

D. Bruce May, Jr.
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July 21, 2008

Ms. Ann Cole, Director
Commission Clerk and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Betty Easley Conference Center, Room 110
Tallahassee, FL 32399-0850

VIA HAND DELIVERY

RECEIVED-FPSC
18 JUL 21 PM 3:32
COMMISSION
CLERK

Re: *In Re: Application for increase in water and wastewater rates in Alachua, Brevard, DeSoto, Highlands, Lake, Lee, Marion, Orange, Palm Beach, Pasco, Polk, Putnam, Seminole, Sumter, Volusia, and Washington Counties by Aqua Utilities Florida, Inc., Docket No. 080121-WS*

Dear Ms. Cole:

Enclosed for filing on behalf of Aqua Utilities Florida, Inc. ("AUF") are the original and sixteen (16) copies of AUF's letter responding to the letter dated June 20, 2008 from Timothy Devlin, Director, Division of Economic Regulation to the undersigned counsel for AUF. Pursuant to Commission Rules, two (2) copies of Attachments 17, 25 and 33 are enclosed. See Rules 25-30.437(4) and 25-30.440. Sixteen (16) copies of all other Attachments are enclosed.

Please acknowledge receipt of this filing and this letter by stamping the extra copy of this letter "filed" and returning the copy to me. Thank you for your assistance.

Sincerely,

HOLLAND & KNIGHT LLP


D. Bruce May

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Ann Cole, Director
July 21, 2008
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Encls.

cc: Mr. Tim Devlin
Ralph Jaeger, Esq.
Katherine Fleming, Esq.
Caroline Klancke, Esq.
Erik Sayler, Esq.
Charles Beck, Esq.

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08 JUL 21 PM 3:32
COMMISSION
CLERK

Re: *In Re: Application for increase in water and wastewater rates in Alachua, Brevard, DeSoto, Highlands, Lake, Lee, Marion, Orange, Palm Beach, Pasco, Polk, Putnam, Seminole, Sumter, Volusia, and Washington Counties by Aqua Utilities Florida, Inc., Docket No. 080121-WS*

Dear Ms. Cole:

Aqua Utilities Florida, Inc. ("AUF") hereby responds to the letter dated June 20, 2008 from Timothy Devlin, Director, Division of Economic Regulation to D. Bruce May, legal counsel for AUF ("Staff Letter"). For ease of reference, the deficiency list set forth in the Staff Letter is repeated verbatim herein, with AUF's response referenced immediately following each item.

* * *

Rule 25.30-110(2), Administrative Code (F.A.C.), requires that a utility shall furnish the Commission with any information concerning the utility's facilities or operation that the Commission may request and require for determining rates or judging the practices of the utility. All such data, unless otherwise specified, shall be consistent with and reconcilable with the utility's annual report to the Commission. Numbers 1 through 15 of the following list are deficiencies pursuant to this rule for the respective systems listed.

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1. Schedule A-5, Water Plant in Service By Primary Account
(Kings Cove, Summit Chase, and Palm Terrace)

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Response:

Schedule A-5, Water Plant in Service By Primary Account (Page 3 of 3) for the Kings Cove, Summit Chase, and Palm Terrace systems is consistent and reconcilable with the Utility's Annual Report. A detailed reconciliation schedule for these systems is provided as Attachment 1 to demonstrate compliance with Commission Rule 25.30-110(2).

As explained in the direct testimony of Robert M. Griffin, "AUF accounts for its share of costs in an Administrative Florida location, instead of spreading the investment down to the lowest system level. The reason for doing this is for ease of retirement. For rate filing purposes, the rate base located in the Administrative Florida location is allocated to all systems, based on the number of customers served." The Annual Report includes investment that is recorded down to the system level, but excludes the above mentioned allocated investment. Therefore, the allocated investment creates a reconciling item because the Schedule A-5, Water Plant in Service By Primary Account (Page 3 of 3) contains the allocated investment, while the Annual Report does not.

In summary, Attachment 1 shows that Schedule A-5, Water Plant in Service By Primary Account(Page 3 of 3) is consistent and reconcilable with the Annual Report Schedule W-4(a) for the systems referenced in Staff Deficiency No. 1. Because Attachment 1 clearly demonstrates compliance with Rule 25.30-110(2), these MFR schedules are correct as filed.

2. Schedule A-6, Sewer Plant in Service By Primary Account
(Kings Cove)

Response:

The Schedule A-6, Sewer Plant in Service By Primary Account (Page 3 of 3) for Kings Cove is consistent and reconcilable with the Utility's Annual Report. A detailed reconciliation schedule for this system is provided in Attachment 2 to demonstrate compliance with Commission Rule 25.30-110(2).

As explained in the direct testimony of Robert M. Griffin, "AUF accounts for its share of costs in an Administrative Florida location, instead of spreading the investment down to the lowest system level. The reason for doing this is for ease of retirement. For rate filing purposes, the rate base located in the Administrative Florida location is allocated to all systems, based on the number of customers served." The Annual Report includes investment that is recorded down to the system level, but excludes the above mentioned allocated investment. Therefore, the allocated investment creates a

reconciling item because Schedule A-6, Sewer Plant in Service By Primary Account (Page 3 of 3) contains the allocated investment, while the Annual Report does not.

In summary, Attachment 2, shows that Schedule A-6, Sewer Plant in Service By Primary Account (Page 3 of 3) is consistent and reconcilable with the Annual Report Schedule S-4(a) for the system identified in Staff Deficiency No. 2. Because Attachment 2 clearly demonstrates compliance with Rule 25.30-110(2), this MFR schedule is correct as filed.

3. Schedule A-8, Schedule of Water and Sewer Accumulated Depreciation
(Hermits Cove, Interlachen Lake, Sunny Hills, Ravenswood, Arrendondo Estates/Farms Oakwood, Carlton Village, East Lake Harris Estates, Fern Terrace, Zephyr Shores, Interlachen Lake/Park Manor, and Beecher's Point)

Response:

At the outset, please note that Interlachen Lake is not a separate system included in the instant rate filing, and all information for this system is included with the Interlachen Lake/Park Manor information.

With respect to the Hermits Cove, Sunny Hills, Ravenswood, Arredondo Estates/Farms, Oakwood, Carlton Village, East Lake Harris Estates, Fern Terrace, Zephyr Shores, Interlachen Lake/Park Manor, and Beecher's Point systems, Schedule A-8, Schedule of Water and Sewer Accumulated Depreciation is consistent and reconcilable with the Utility's Annual Report. A detailed reconciliation schedule for these systems is provided in Attachment 3 to demonstrate compliance with Commission Rule 25.30-110(2).

As explained in the direct testimony of Robert M. Griffin, "AUF accounts for its share of costs in an Administrative Florida location, instead of spreading the investment down to the lowest system level. The reason for doing this is for ease of retirement. For rate filing purposes, the rate base located in the Administrative Florida location is allocated to all systems, based on the number of customers served." The Annual Report includes investment that is recorded down to the system level, but excludes the above mentioned allocated investment. Therefore, the allocated investment creates a reconciling item because Schedule A-8, Schedule of Water and Sewer Accumulated Depreciation contains the allocated investment, while the Annual Report does not.

In summary, Attachment 3 shows that Schedule A-8, Schedule of Water and Sewer Accumulated Depreciation is consistent and reconcilable with the Annual Report Schedules W-2 and S-2 for the systems referenced in Staff Deficiency No. 3. Because Attachment 3 clearly demonstrates compliance with Rule 25.30-110(2), these MFR schedules are correct as filed.

4. Schedule A-9, Schedule of Water Accumulated Depreciation By Primary Account (Silver Lake Oaks, Chuluota, Arrendondo Estates/Farms, Oakwood, Carlton Village, East Lake Harris Estates, Fern Terrace, Grand Terrace, Haines Creek, 48 Estates, Summit Chase, Valencia Terrace, Morningview, Picciola Island, Silver Lake Estates/Western Shores, Skycrest, Stone Mountain, Piney Woods, Quail Ridge, Palms Mobile, Jasmine Lakes, Palm Terrace, Zephyr Shores, Interlachen Lake/Park Manor, and Beecher's Point)

Response:

Schedule A-9, Schedule of Water Accumulated Depreciation By Primary Account (Page 3 of 3) for the Silver Lake Oaks, Chuluota, Arrendondo Estates/Farms, Oakwood, Carlton Village, East Lake Harris Estates, Fern Terrace, Grand Terrace, Haines Creek, 48 Estates, Summit Chase, Valencia Terrace, Morningview, Picciola Island, Silver Lake Estates/Western Shores, Skycrest, Stone Mountain, Piney Woods, Quail Ridge, Palms Mobile, Jasmine Lakes, Palm Terrace, Zephyr Shores, Interlachen Lake/Park Manor, and Beecher's Point systems is consistent and reconcilable with the Utility's Annual Report. A detailed reconciliation schedule for these systems is provided as Attachment 4 to demonstrate compliance with Commission Rule 25.30-110(2).

As explained in the direct testimony of Robert M. Griffin, "AUF accounts for its share of costs in an Administrative Florida location, instead of spreading the investment down to the lowest system level. The reason for doing this is for ease of retirement. For rate filing purposes, the rate base located in the Administrative Florida location is allocated to all systems, based on the number of customers served." The Annual Report includes investment that is recorded down to the system level, but excludes the above mentioned allocated investment. Therefore, the allocated investment creates a reconciling item because Schedule A-9, Schedule of Water Accumulated Depreciation By Primary Account (Page 3 of 3) contains the allocated investment, while the Annual Report does not.

In summary, Attachment 4 shows that Schedule of Water Accumulated Depreciation By Primary Account (Page 3 of 3) is consistent and reconcilable with the Annual Report Schedule W-6(b) for the systems referenced in Staff Deficiency No. 4. Because Attachment 4 clearly demonstrates compliance with Commission Rule 25.30-110(2), this MFR schedule is correct as filed.

5. Schedule A-10, Schedule of Sewer Accumulated Depreciation By Primary Account (Chuluota, Arrendondo Estates/Farms, Holiday Haven, Kings Cove, Summit Chase, Valencia Terrace, Morningview, Jasmine Lakes, Palm Terrace, and Beecher's Point)

Response:

Schedule A-10, Schedule of Sewer Accumulated Depreciation By Primary Account (Page 3 of 3) for the Chuluota, Arredondo Estates/Farms, Holiday Haven, Kings Cove, Summit Chase, Valencia Terrace, Morningview, Jasmine Lakes, Palm Terrace, and Beecher's Point systems is consistent and reconcilable with the Utility's Annual Report. A detailed reconciliation schedule for these systems is provided in Attachment 5 to demonstrate compliance with Commission Rule 25.30-110(2).

As explained in the direct testimony of Robert M. Griffin, "AUF accounts for its share of costs in an Administrative Florida location, instead of spreading the investment down to the lowest system level. The reason for doing this is for ease of retirement. For rate filing purposes, the rate base located in the Administrative Florida location is allocated to all systems, based on the number of customers served." The Annual Report includes investment that is recorded down to the system level, but excludes the above mentioned allocated investment. Therefore, the allocated investment creates a reconciling item, because Schedule A-10, Schedule of Sewer Accumulated Depreciation By Primary Account, Page 3 of 3 contains the allocated investment, while the Annual Report does not.

In summary, Attachment 5 shows that Schedule A-10, Schedule of Sewer Accumulated Depreciation By Primary Account (Page 3 of 3) is consistent and reconcilable with the Annual Report Schedule S-6(b) for the systems referenced in Staff Deficiency No. 5. Because Attachment 5 clearly demonstrates compliance with Commission Rule 25.30-110(2), this MFR schedule is correct as filed.

6. Schedule A-13, Schedule of Water and Sewer Accumulated Amortization of CIAC
(Arredondo Estates/Farms, Oakwood, Carlton Village, East Lake Harris Estates, and Fern Terrace)

Response:

Schedule A-13, Schedule of Water and Sewer Accumulated Amortization of CIAC for the Arredondo Estates/Farms, Oakwood, Carlton Village, East Lake Harris Estates, and Fern Terrace systems is consistent and reconcilable with the Utility's Annual Report. A reconciliation schedule for these systems is provided in Attachment 6 to demonstrate compliance with Commission Rule 25.30-110(2).

In summary, Attachment 6 shows that Schedule A-13, Schedule of Water and Sewer Accumulated Amortization of CIAC is consistent and reconcilable with the Annual Report Schedule W-2 and S-2 for the systems reference in Staff Deficiency No. 6. Because Attachment 6 clearly demonstrates compliance with Commission Rule 25.30-110(2), this MFR schedule is correct as filed.

7. Schedule A-14, Schedule of Water and Sewer Accumulated Amortization - CIAC
(Silver Lake Oaks, FL Central Commerce Park, Wootens, Arrendondo Estates/Farms, Oakwood, Carlton Village, East Lake Harris Estates, Fern Terrace, Jasmine Lakes, Palm Terrace, Zephyr Shores, Interlachen Lake, Park Manor, and Beecher's Point)

Response:

Schedule A-14, Schedule of Water and Sewer Accumulated Amortization – CIAC (Page 3 of 3) for the Silver Lake Oaks, FL Central Commerce Park, Wootens, Arrendondo Estates/Farms, Oakwood, Carlton Village, East Lake Harris Estates, Fern Terrace, Jasmine Lakes, Palm Terrace, Zephyr Shores, Interlachen Lake/Park Manor, and Beecher's Point systems is consistent and reconcilable with the Utility's Annual Report. A detailed reconciliation schedule for these systems is provided in Attachment 7 to demonstrate compliance with Commission Rule 25.30-110(2).

In summary, Attachment 7 that shows that Schedule A-14, Schedule of Water and Sewer Accumulated Amortization - CIAC (Page 3 of 3) is consistent and reconcilable with the Annual Report Schedules W-8(a) and W-8(a) for the systems referenced in Staff Deficiency No. 7. Because Attachment 7 clearly demonstrates compliance with Commission Rule 25.30-110(2), this MFR schedule is correct as filed.

8. Schedule A-18, Comparative Balance Sheet – Assets
This balance sheet is for AUF on a consolidated basis. For the 2006 year-end, the utility's balances for cash and total deferred debits do not tie to its annual report. For the 2007 year-end, the utility's balances for accumulated depreciation, other physical property, and materials & supplies do not tie to its annual report.

Response:

Please see Attachment 8/9 which contains reconciliations of the specified MFR and Annual Report balance sheet line items.

9. Schedule A-19, Comparative Balance
This balance sheet is for AUF on a consolidated basis. For the 2007 year-end, the utility's balances for additional paid in capital, retained earnings, customer deposits, miscellaneous current & accrued liabilities, other deferred credits and operating reserves, and accumulated amortization of CIAC do not tie to its annual report.

Response:

Please see Attachment 8/9 which contains reconciliations of the specified MFR and Annual Report balance sheet line items.

10. Schedule B-1, Schedule of Water Net Operating Income

Operation & Maintenance (Park Manor)
Taxes Other Than Income (Oakwood and Fern Terrace)
Provision for Income Taxes (Silver Lake Oaks, Chuluota, Wootens, Welaka/Saratoga Harbour, River Grove, and Pomona Park, Palm Port, The Woods, Tomoka/Twin Rivers, Jungle Den, Friendly Center, Grand Terrace, Haines Creek, Holiday Haven, Imperial Mobile Terrace, 48 Estates, Kings Cove, Summit Chase, Valencia Terrace, Morningview, Piccola Island, Silver Lake Estates/Western Shores, Skycrest, Stone Mountain, Piney Woods, Quail Ridge, Palms Mobile, and Jasmine Lakes)

Response:

The difference between the MFR Operation & Maintenance Expenses of \$58,187 and the \$58,189 shown on the Annual Report for Park Manor is due to rounding.

Please see Attachment 10 (Taxes Other than Income and Income Taxes) which contains the reconciliations for the listed systems.

11. Schedule B-2, Schedule of Sewer Net Operating Income

Provision for Income Taxes (Silver Lake Oaks, Chuluota, FL Central Commerce Park, Harmony Homes, St. John's Highlands, Palm Port, The Woods, Jungle Den, Holiday Haven, Kings Cove, Summit Chase, Valencia Terrace, and Jasmine Lakes)

Response:

Please see Attachment 11.

12. Schedule B-6, Detail of Operation & Maintenance Expenses By Month - Sewer (Park Manor)

Response:

There was a \$47.05 charge to account # 601810, A&G Labor - Water, that was reclassified to account # 701810, A&G Labor - Sewer, on the Annual Report but not on the MFR filing for Park Manor. The difference is immaterial.

13. Schedule B-15, Taxes Other Than Income
Property Taxes - (Jasmine Lakes)

Response:

Please see Attachment 13.

14. Schedule E-2w, Revenue Schedule at Present and Proposed Rates
Specifically, the gallons of water sold does not match the annual report for the following systems: Palm Port, Tomoka/Twin Rivers, and Jungle Den.

Response:

The gallons of water sold that are shown on Schedules E-2 and F-1 were developed based upon the billing analysis data reflecting actual water billed to customers. The Annual Report filed with the Commission used a different data source. The Company has an internal monthly report which lists this information; however, when adjustments were subsequently made to customers' accounts in later months, the consumption that was previously recorded on the internal monthly report was inadvertently not changed. This caused the difference between the MFR rate case schedules and the Annual Report. AUF is providing updated Annual Report pages for the referenced systems – as shown in Attachment 14/15 – to reflect this adjusted consumption.

15. Schedule F-1, Gallons of Water Pumped, Sold and Unaccounted For
Specifically, the gallons of water sold does not match the annual report for the following systems: Palm Port, Tomoka/Twin Rivers, and Jungle Den.

Response:

The gallons of water sold that are shown on Schedules E-2 and F-1 were developed based upon the billing analysis data reflecting actual water billed to customers. The Annual Report filed with the Commission used a different data source. The Company has an internal monthly report which lists this information; however, when adjustments were subsequently made to customers' accounts in later months, the consumption that was previously recorded on the internal monthly report was inadvertently not changed. This caused the difference between the MFR rate case schedules and the PSC Annual Report. AUF is providing updated Annual Report pages for the referenced systems – as shown in Attachment 14/15 – to reflect this adjusted consumption.

Rule 25-30.431, F.A.C., addresses used and useful considerations. Numbers 16 and 17 below are deficiencies pursuant to this rule for the respective systems listed. Rule 25-30.43 1(2)(c), F.A.C., requires the utility to submit a linear regression

operating income per books as required on Schedule B-3. If the \$1,007 amount is the correct total adjustment, the Utility should revise its Schedule B-1 accordingly.

Response:

Please see Attachment 18A, which provides a detailed description for all the adjustments to operating income per books. Schedule B-1 & Schedule B-3 amounts will now agree.

B. The total amount for all the detailed adjustments shown on Schedule B-3, Page 3 of 4, Column 2, Lines 4 through 43, equals \$4,831. However, AUF reflects \$5330 on Schedule B-1, Column 5, Line 2. If the \$5,330 amount is the correct total adjustment, the utility failed to provide a detail description of all adjustments to operating income per books as required on Schedule B-3. If the \$4,831 amount is the correct total adjustment, the Utility should revise its Schedule B-1 accordingly.

Response:

Please see Attachment 18A which provides a detailed description for all the adjustments to operating income per books. Schedule B-1 & Schedule B-3 amounts will now agree.

Interlachen Lake Estates

A. The total amount for all the detailed adjustments shown on Schedule B-3, Page 1 of 4, Column 2, Lines 8 through 40, equals \$11,769. However, AUF reflects \$6,759 on Schedule, B-3, Page 1 of 4, Line 43 which is also reflected on Schedule B-1, Column 3, Line 2. If the \$6,759 amount is the correct total adjustment, the utility failed to provide a detail description of all adjustments to operating income per books as required on Schedule B-3. If the \$11,769 amount is the correct total adjustment, the Utility should revise its Schedule B-1 accordingly.

Response:

Please see Attachment 18B, which provides a detailed description for all the adjustments to operating income per books. The B-1 & B-3 amounts will now agree.

B. The total amount for all the detailed adjustments shown on Schedule B-3, Page 3 of 4, Column 2, Lines 4 through 43, equals \$8,066. However, AUF reflects \$8,181 on Schedule B-1, Column 5, Line 2. If the \$8,181 amount is the correct total adjustment, the utility failed to provide a detailed description of all adjustments to operating income per books as required on Schedule B-3. If the \$8,066 amount is the correct total adjustment, the Utility should revise its Schedule B-1 accordingly.

analysis using average ERCs for the last 5 years. The utility may submit other information that will affect growth in ERCs.

16. The utility failed to provide the standard linear regression analysis based on the 5 years growth reflected on Schedules F-9 and F-10.

Response:

The required regression analysis was performed but was not shown due to Excel formatting. The Excel print ranges in Attachment 16 have been revised and expanded to include the trended consumption based ERCs on Schedules F-9 and F-10 for water and sewer respectively.

Rule 25-30.431(3), F.A.C., requires, as part of an application filed pursuant to Rule 25-30.437, F.A.C., the Utility to submit its most recent wastewater capacity analysis report, if any, filed with DEP. Based on the capacities reflected on MFR Schedule F-6 for AUF's respective wastewater systems, it appears that the Utility would have been required to file either an initial or updated capacity analysis reports for some of its wastewater systems, pursuant to Rule 62-600.405, F.A.C.

17. AUF did not submit any wastewater capacity analysis reports.

Response:

Please see Tab 17 to Attachment 17.

Rule 25-30.437, F.A.C., requires that each utility applying for a rate increase shall provide the information required by Commission Form PSC/ECR 19 (11/93), entitled "Class A Water and/or Wastewater Utilities Financial, Rate and Engineering Minimum Filing Requirements." Numbers 18 through 31 of the following list are deficiencies pursuant to this rule.

18. Schedule B-3, Schedule of Adjustments to Operating Income

The utility is required to provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Welaka/Saratoga Harbour

A. The total amount for all the detailed adjustments shown on Schedule B-3, Page 1 of 4, Column 2, Lines 8 through 40, equals \$1,007. However, AUF reflects (\$12,313) on Schedule, B-3, Page 1 of 4, line 43, which is also reflected on Schedule B-1, Column 3, Line 2. If the (\$12,313) amount is the correct total adjustment, the utility failed to provide a detailed description of all adjustments to

Schedule F-10. Equivalent Residential Connections – Wastewater

With regard to Schedules E-2w and E-2s, the utility is required to provide a calculation of water and wastewater revenues, respectively, at present and proposed rates using the billing analysis. For all systems, the number of customers on the E-2 schedules do not match the number customers reflected on Schedules F-9 and F-10.

Response:

As with the issues raised in Staff Deficiencies Nos. 14 and 15, this is related to the number of customers. The information provided in F-9 and F-10 was pulled from the internal unadjusted data source. As described in our responses to Nos. 14 and 15, when the number of customers/bills was subsequently adjusted, the data source was not updated. The number of bills shown on Schedules E-2 was developed based upon the actual billing analysis data reflecting actual adjusted billing to customers.

Further, the information on E-2 is the number of bills; by comparison, the information on F-9 represents the number of Single Family Customers at the beginning and ending of the year. There are instances where the bills may be more or less than the number of customers. This could be caused by customers moving out and new customers moving in not only throughout the year, but also during billing cycles. Thus, there could be two bills issued for one address during a billing cycle due to move ins and/or move outs. Review of other water and wastewater rate case dockets processed during the past year shows that, typically, the information on E-2 will not match F-9 and F-10. For reference please refer to Docket Nos. 060257-WS; 060258-WS; 060260-WS; 060261-WS; 060253-WS. In none of these recent dockets, did the number of bills on E-2 match the number Single Family Customers on F-9 or F-10. Therefore, AUF does not believe this is a deficiency to the MFRs. If adjustments are to be made, they can be made based on the information provided. AUF respectfully submits that there is no requirement in the MFRs that the information on E-2 must match the information on F-9 or F-10.

This information will not match for most, if not all, utilities.

23. Schedule E-2. Revenue Schedule at Present and Proposed Rates

The utility is required to provide a calculation of revenues at present and proposed rates using the billing analysis (Schedule E-14).

- A. The number of billing determinants presented on Schedule E-2 does not match the corresponding number of billing determinants from Schedule E-14 for the following systems:

(Valencia Terrace wastewater, Venetian Village water and wastewater, Palm Terrace water and wastewater, Zephyr Shores water and wastewater, Gibsonia

Estates, Lake Gibson Estates water, Beecher's Point water and wastewater, Interlachen Park wastewater, Lake Josephine, Sunny Hills water and wastewater, Jasmine Lakes water and wastewater, Lake Suzy water and wastewater, Tomoka, Arrendondo Farms, Arrendondo Farm/Estates, Chuluota water and wastewater, FL Central, Village water and wastewater, and Kings Cove water)

Response:

When developing the number of customers shown on Schedule E-2, AUF first took the actual number of customers billed in 2007 per the billing data, and divided this number by twelve to get an average number of customers. The resultant number was rounded to nearest whole number then multiplied by 12 to get a normalized level of bills. This amount is a representative number of normalized bills for the test year 2007. It also reflects the number of prospective bills in order to establish the appropriate rates.

The number of customer bills reflected on Schedule E-14 reflect the actual number of bills rendered during 2007.

A more detailed explanation and the records used, showing the transition from actual to normalized number of bills, are set forth in Attachment 23.

- B. The utility provided billing determinants for one or more meter sizes on Schedule E-2; however, it did not provide Schedule E-14 for Arrendondo Farm/Estates and Jasmine Lakes (water).

Response:

Arredondo Farms/Estates has separate E-14 schedules for Farms and Estates. If added together they equal Schedule E-2. These systems have been considered one system by the Commission in previous rate cases, and are added together for ratemaking purposes.

With respect to Jasmine Lake, please see revised Jasmine Lakes Billing Analysis included with the response to Staff Deficiency No. 25.

- C. The sum of the split period billing determinants and consolidated factors from Schedule E-14 do not match the corresponding information from the foil period Schedule E-14 provided. This affects the following systems: Ocala Oaks, Sunny Hills water, and Chuluota wastewater.

Response:

AUF respectfully submits that for the three referenced systems the split periods do add up to the total on E-14 as filed. AUF has checked and determined that they do, in fact, reconcile.

24. Schedule E-3. Customer Monthly Billing Schedule

The utility is required to provide a schedule of monthly customers billed or served by class. However, the annual bills totals from Schedule E-3 do not match the corresponding number of annual bills presented on Schedule E-2 for the following water and/or wastewater systems:

(Kingswood, Oakwood, Leisure Lakes water and wastewater, Carlton Village, East Lake Harris, Fern Terrace, Friendly Center, Grand Terrace, Hobby Hills, Holiday Haven water and wastewater, Imperial, Morningview water and wastewater, Palms Mobile Home Park, Picciola Island, Piney Woods, Quail Ridge, Silver Lake Estates/Western Shores, Skycrest, Valencia Terrace water and wastewater, Venetian Village, Tangerine, Palm Terrace, Zephyr Hills, Gibsonia Estates, Lake Gibson Estates, Orange Hill, Beecher's Point, Hermits Cove, Interlachen Park, Ocala Oaks, Lake Josephine, Wootens, Haines Creek, Sunny Hills water and wastewater, Summit Chase water and wastewater, Jasmine Lakes water and wastewater, Lake Suzy water and wastewater, Tomoka, Chuluota water and wastewater, Palm Port water and wastewater, River Grove, Arrendondo Farm/Estates, Arredondo Farms, St. John's Highlands, Pomona Park, Welaka, South Seas, Ravenswood, Sebring, Lake Osborne, Harmony Homes, FL Central, Village Water water and wastewater, The Woods water and wastewater, Rosalie Oaks water and wastewater, Silver Lakes water and wastewater, Kings Cove water and wastewater, and Jungle Den wastewater)

Response:

Schedule E-3 has been revised to reflect the actual customers billed. Please see response to Staff Deficiency No. 23 A for an explanation of how to reconcile the actual bills (Schedule E-14) to Schedule E-2. Attachment 24 contains updated annual bill data for the systems listed.

25. Schedule E-14. Billing Analysis Schedule

For every system filed, all pages (full and split periods) of all Schedule E-14s are deficient. Every page is missing the following required information: 1) the name of the utility, 2) the docket number; 3) the test period; 4) designation of whether the page relates to water or wastewater, 5) the words "The Florida Public Service Commission;" 6) "Page x of x"; 7) the name of the person who prepared the schedule; 8) the reversed bills column; and 9) the percentage of consolidated factor column.

Response:

Please see Attachment 25, which contains the amended Schedule E-14, Billing Analysis Schedule.

26. Schedule F-1. Gallons of Water Pumped Sold and Unaccounted For

If the unaccounted for water is greater than 10%, the utility is required to provide an explanation as to the reasons why.

The utility failed to provide an explanation for the following systems: Holiday Haven, Arrendondo Estates, Beecher's Point, Lake Osborne, Interlachen Lake, Pomona Park, Welaka /Saratoga Harbour, Wootens, Chuluota, Haines Creek, Harmony Homes, Hobby Hill, Leisure Lakes, Sebring Lakes, and Summit Chase Imperial Mobile Terrace, Picciola Island, Piney Woods, Silver Lakes/Western Shores.

Response:

This information is provided in Attachment 26.

27. Schedule F-2. Gallons of Wastewater Treated

Schedule F-10. Equivalent Residential Connections - Wastewater

The utility is required to reflect the total wastewater gallons treated for the historical test year on Schedule F-2. The utility is also required to reflect the total wastewater gallons treated for the historical test year on Schedule F-10. For its wastewater systems, the utility's total gallons of wastewater treated for the test year on Schedule F-2 does not match the total gallons reflected on Schedule F-10.

Response:

The wastewater "Total Plant Flows" in column (5) on Schedule F-2 and the "Total Gallons Treated" in column (7) as shown on Schedule F-10 can not match if an accurate growth is to be provided on Schedule F-10, as required. The stated purpose of Schedule F-10 is to provide "information in order to calculate the average growth in ERCs for the last five years, including the test year."

The total plant flows on Schedule F-2 include flows from all customer classes as well as total I&I, without distinction as to the portion attributable to each class. On the other hand, the form of Schedule F-10 first requires data for the number of single family customers and "SFR Gallons Treated", column (5), in order to calculate the "Gallons/SFR", column (6). The specified formula in Schedule F-10 then takes Total Gallons Treated, Column (7), and divides it by the Gallons/SFR, Column (6), to establish the number of total ERCs connected to the system over the past five years.

The only accurate method of complying with the purpose of Schedule F-10 – the calculation of growth in ERCs – is to use the SFR gallons of wastewater sold from billing records and, to be consistent, the total gallons of wastewater sold for all customers, also from billing records. Because the billing records are the only source of data for residential wastewater data, and total wastewater from the same billing records is on a consistent basis with residential wastewater data, the resultant ERC calculations are as accurate as possible, and not distorted by estimates and allocations of I&I.

The Total Plant Flows (from wastewater plant data inclusive of I&I) from column (5) of Schedule F-2 are significantly higher than the Total Gallons Treated (from billing records exclusive of I&I), Column (7), Schedule F-10. Accordingly, if the Total Plant Flow figures from Schedule F-2, column (5), are used in Schedule F-10, Column (7), they would produce a significant mismatch between the SFR data and, more importantly, a gross overstatement of the growth in ERCs.

28. Schedule F-3. Water Treatment Data

The utility is required to provide documentation to support the required fire flow. The utility failed to provide any documentation for all of its water systems.

Response:

Please see Tab 28 to Attachment 17.

**29. Schedule F-5. Used and Useful Calculations Water Treatment Plant
Schedule F-6. Used and Useful Calculations Wastewater Treatment Plant**

The utility is required to provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water and wastewater treatment plants for the historical test year. The utility did not provide an explanation given for margin reserve ratio. The utility should provide documentation needed to support margin reserve ratio and state how it relates to growth reflected on Schedules F-8, F-9, and F-10. In addition, it is unclear where the used and useful calculations on Schedule F-6 is for both interim and final purposes. If the calculation is only for final purposes, the utility should provide its interim wastewater used and useful calculations.

Response:

The margin reserve ratios shown on F-5 and F-6 for water and wastewater treatment plants respectively are calculated by dividing the 2012 Trended ERCs by the 2007 Average ERCs found on Schedule F-8 for both interim and final rates. For Staff's convenience these calculations are also provided in the used and useful file in Attachment 31.

30. Schedule F-7. Used & Useful Calculations Distribution and Collection Systems

For systems with water distribution and wastewater collection systems that are not built out the utility is required to explain all assumptions for projected calculations. For each applicable system, the utility compared projected ERCs at 2012 with the lots fronting the mains. The utility failed to explain why it is appropriate to compare ERCs and lots fronting the mains.

Response:

Mains are not only designed to cover distance, but also to meet peak demands at any point in the system at any time. The relationship of the number of connected lots to the total number of lots fronting mains produces a percentage used and useful that does not take into account the true cost to serve existing customers. For example, it does not recognize that the diameters of transmission and distribution mains necessary to meet the total maximum demands are greater and the mains more costly because some customers' demands may be many times greater than those of other customers. By comparison, the ratio of ERCs to total lots fronting mains takes into account the customers with demands that are greater than the average residential customer. In other words, the ratio of ERCs to total lots fronting mains recognizes the higher demands of those customers with higher demands, which in turn better reflects the true cost of mains in rate base.

In summary, the ratio of ERCs to total lots fronting the mains is reasonable because it recognizes that mains are not only used and useful in terms of distance or footage of mains, but also because mains must meet instantaneous demands at all locations, requiring larger mains for both transmission and distribution and to meet higher demands of customers with larger meters, as well as fire flows where fire protection is provided. The ratios of lots to lots or ERCs to ERCs do not fully allow for the true costs of transmission and larger distribution mains, or for fire flows or footage of mains at intersections. While no ratio has a direct correlation to the cost of mains to cover both distance and peak flows for either peak hour or peak hour plus fire demands, the ratio of ERCs to total lots on line provides a more reasonable allowance for rate setting purposes.

31. Schedule F-7. Used & Useful Calculations Distribution and Collection Systems
Schedule F-8. Margin Reserve Calculations

On Schedule F-7, the utility is required to provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems. On Schedule F-8, if a margin reserve is requested, the utility is required to provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

For virtually all systems, the projected 2012 ERCs are not matching on Schedules F-7 and F-8. In addition, if AUF intends to use ERCs for the customers, the utility should explain why it is not using the ERCs from the maps for the respective systems.

Response:

The 2012 ERCs for Schedule F-7 distribution and collection systems used and useful calculations are based on trended customer counts from the maps or on 2012 consumption based ERCs to include an allowance for margin reserve. The calculation of consumption based ERCs from Schedule F-9 and F-10 is provided in response to Staff Deficiency No. 16. Attachment 31 is a revised Used and Useful file highlighting both the calculation of Trended Map ERCs and the comparison to the consumption-based ERCs reconciling to Column (1) "ERCs 2012" of Schedule F-7. In responding to this deficiency an inadvertent omission in the calculation of 2012 ERCs for five Sewer Systems was discovered. The correction to this omission produced the following changes:

<u>Sewer System</u>	<u>ERC Adjustment</u>
<i>Holiday Haven</i>	<i>5</i>
<i>Leisure Lakes</i>	<i>25</i>
<i>Palm Port</i>	<i>1</i>
<i>Sunny Hills</i>	<i>42</i>
<i>The Woods</i>	<i>12</i>

The small Used and Useful percentage impact related to the corrected ERCs has been detailed in the Attachment 21.

32. Schedule F-8. Margin Reserve Calculations

Schedule F-9. Equivalent Residential Connections - Water

Schedule F-10. Equivalent Residential Connections - Wastewater

On Schedule F-8, if a margin reserve is requested, the utility is required to provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant. On Schedules F-9 and F-10, the utility is required to provide information in order to calculate the average growth in ERCs for the last five years, including the test year. With regard to Schedule F-8, the utility failed to provide an explanation for the basis of its trended ERCs and the growth does not match the growth on Schedules F-9 and F-10.

Response:

The past 5-year growth shown in the regression analysis on Schedule F-8 reflects the annual average number of ERCs based on the monthly total number of connections

(active and inactive) by meter size. The number of ERCs were developed using the following Meter "Capacity" Ratios:

<i>Meter size</i>	<i>Ratio</i>
<i>5/8"</i>	<i>1.0</i>
<i>1"</i>	<i>2.5</i>
<i>1 ½"</i>	<i>5.0</i>
<i>2"</i>	<i>8.0</i>
<i>3"</i>	<i>16.0</i>
<i>4"</i>	<i>25.0</i>
<i>6"</i>	<i>50.0</i>
<i>8"</i>	<i>80.0</i>

The use of ERCs on the basis of meter capacity ratios is appropriate for Schedule F-8 because the margin reserve calculated therein is used for plant capacity used and useful determinations that are demand related (maximum day, peak hour, etc.) and the meter capacity ratios are also demand related – larger size meters are installed to meet higher demands. Accordingly, the margin reserve reflected on Schedule F-8 is consistent with the treatment plant used and useful determinations.

The past 5-year growth figures shown in Schedules F-9 and F-10 reflect the simple average number of active (or billed) residential customers for each year. The number of "flow based" ERCs is calculated using total annual system demand divided by the average residential demand.

Accordingly, while the margin reserve figures using average ERCs on Schedules F-9 and F-10, based on average annual demands, are appropriate for water distribution and wastewater collection systems, they would not be appropriate to use for treatment plants because they are inconsistent with the basis for the used and useful determinations for those facilities.

On the basis of the above differences, Schedule F-8 does not and should not match Schedules F-9 and F-10.

Rule 25-30.440, F.A.C., requires that each utility applying for a rate increase shall provide two copies of the following engineering information to the Commission, with the exception of item (1) of which only one copy is required. Numbers 333 through 36 of the following list are deficiencies pursuant to this rule. Rule 25-30.440(1), F.A.C., requires the utility to provide a detailed map, (a) showing the location and size of the applicant's distribution and collection lines as well as its plant sites; (b) and the location and respective classification of the applicant's customers.

33. The dark blue triangles for the commercial customers looks just like the black triangles for the residential customer classification. Thus, the utility should modify its maps to clearly distinguish the respective classification of customers

for each of its systems.

Response:

Although AUF does not believe this constitutes a deficiency, the modified maps requested are contained in Attachment 33.

34. The utility did not provide a map for its St. John's Highlands system.

Response:

The maps requested are contained in Attachment 33.

Rule 25-30.440(3), F.A.C., requires the utility to provide the most recent chemical analysis for each water system conducted by a certified laboratory covering the inorganic, organic turbidity, microbiological, radionuclide, secondary and unregulated contaminants specified in Chapter 17-550, F.A.C.

35. The applicant did not provide the chemical analyses required by this rule for its Jungle Den system.

Response:

Please see Tab 35 to Attachment 17.

Rule 25-30.440(5), F.A.C., requires the utility to provide the most recent sanitary survey for each water plant and inspection report for each wastewater plant conducted by the health department or the Department of Environmental Protection (DEP).

36. The applicant did not provide any water sanitary surveys or wastewater inspection reports for its Jasmine Lakes and Wootens systems.

Response:

Please see Tab 36 to Attachment 17.

Rule 25-30.440(6), F.A.C., requires the utility to provide all health department and DEP construction and operating permits.

37. The applicant did not provide any permits for its Tomoka/Twin Rivers and Gibsonia systems.

Response

Please see Tab 37 to Attachment 17.

Rule 25-30.437, F.A.C., requires that each utility applying for a rate increase shall provide the information required by Commission Form PSC/ECR 19 (11/93), entitled "Class A Water and/or Wastewater Utilities Financial, Rate and Engineering Minimum Filing Requirements." With regard to Schedule E-1, the utility is required to provide its present rates.

38. The utility failed to provide its present for all its systems.

Response:

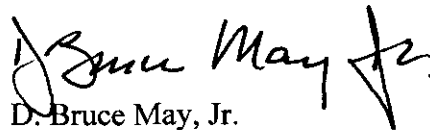
Please see Attachment 38.

* * *

Should you have any questions regarding this filing, please do not hesitate to give me a call.

Sincerely,

HOLLAND & KNIGHT LLP



D. Bruce May, Jr.

DBM:kjg

Enclosures

cc: Mr. Tim Devlin (w/o encl.)
Ralph Jaeger, Esq. (w/o encl.)
Caroline Klancke, Esq. (w/o encl.)
Erik Sayler, Esq. (w/o encl.)
Katherine Fleming, Esq. (w/o encl.)
Charles Beck, Esq. (w/encl.)

080121-WS

**ATTACHMENT 1 TO AUF'S RESPONSE TO
STAFF DEFICIENCY LETTER**

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2007

Attachment 1 page 1 of 3
MFR Deficiency No. 1
Docket No. 080121-WS

SYSTEM NAME / COUNTY : KINGS COVE / LAKE

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR			CURRENT YEAR		Reconcile MFR to Annual Report			Difference
		YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	YEAR (f)	MFR A-5 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007		
301	Organization	\$ 0	\$	\$	\$ 0	0		0	0	
302	Franchises	918			918	918		918	0	
303	Land and Land Rights	1,901	75		1,976	1,976		1,976	0	
304	Structures and Improvements	166,274		15,826	150,448	151,682	1,234	150,447	1	
305	Collecting and Impounding Reservoirs	0			0	0		0	0	
306	Lake, River and Other Intakes	0			0	0		0	0	
307	Wells and Springs	10,600			10,600	10,600		10,600	0	
308	Infiltration Galleries and Tunnels	0			0	0		0	0	
309	Supply Mains	1,448			1,448	1,448		1,448	(0)	
310	Power Generation Equipment	18,276			18,276	18,276		18,276	0	
311	Pumping Equipment	15,011		229	14,782	14,782		14,782	(0)	
320	Water Treatment Equipment	552	444		996	996		996	(0)	
330	Distribution Reservoirs and Standpipes	25,219			25,219	25,219		25,219	0	
331	Transmission and Distribution Mains	56,163	(54,312)		1,851	1,851		1,851	0	
333	Services	6,047			6,047	6,047		6,047	0	
334	Meters and Meter Installations	15,722	14	226	15,511	15,511		15,511	(1)	
335	Hydrants	0			0	0		0	0	
336	Backflow Prevention Devices	0			0	0		0	0	
339	Other Plant Miscellaneous Equipment	14,214			14,214	14,214		14,214	0	
340	Office Furniture and Equipment	0			0	12,464	12,464	0	0	
341	Transportation Equipment	0			0	0		0	0	
342	Stores Equipment	0			0	0		0	0	
343	Tools, Shop and Garage Equipment	354			354	354		354	(0)	
344	Laboratory Equipment	0			0	0		0	0	
345	Power Operated Equipment	0			0	0		0	0	
346	Communication Equipment	0			0	0		0	0	
347	Miscellaneous Equipment	2,600			2,600	2,600		2,600	0	
348	Other Tangible Plant	13,886			13,886	13,886		13,886	(0)	
TOTAL WATER PLANT		\$ 349,185	\$ (53,779)	\$ 16,281	\$ 279,125	292,824	13,699	279,125	(0)	

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.
Column (d) includes PSC audit adjustments totaling (\$54,237).

W-4(a)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2007

Attachment 1 page 2 of 3
MFR Deficiency No. 1
Docket No. 080121-WS

SYSTEM NAME / COUNTY : SUMMIT CHASE / LAKE

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)		ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)		Reconcile MFR to Annual Report			Difference		
		\$				\$		MFR A-5 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007			
301	Organization	\$	8,164	\$	\$	\$	8,164	8,164		8,164	0		
302	Franchises		245				245	245		245	0		
303	Land and Land Rights		6,600				6,600	6,600		6,600	0		
304	Structures and Improvements		121,117	A	3,688		27,030	28,330	1,299	27,031	(1)		
305	Collecting and Impounding Reservoirs		0				0	0		0	0		
306	Lake, River and Other Intakes		0				0	0		0	0		
307	Wells and Springs		44,944		16,543		18,123	18,123		18,123	(0)		
308	Infiltration Galleries and Tunnels		0				0	0		0	0		
309	Supply Mains		0				0	0		0	0		
310	Power Generation Equipment		15,860				15,860	15,861		15,861	(1)		
311	Pumping Equipment		25,260				25,260	25,260		25,260	(0)		
320	Water Treatment Equipment		1,034		444		1,478	1,478		1,478	0		
330	Distribution Reservoirs and Standpipes		41,177				41,177	41,177		41,177	0		
331	Transmission and Distribution Mains		55,868		1,808		56,090	56,090		56,090	0		
333	Services		5,567				5,567	5,567		5,567	0		
334	Meters and Meter Installations		9,542		1,069		9,549	9,549		9,549	(0)		
335	Hydrants		7,180				7,180	7,180		7,180	0		
336	Backflow Prevention Devices		0				0	0		0	0		
339	Other Plant Miscellaneous Equipment		664		9,542		10,206	10,206		10,206	0		
340	Office Furniture and Equipment		1,188				1,188	14,308	13,120	1,188	0		
341	Transportation Equipment		0				0	0		0	0		
342	Stores Equipment		0				0	0		0	0		
343	Tools, Shop and Garage Equipment		0				0	0		0	0		
344	Laboratory Equipment		0				0	0		0	0		
345	Power Operated Equipment		0				0	0		0	0		
346	Communication Equipment		0				0	0		0	0		
347	Miscellaneous Equipment		10,241				10,241	10,241		10,241	0		
348	Other Tangible Plant		16,257	A	(16,332)		(75)	(75)		(75)	(0)		
TOTAL WATER PLANT		\$	370,908	\$	(104,146)	\$	22,879	\$	243,883	258,303	14,420	243,883	(0)

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.
Column (d) includes PSC audit adjustments totaling (\$117,009) including (\$90,925) transferred to wastewater (A).
W-4(a)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2007

Attachment 1 page 3 of 3
MFR Deficiency No. 1
Docket No. 080121-WS

SYSTEM NAME / COUNTY : PALM TERRACE / PASCO

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)		ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)		Reconcile MFR to Annual Report					
								MFR A-5 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl Allocations 12/2007	Difference		
301	Organization	\$	552	\$	\$	\$	552			552	0		
302	Franchises		3,283				3,283			3,283	0		
303	Land and Land Rights		23,477				23,477			23,477	0		
304	Structures and Improvements		33,558	135	33,558	135	7,139	7,005		135	0		
305	Collecting and Impounding Reservoirs		0				0			0	0		
306	Lake, River and Other Intakes		0				0			0	0		
307	Wells and Springs		8,689				8,689			8,689	0		
308	Infiltration Galleries and Tunnels		0				0			0	0		
309	Supply Mains		21,052				21,052			21,052	(0)		
310	Power Generation Equipment		0				0			0	0		
311	Pumping Equipment		7,644				7,644			7,644	0		
320	Water Treatment Equipment		0				0			0	0		
330	Distribution Reservoirs and Standpipes		10,000				10,000			10,000	0		
331	Transmission and Distribution Mains		134,682	13,962	11,548	137,096	137,096			137,096	0		
333	Services		5,757				5,757			5,757	0		
334	Meters and Meter Installations		60,537	509		61,046	61,046			61,046	(0)		
335	Hydrants		0				0			0	0		
336	Backflow Prevention Devices		0				0			0	0		
339	Other Plant Miscellaneous Equipment		0				0			0	0		
340	Office Furniture and Equipment		0				0			0	0		
341	Transportation Equipment		0				0	70,731	70,731	0	0		
342	Stores Equipment		0				0			0	0		
343	Tools, Shop and Garage Equipment		7,362	257		7,619	7,619			7,619	(0)		
344	Laboratory Equipment		2,613			2,613	2,613			2,613	0		
345	Power Operated Equipment		0				0			0	0		
346	Communication Equipment		0				0			0	0		
347	Miscellaneous Equipment		5,585	43		5,628	5,628			5,628	(0)		
348	Other Tangible Plant		0				0			0	0		
	TOTAL WATER PLANT	\$	324,791	\$	14,906	\$	45,106	\$	294,591	372,327	77,736	294,591	(0)

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

W-4(a)

Schedule of Water Plant in Service By Primary Account
 Test Year Average balance
 Kings Cove
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5
 Page: 2 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	918	918	918	918	918	918	918	918	918	918	918	918	918	918
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600
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	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448
13	310.2	Power Generation Equipment	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276
14	311.2	Pumping Equipment	12,590	12,590	12,590	12,361	12,361	12,361	12,361	12,361	12,361	12,361	12,361	12,361	12,361	12,414
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,976	1,907
18	304.3	Structures & Improvements	165,467	163,116	149,640	149,640	149,640	149,640	149,640	149,640	149,640	149,640	149,640	149,640	149,640	151,894
19	311.3	Pumping Equipment	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421
20	320.3	Water Treatment Equipment	552	552	552	552	552	996	996	996	996	996	996	996	996	825
21	339.3	Other Plant & Misc. Equipment	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219
27	331.4	Transm. & Distribution Mains	56,163	56,163	56,163	56,163	56,163	56,163	56,163	56,163	56,163	56,163	56,163	56,163	(67,707)	46,634
28	333.4	Services	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047
29	334.4	Meters & Meter Installations	15,722	15,497	15,497	15,497	15,497	15,511	15,511	15,511	15,511	15,511	15,511	15,511	15,511	15,523
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	807	807	807	807	807	807	807	807	807	807	807	807	807	807
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	354	354	354	354	354	354	354	354	354	354	354	354	354	354
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	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600
45	348.5	Other Tangible Plant	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886
46		TOTAL	349,185	346,609	333,133	332,904	332,904	333,362	333,362	333,362	333,362	333,362	333,362	333,362	209,567	325,987
47		Subtotal Land & Land Rights	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,976	1,907

Schedule of Water Plant in Service By Primary Account
 Test Year Average balance
 Kings Cove
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	918	918	918	918	918	918	918	918	918	918	918	918	918	918
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600
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	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448
13	310.2	Power Generation Equipment	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276
14	311.2	Pumping Equipment	12,590	12,590	12,590	12,361	12,361	12,361	12,361	12,361	12,361	12,361	12,361	12,361	12,361	12,414
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	1,976	1,976	1,976	1,976	1,976	1,976	1,976	1,976	1,976	1,976	1,976	1,976	1,976	1,976
18	304.3	Structures & Improvements	165,467	163,116	149,640	149,640	149,640	149,640	149,640	149,640	149,640	149,640	149,640	149,640	149,640	151,894
19	311.3	Pumping Equipment	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421
20	320.3	Water Treatment Equipment	552	552	552	552	552	996	996	996	996	996	996	996	996	825
21	339.3	Other Plant & Misc. Equipment	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219
27	331.4	Transm. & Distribution Mains	1,851	1,851	1,851	1,851	1,851	1,851	1,851	1,851	1,851	1,851	1,851	1,851	1,851	1,851
28	333.4	Services	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047
29	334.4	Meters & Meter Installations	15,722	15,497	15,497	15,497	15,497	15,511	15,511	15,511	15,511	15,511	15,511	15,511	15,511	15,523
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	1,989	2,013	2,013	2,013	2,013	2,042	2,042	2,042	2,042	2,042	2,042	2,042	2,042	2,029
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	8,305	8,888	9,466	9,577	9,854	10,066	10,405	10,628	11,317	11,744	11,848	12,316	12,464	10,514
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	354	354	354	354	354	354	354	354	354	354	354	354	354	354
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	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600
45	348.5	Other Tangible Plant	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886
46		TOTAL	304,435	302,265	289,567	289,449	289,726	290,426	290,764	290,988	291,676	292,104	292,207	292,676	292,824	293,008
47		Subtotal Land & Land Rights	1,976	1,976	1,976	1,976	1,976	1,976	1,976	1,976	1,976	1,976	1,976	1,976	1,976	1,976

Schedule of Water Plant in Service By Primary Account
 Test Year Average balance
Summit Chase
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5
 Page: 2 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164
3	302.1	Franchises	245	245	245	245	245	245	245	245	245	245	245	245	245	245
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	44,944	44,944	44,944	28,401	28,401	28,401	28,401	28,401	28,401	28,401	28,401	28,401	28,401	32,219
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861
14	311.2	Pumping Equipment	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	(110,409)	(2,401)
18	304.3	Structures & Improvements	96,676	92,989	92,989	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,138	23,388
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	1,034	1,034	1,034	1,034	1,034	1,478	1,478	1,478	1,478	1,478	1,478	1,478	1,478	1,307
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	5,872
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177
27	331.4	Transm. & Distribution Mains	55,868	55,215	55,215	55,215	55,215	55,215	55,215	56,090	56,090	56,090	56,090	56,090	56,090	55,689
28	333.4	Services	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567
29	334.4	Meters & Meter Installations	9,542	9,146	9,146	9,146	9,146	9,146	9,146	9,549	9,549	9,549	9,549	9,549	9,549	9,362
30	335.4	Hydrants	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	664	664	664	664	664	664	664	664	664	664	664	664	664	664
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241
45	348.5	Other Tangible Plant	16,257	16,257	16,257	16,182	16,182	16,182	16,182	16,182	16,182	16,182	16,182	16,182	16,182	16,200
46		TOTAL	370,908	366,172	366,172	258,704	258,704	268,690	268,690	269,967	269,967	269,967	269,967	269,967	152,958	281,603
47		Subtotal Land & Land Rights	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	(110,409)	(2,401)

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Summit Chase

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164
3	302.1	Franchises	245	245	245	245	245	245	245	245	245	245	245	245	245	245
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	34,666	34,666	34,666	18,123	18,123	18,123	18,123	18,123	18,123	18,123	18,123	18,123	18,123	21,941
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861
14	311.2	Pumping Equipment	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600
18	304.3	Structures & Improvements	5,826	2,139	2,139	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,422
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	1,034	1,034	1,034	1,034	1,034	1,478	1,478	1,478	1,478	1,478	1,478	1,478	1,478	1,307
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	5,872
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Dist. Reservoirs & Standpipes	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177
27	331.4	Transm. & Distribution Mains	55,868	55,215	55,215	55,215	55,215	55,215	55,215	56,090	56,090	56,090	56,090	56,090	56,090	55,669
28	333.4	Services	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567
29	334.4	Meters & Meter Installations	9,542	9,146	9,146	9,146	9,146	9,146	9,146	9,549	9,549	9,549	9,549	9,549	9,549	9,362
30	335.4	Hydrants	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	664	664	664	664	664	664	664	664	664	664	664	664	664	664
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	1,695	1,720	1,720	1,720	1,720	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,737
36	340.5	Office Furniture & Equipment	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188
37	340.51	Computer Equipment	8,742	9,145	9,964	10,081	10,372	10,596	10,952	11,188	11,912	12,362	12,471	12,965	13,120	11,067
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241
45	348.5	Other Tangible Plant	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)
46		TOTAL	263,885	259,576	260,396	243,969	244,261	254,501	254,857	256,371	257,095	257,545	257,654	258,147	258,303	255,889
47		Subtotal Land & Land Rights	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Palm Terrace

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	552	552	552	552	552	552	552	552	552	552	552	552	552	552
3	302.1	Franchises	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689
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	21,052	21,052	21,052	21,052	21,052	21,052	21,052	21,052	21,052	21,052	21,052	21,052	21,052	21,052
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	339	339	339	339	339	339	339	339	339	339	339	339	339	339
18	304.3	Structures & Improvements	33,558	33,624	33,624	135	135	135	135	135	135	135	135	135	135	7,858
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
27	331.4	Transm. & Distribution Mains	134,683	132,652	132,652	132,652	132,652	132,652	132,652	132,652	132,652	137,096	137,096	137,096	137,096	134,176
28	333.4	Services	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757
29	334.4	Meters & Meter Installations	60,537	61,046	61,046	61,046	61,046	61,046	61,046	61,046	61,046	61,046	61,046	90,910	90,910	65,601
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	7,362	7,619	7,619	7,619	7,619	7,619	7,619	7,619	7,619	7,619	7,619	7,619	7,619	7,599
41	344.5	Laboratory Equipment	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613
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	5,585	5,628	5,628	5,628	5,628	5,628	5,628	5,628	5,628	5,628	5,628	5,628	5,628	5,625
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	324,791	323,637	323,637	290,147	290,147	290,147	290,147	290,147	290,147	294,591	294,591	324,455	324,455	303,926
47		Subtotal Land & Land Rights	23,477	23,477	23,477	23,477	23,477	23,477	23,477	23,477	23,477	23,477	23,477	23,477	23,477	23,477

Schedule of Water Plant in Service By Primary Account
 Test Year Average balance
 Palm Terrace
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	552	552	552	552	552	552	552	552	552	552	552	552	552	552
3	302.1	Franchises	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689
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	21,052	21,052	21,052	21,052	21,052	21,052	21,052	21,052	21,052	21,052	21,052	21,052	21,052	21,052
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	339	339	339	339	339	339	339	339	339	339	339	339	339	339
18	304.3	Structures & Improvements	33,558	33,624	33,624	135	135	135	135	135	135	135	135	135	135	7,858
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Dislr. Reservoirs & Standpipes	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
27	331.4	Transm. & Distribution Mains	134,683	132,652	132,652	132,652	132,652	132,652	132,652	132,652	132,652	137,096	137,096	137,096	137,096	134,176
28	333.4	Services	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757
29	334.4	Meters & Meter Installations	60,537	61,046	61,046	61,046	61,046	61,046	61,046	61,046	61,046	61,046	61,046	61,046	61,046	61,007
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543
35	304.5	Structures & Improvements	6,705	6,841	6,841	6,841	6,841	7,005	7,005	7,005	7,005	7,005	7,005	7,005	7,005	6,932
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	47,129	49,299	53,716	54,343	55,916	57,123	59,042	60,313	64,219	66,644	67,231	69,891	70,731	59,661
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	7,362	7,619	7,619	7,619	7,619	7,619	7,619	7,619	7,619	7,619	7,619	7,619	7,619	7,599
41	344.5	Laboratory Equipment	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613
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	5,585	5,628	5,628	5,628	5,628	5,628	5,628	5,628	5,628	5,628	5,628	5,628	5,628	5,625
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	378,626	379,777	384,194	351,332	352,904	354,276	356,194	357,465	361,371	368,240	368,827	371,487	372,327	365,925
47		Subtotal Land & Land Rights	23,477	23,477	23,477	23,477	23,477	23,477	23,477	23,477	23,477	23,477	23,477	23,477	23,477	23,477

Account 101 (UPIS) Adjustments				DTF														
				Corp FL S&I to be allocated-->													214,578	
				Corp FL IT to be allocated-->													1,508,207	
				214,578	218,933	218,933	218,933	218,933	224,169	224,169	224,169	224,169	224,169	224,169	224,169	224,169	224,169	224,169
				1,508,207	1,577,654	1,718,990	1,739,075	1,789,939	1,828,047	1,889,438	1,930,107	2,055,108	2,132,712	2,151,520	2,236,625	2,263,522	2,263,522	2,263,522
business_segment	AcctUnit	BkAcct	AdjTyp	PIntAcct4	12/2006	01/2007	02/2007	03/2007	04/2007	05/2007	06/2007	07/2007	08/2007	09/2007	10/2007	11/2007	12/2007	13 Month Avg
48 Est - Water	6597	101	S&I	304.5	481	490	490	490	490	502	502	502	502	502	502	502	502	497
48 Est - Water	6597	101	IT	340.51	3,378	3,533	3,850	3,895	4,007	4,094	4,231	4,323	4,603	4,776	4,818	5,009	5,069	4,276
Arredondo Estates/Farms - Water	6569	101	S&I	304.5	3,415	3,484	3,484	3,484	3,484	3,567	3,567	3,567	3,567	3,567	3,567	3,567	3,567	3,530
Arredondo Estates/Farms - Water	6569	101	IT	340.51	24,002	25,107	27,356	27,678	28,476	29,092	30,069	30,716	32,705	33,940	34,239	35,594	36,022	30,384
Arredondo Farms - Sewer	6389	101	S&I	354.7	2,035	2,077	2,077	2,077	2,077	2,126	2,126	2,126	2,126	2,126	2,126	2,126	2,126	2,104
Arredondo Farms - Sewer	6389	101	IT	390.71	14,306	14,964	16,305	16,495	16,973	17,339	17,922	18,307	19,493	20,229	20,408	21,215	21,470	18,110
Beecher's Point - Sewer	6439	101	S&I	354.7	102	104	104	104	104	106	106	106	106	106	106	106	106	105
Beecher's Point - Sewer	6439	101	IT	390.71	715	748	815	825	849	867	896	915	975	1,011	1,020	1,061	1,073	905
Beecher's Point - Water	6438	101	S&I	304.5	294	300	300	300	300	307	307	307	307	307	307	307	307	304
Beecher's Point - Water	6438	101	IT	340.51	2,066	2,162	2,355	2,383	2,452	2,505	2,589	2,644	2,816	2,922	2,948	3,064	3,101	2,616
Carlton Village - Water	6405	101	S&I	304.5	1,385	1,413	1,413	1,413	1,413	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,432
Carlton Village - Water	6405	101	IT	340.51	9,738	10,184	11,096	11,226	11,551	11,800	12,197	12,459	13,266	13,767	13,888	14,438	14,611	12,325
Chuluota - Sewer	6457	101	S&I	354.7	3,426	3,496	3,496	3,496	3,496	3,579	3,579	3,579	3,579	3,579	3,579	3,579	3,579	3,542
Chuluota - Sewer	6457	101	IT	390.71	24,061	25,190	27,447	27,767	28,571	29,188	30,168	30,817	32,813	34,052	34,353	35,712	36,141	30,485
Chuluota - Water	6456	101	S&I	304.5	8,028	8,191	8,191	8,191	8,191	8,387	8,387	8,387	8,387	8,387	8,387	8,387	8,387	8,299
Chuluota - Water	6456	101	IT	340.51	56,428	59,026	64,314	65,065	66,948	68,394	70,691	72,212	76,889	79,793	80,496	83,680	84,687	71,433
East Lake Harris Estates - Water	6406	101	S&I	304.5	1,001	1,021	1,021	1,021	1,021	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,034
East Lake Harris Estates - Water	6406	101	IT	340.51	7,034	7,357	8,017	8,110	8,345	8,525	8,811	9,001	9,584	9,946	10,034	10,431	10,556	8,904
Fern Terrace - Water	6407	101	S&I	304.5	707	721	721	721	721	738	738	738	738	738	738	738	738	731
Fern Terrace - Water	6407	101	IT	340.51	4,967	5,196	5,661	5,728	5,893	6,021	6,223	6,357	6,768	7,024	7,066	7,366	7,455	6,288
FI Central Commerce Park - Sewer	6461	101	S&I	354.7	367	375	375	375	375	384	384	384	384	384	384	384	384	380
FI Central Commerce Park - Sewer	6461	101	IT	390.71	2,583	2,702	2,944	2,978	3,065	3,131	3,236	3,306	3,520	3,652	3,685	3,830	3,877	3,270
Friendly Center - Water	6408	101	S&I	304.5	175	179	179	179	179	183	183	183	183	183	183	183	183	181
Friendly Center - Water	6408	101	IT	340.51	1,232	1,289	1,404	1,420	1,462	1,493	1,543	1,576	1,679	1,742	1,757	1,827	1,849	1,559
Gibsonia Estates - Water	6433	101	S&I	304.5	1,108	1,131	1,131	1,131	1,131	1,158	1,158	1,158	1,158	1,158	1,158	1,158	1,158	1,148
Gibsonia Estates - Water	6433	101	IT	340.51	7,789	8,147	8,877	8,981	9,241	9,440	9,757	9,967	10,613	11,014	11,111	11,550	11,689	9,860
Grand Terrace - Water	6409	101	S&I	304.5	622	635	635	635	635	650	650	650	650	650	650	650	650	643
Grand Terrace - Water	6409	101	IT	340.51	4,371	4,572	4,982	5,040	5,186	5,298	5,476	5,594	5,956	6,181	6,236	6,482	6,560	5,534
Haines Creek - Water	6556	101	S&I	304.5	628	640	640	640	640	656	656	656	656	656	656	656	656	649
Haines Creek - Water	6556	101	IT	340.51	4,411	4,614	5,027	5,086	5,233	5,346	5,526	5,645	6,010	6,237	6,292	6,541	6,620	5,584
Harmony Homes - Water	6462	101	S&I	304.5	362	369	369	369	369	378	378	378	378	378	378	378	378	374
Harmony Homes - Water	6462	101	IT	340.51	2,543	2,680	2,899	2,933	3,017	3,083	3,186	3,255	3,465	3,596	3,628	3,772	3,817	3,219
Hemrits Cove - Water	6440	101	S&I	304.5	1,035	1,056	1,056	1,056	1,056	1,081	1,081	1,081	1,081	1,081	1,081	1,081	1,081	1,070
Hemrits Cove - Water	6440	101	IT	340.51	7,272	7,607	8,288	8,385	8,628	8,814	9,110	9,306	9,909	10,283	10,374	10,784	10,914	9,206
Hobby Hills - Water	6410	101	S&I	304.5	588	600	600	600	600	614	614	614	614	614	614	614	614	608
Hobby Hills - Water	6410	101	IT	340.51	4,133	4,323	4,710	4,765	4,903	5,009	5,177	5,289	5,631	5,844	5,896	6,129	6,202	5,232
Holiday Haven - Sewer	6412	101	S&I	354.7	628	640	640	640	640	656	656	656	656	656	656	656	656	649
Holiday Haven - Sewer	6412	101	IT	390.71	4,411	4,614	5,027	5,086	5,233	5,346	5,526	5,645	6,010	6,237	6,292	6,541	6,620	5,584
Holiday Haven - Water	6411	101	S&I	304.5	707	721	721	721	721	738	738	738	738	738	738	738	738	731
Holiday Haven - Water	6411	101	IT	340.51	4,967	5,196	5,661	5,728	5,893	6,021	6,223	6,357	6,768	7,024	7,066	7,366	7,455	6,288
Imperial Mobile Terrace - Water	6413	101	S&I	304.5	1,402	1,431	1,431	1,431	1,431	1,465	1,465	1,465	1,465	1,465	1,465	1,465	1,465	1,449
Imperial Mobile Terrace - Water	6413	101	IT	340.51	9,855	10,309	11,232	11,364	11,692	11,945	12,346	12,612	13,429	13,936	14,059	14,615	14,790	12,476
Interlachen Lake/Park Manor - Water	6441	101	S&I	304.5	1,628	1,661	1,661	1,661	1,661	1,701	1,701	1,701	1,701	1,701	1,701	1,701	1,701	1,683
Interlachen Lake/Park Manor - Water	6441	101	IT	340.51	11,444	11,971	13,044	13,196	13,578	13,871	14,337	14,646	15,594	16,183	16,326	16,972	17,176	14,488
Jasmine Lakes - Sewer	6391	101	S&I	354.7	878	895	895	895	895	913	913	913	913	913	913	913	913	907
Jasmine Lakes - Sewer	6391	101	IT	390.71	61,713	64,554	70,338	71,159	73,219	74,800	77,312	78,976	84,091	87,266	88,036	91,518	92,619	78,123
Jasmine Lakes - Water	6574	101	S&I	304.5	8,825	9,004	9,004	9,004	9,004	9,220	9,220	9,220	9,220	9,220	9,220	9,220	9,220	9,123
Jasmine Lakes - Water	6574	101	IT	340.51	62,031	64,897	70,700	71,526	73,596	75,185	77,710	79,383	84,524	87,716	88,489	91,990	93,096	78,526
Jungle Den - Sewer	6468	101	S&I	354.7	775	790	790	790	790	809	809	809	809	809	809	809	809	801
Jungle Den - Sewer	6468	101	IT	390.71	5,444	5,695	6,205	6,277	6,459	6,599	6,820	6,967	7,418	7,698	7,766	8,073	8,170	6,992
Jungle Den - Water	6467	101	S&I	304.5	650	663	663	663	663	679	679	679	679	679	679	679	679	672
Jungle Den - Water	6467	101	IT	340.51	4,570	4,780	5,209	5,269	5,422	5,539	5,725	5,848	6,227	6,462	6,519	6,777	6,858	5,785
Kings Cove - Sewer	6395	101	S&I	354.7	1,131	1,154	1,154	1,154	1,154	1,181	1,181	1,181	1,181	1,181	1,181	1,181	1,181	1,169
Kings Cove - Sewer	6395	101	IT	390.71	7,948	8,314	9,058	9,164	9,429	9,633	9,956	10,171	10,829	11,238	11,338	11,798	11,928	10,061
Kings Cove - Water	6595	101	S&I	304.5	1,182	1,206	1,206	1,206	1,206	1,234	1,234	1,234	1,234	1,234	1,234	1,234	1,234	1,221
Kings Cove - Water	6595	101	IT	340.51	8,305	8,688	9,466	9,577	9,854	10,066	10,405	10,628	11,317	11,744	11,848	12,316	12,464	10,514
Kingswood - Water	6401	101	S&I	304.5	362	369	369	369	369	378	378	378	378	378	378	378	378	374
Kingswood - Water	6401	101	IT	340.51	2,543	2,680	2,899	2,933	3,017	3,083	3,186	3,255	3,465	3,596	3,628	3,772	3,817	3,219
Lake Gibson Estates - Sewer	6435	101	S&I	354.7	1,804	1,840	1,840	1,840	1,840	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,864
Lake Gibson Estates - Sewer	6435	101	IT	390.71	12,676	13,260	14,448	14,617	15,040	15,365	15,881	16,222	17,273	17,925	18,083	18,799	19,025	16,047
Lake Gibson Estates - Water	6434	101	S&I	304.5	4,766	4,863	4,863	4,863	4,863	4,979	4,979	4,979	4,979	4,979	4,979	4,979	4,979	4,927
Lake Gibson Estates - Water	6434	101	IT	340.51	33,499	35,041	38,181	38,627	39,745	40,603	41,966	42,870	45,646	47,370	47,788	49,678	50,275	42,40

Leisure Lakes - Sewer	6404	101	IT	390.71	11,206	11,722	12,772	12,921	13,295	13,562	14,039	14,341	15,270	15,946	15,986	16,618	16,818	14,186
Leisure Lakes - Water	6403	101	S&I	304.5	1,640	1,673	1,673	1,673	1,673	1,713	1,713	1,713	1,713	1,713	1,713	1,713	1,713	1,695
Leisure Lakes - Water	6403	101	IT	340.51	11,524	12,055	13,135	13,288	13,672	13,968	14,437	14,748	15,703	16,296	16,439	17,090	17,295	14,588
Morningsview - Sewer	6415	101	S&I	354.7	204	206	208	208	208	213	213	213	213	213	213	213	213	210
Morningsview - Sewer	6415	101	IT	390.71	1,431	1,496	1,630	1,650	1,697	1,734	1,792	1,831	1,949	2,023	2,041	2,121	2,147	1,811
Morningsview - Water	6414	101	S&I	304.5	215	219	219	219	219	224	224	224	224	224	224	224	224	222
Morningsview - Water	6414	101	IT	340.51	1,510	1,580	1,721	1,741	1,792	1,830	1,892	1,932	2,058	2,135	2,154	2,239	2,266	1,912
Oakwood - Water	6402	101	S&I	304.5	1,306	1,332	1,332	1,332	1,332	1,364	1,364	1,364	1,364	1,364	1,364	1,364	1,364	1,350
Oakwood - Water	6402	101	IT	340.51	9,179	9,602	10,462	10,585	10,891	11,126	11,500	11,747	12,508	12,980	13,085	13,613	13,777	11,620
Ocala Oaks - Water	6577	101	S&I	304.5	10,278	10,487	10,487	10,487	10,487	10,738	10,738	10,738	10,738	10,738	10,738	10,738	10,738	10,625
Ocala Oaks - Water	6577	101	IT	340.51	72,243	75,570	82,340	83,302	85,712	87,564	90,504	92,452	98,440	102,157	103,058	107,135	108,423	91,454
Orange Hill/Sugar Creek - Water	6436	101	S&I	304.5	1,374	1,402	1,402	1,402	1,402	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,420
Orange Hill/Sugar Creek - Water	6436	101	IT	340.51	9,656	10,101	11,006	11,134	11,457	11,704	12,097	12,357	13,158	13,655	13,775	14,320	14,492	12,224
Palm Port - Sewer	6445	101	S&I	354.7	605	617	617	617	617	632	632	632	632	632	632	632	632	625
Palm Port - Sewer	6445	101	IT	390.71	4,252	4,448	4,846	4,903	5,045	5,154	5,327	5,441	5,794	6,013	6,066	6,305	6,381	5,383
Palm Port - Water	6444	101	S&I	304.5	611	623	623	623	623	638	638	638	638	638	638	638	638	631
Palm Port - Water	6444	101	IT	340.51	4,292	4,489	4,891	4,949	5,092	5,202	5,376	5,492	5,848	6,069	6,122	6,364	6,441	5,433
Palm Terrace - Sewer	6430	101	S&I	354.7	5,795	5,913	5,913	5,913	5,913	6,054	6,054	6,054	6,054	6,054	6,054	6,054	6,054	5,991
Palm Terrace - Sewer	6430	101	IT	390.71	40,731	42,607	46,424	46,966	48,325	49,369	51,027	52,125	55,501	57,597	58,105	60,403	61,130	51,562
Palm Terrace - Water	6429	101	S&I	304.5	6,705	6,841	6,841	6,841	6,841	7,005	7,005	7,005	7,005	7,005	7,005	7,005	7,005	6,932
Palm Terrace - Water	6429	101	IT	340.51	47,129	49,299	53,716	54,343	55,916	57,123	59,042	60,313	64,219	66,644	67,231	69,891	70,731	59,661
Palms MHP - Water	6416	101	S&I	304.5	351	358	358	358	358	366	366	366	366	366	366	366	366	362
Palms MHP - Water	6416	101	IT	340.51	2,464	2,577	2,808	2,841	2,923	2,986	3,087	3,153	3,357	3,484	3,515	3,654	3,698	3,119
Park Manor - Sewer	6443	101	S&I	354.7	175	179	179	179	179	183	183	183	183	183	183	183	183	181
Park Manor - Sewer	6443	101	IT	390.71	1,232	1,289	1,404	1,420	1,462	1,493	1,543	1,576	1,679	1,742	1,757	1,827	1,849	1,559
Picciola Island - Water	6417	101	S&I	304.5	848	865	865	865	865	886	886	886	886	886	886	886	886	877
Picciola Island - Water	6417	101	IT	340.51	5,961	6,235	6,794	6,873	7,072	7,225	7,467	7,628	8,122	8,429	8,503	8,839	8,946	7,546
Piney Woods - Water	6418	101	S&I	304.5	1,012	1,033	1,033	1,033	1,033	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,046
Piney Woods - Water	6418	101	IT	340.51	7,113	7,441	8,107	8,202	8,439	8,621	8,911	9,103	9,692	10,058	10,147	10,548	10,675	9,005
Pomona Park - Water	6446	101	S&I	304.5	1,001	1,021	1,021	1,021	1,021	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,034
Pomona Park - Water	6446	101	IT	340.51	7,034	7,357	8,017	8,110	8,345	8,525	8,811	9,001	9,584	9,946	10,034	10,431	10,556	8,904
Quail Ridge - Water	6419	101	S&I	304.5	543	554	554	554	554	567	567	567	567	567	567	567	567	561
Quail Ridge - Water	6419	101	IT	340.51	3,815	3,990	4,348	4,399	4,526	4,624	4,779	4,882	5,196	5,394	5,442	5,657	5,725	4,829
Ravenswood - Water	6561	101	S&I	304.5	254	260	260	260	260	266	266	266	266	266	266	266	266	262
Ravenswood - Water	6561	101	IT	340.51	1,788	1,871	2,038	2,062	2,122	2,167	2,240	2,288	2,437	2,529	2,551	2,652	2,684	2,264
River Grove - Water	6447	101	S&I	304.5	605	617	617	617	617	632	632	632	632	632	632	632	632	625
River Grove - Water	6447	101	IT	340.51	4,252	4,448	4,846	4,903	5,045	5,154	5,327	5,441	5,794	6,013	6,066	6,305	6,381	5,383
Rosalie Oaks - Sewer	6386	101	S&I	354.7	548	560	560	560	560	573	573	573	573	573	573	573	573	567
Rosalie Oaks - Sewer	6386	101	IT	390.71	3,855	4,032	4,393	4,445	4,573	4,672	4,829	4,933	5,252	5,451	5,499	5,716	5,785	4,880
Rosalie Oaks - Water	6562	101	S&I	304.5	548	560	560	560	560	573	573	573	573	573	573	573	573	567
Rosalie Oaks - Water	6562	101	IT	340.51	3,855	4,032	4,393	4,445	4,573	4,672	4,829	4,933	5,252	5,451	5,499	5,716	5,785	4,880
Sebring Lakes - Water	6933	101	S&I	304.5	435	444	444	444	444	455	455	455	455	455	455	455	455	450
Sebring Lakes - Water	6933	101	IT	340.51	3,060	3,201	3,487	3,528	3,630	3,709	3,833	3,916	4,327	4,365	4,388	4,592	4,623	3,873
Silver Lake Est/Western Shores - Water	6420	101	S&I	304.5	9,108	9,293	9,293	9,293	9,293	9,515	9,515	9,515	9,515	9,515	9,515	9,515	9,515	9,415
Silver Lake Est/Western Shores - Water	6420	101	IT	340.51	64,018	66,965	72,964	73,817	75,953	77,593	80,199	81,926	87,231	90,525	91,324	94,936	96,078	81,041
Silver Lake Oaks - Sewer	6449	101	S&I	354.7	243	248	248	248	248	254	254	254	254	254	254	254	254	251
Silver Lake Oaks - Sewer	6449	101	IT	390.71	1,706	1,787	1,948	1,970	2,027	2,071	2,141	2,187	2,328	2,416	2,437	2,534	2,564	2,163
Silver Lake Oaks - Water	6448	101	S&I	304.5	249	254	254	254	254	260	260	260	260	260	260	260	260	257
Silver Lake Oaks - Water	6448	101	IT	340.51	1,748	1,829	1,993	2,016	2,074	2,119	2,190	2,238	2,382	2,472	2,494	2,593	2,624	2,213
Skycrest - Water	6421	101	S&I	304.5	690	704	704	704	704	721	721	721	721	721	721	721	721	713
Skycrest - Water	6421	101	IT	340.51	4,848	5,071	5,526	5,590	5,752	5,876	6,073	6,204	6,606	6,855	6,916	7,189	7,276	6,137
South Seas - Sewer	6831	101	S&I	354.7	384	392	392	392	392	402	402	402	402	402	402	402	402	397
South Seas - Sewer	6831	101	IT	390.71	2,702	2,827	3,080	3,116	3,206	3,275	3,385	3,458	3,682	3,821	3,855	4,007	4,055	3,421
St. John's Highlands - Water	6450	101	S&I	304.5	560	571	571	571	571	585	585	585	585	585	585	585	585	579
St. John's Highlands - Water	6450	101	IT	340.51	3,934	4,115	4,484	4,536	4,668	4,768	4,928	5,035	5,361	5,563	5,612	5,834	5,904	4,980
Stone Mountain - Water	6422	101	S&I	304.5	57	58	58	58	58	59	59	59	59	59	59	59	59	58
Stone Mountain - Water	6422	101	IT	340.51	397	416	453	458	471	482	498	509	541	562	567	589	596	503
Summit Chase - Sewer	6396	101	S&I	354.7	1,232	1,258	1,258	1,258	1,258	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,274
Summit Chase - Sewer	6396	101	IT	390.71	8,563	9,062	9,874	9,989	10,278	10,500	10,853	11,086	11,804	12,250	12,358	12,847	13,001	10,966
Summit Chase - Water	6596	101	S&I	304.5	1,244	1,269	1,269	1,269	1,269	1,299	1,299	1,299	1,299	1,299	1,299	1,299	1,299	1,286
Summit Chase - Water	6596	101	IT	340.51	8,742	9,145	9,964	10,081	10,372	10,596	10,952	11,188	11,912	12,362	12,471	12,965	13,120	11,067
Sunny Hills - Sewer	6472	101	S&I	354.7	1,018	1,038	1,038	1,038	1,038	1,063	1,063	1,063	1,063	1,063	1,063	1,063	1,063	1,052
Sunny Hills - Sewer	6472	101	IT	390.71	7,153	7,482	8,152	8,248	8,486	8,670	8,961	9,154	9,747	10,115	10,204	10,607	10,735	9,055
Sunny Hills - Water	6471	101	S&I	304.5	3,279	3,346	3,346	3,346	3,346	3,426	3,426	3,426	3,426	3,426	3,426	3,426	3,426	3,390
Sunny Hills - Water	6471	101	IT	340.51	23,048	24,109	26,269	26,576	27,345	27,936	28,874	29,495	31,405	32,591	32,799	34,179	34,590	29,177
Tangerine - Water	6428	101	S&I	304.5	1,611	1,644	1,644	1,644	1,644	1,683	1,683	1,683	1,683	1,683	1,683	1,683	1,683	1,666
Tangerine - Water	6428	101	IT	340.51	11,325	11,847	12,908	13,059	13,437	13,727	14,188	14,493	15,432	16,015	16,156	16,785	16,997	14,

Venetian Village - Sewer	6426	101	S&I	354.7	537	548	548	548	548	561	561	561	561	561	561	561	561	555
Venetian Village - Sewer	6426	101	IT	390.71	3,775	3,949	4,303	4,353	4,479	4,576	4,729	4,831	5,144	5,338	5,385	5,568	5,666	4,779
Venetian Village - Water	6425	101	S&I	304.5	933	952	952	952	952	975	975	975	975	975	975	975	975	964
Venetian Village - Water	6425	101	IT	340.51	6,557	6,859	7,473	7,560	7,779	7,947	8,214	8,391	8,934	9,272	9,353	9,723	9,840	8,300
Village Water - Sewer	6390	101	S&I	354.7	198	202	202	202	202	207	207	207	207	207	207	207	207	205
Village Water - Sewer	6390	101	IT	390.71	1,391	1,455	1,585	1,604	1,650	1,686	1,742	1,780	1,895	1,967	1,984	2,063	2,087	1,761
Village Water - Water	6571	101	S&I	304.5	1,040	1,061	1,061	1,061	1,061	1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,075
Village Water - Water	6571	101	IT	340.51	7,312	7,648	8,334	8,431	8,675	8,862	9,160	9,357	9,963	10,339	10,431	10,843	10,973	9,256
Weisak/Saratoga - Water	6451	101	S&I	304.5	876	894	894	894	894	915	915	915	915	915	915	915	915	906
Weisak/Saratoga - Water	6451	101	IT	340.51	6,159	6,443	7,020	7,102	7,308	7,466	7,716	7,882	8,393	8,710	8,787	9,134	9,244	7,797
Woolens - Water	6453	101	S&I	304.5	164	167	167	167	167	171	171	171	171	171	171	171	171	169
Woolens - Water	6453	101	IT	340.51	1,152	1,205	1,313	1,329	1,367	1,397	1,444	1,475	1,570	1,630	1,644	1,709	1,730	1,459
Zephyr Shores - Sewer	6432	101	S&I	354.7	2,923	2,982	2,982	2,982	2,982	3,054	3,054	3,054	3,054	3,054	3,054	3,054	3,054	3,022
Zephyr Shores - Sewer	6432	101	IT	390.71	20,544	21,490	23,416	23,689	24,375	24,901	25,737	26,291	27,994	29,051	29,307	30,467	30,833	26,007
Zephyr Shores - Water	6431	101	S&I	304.5	2,946	3,005	3,005	3,005	3,005	3,077	3,077	3,077	3,077	3,077	3,077	3,077	3,077	3,045
Zephyr Shores - Water	6431	101	IT	340.51	20,703	21,657	23,597	23,673	24,563	25,094	25,937	26,495	28,211	29,276	29,534	30,702	31,072	26,209
Grand Total		101			1,134,376	1,182,972	1,276,035	1,289,260	1,322,356	1,351,291	1,391,715	1,418,494	1,500,801	1,551,900	1,564,284	1,620,322	1,638,032	1,403,221

080121-WS

**ATTACHMENT 2 TO AUF'S RESPONSE TO
STAFF DEFICIENCY LETTER**

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

YEAR OF REPORT
December 31, 2007

Attachment 1
MFR Deficiency No. 2
Docket No. 080121-WS

SYSTEM NAME / COUNTY : KINGS COVE / LAKE

WASTEWATER UTILITY PLANT ACCOUNTS

Reconcile MFR to Annual Report

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)		ADDITIONS (d)		RETIREMENTS (e)		CURRENT YEAR (f)		MFR A-6 p3 of 3 12/2007	Subtraet Admin FL 12/2007	MFR excl. Allocations 12/2007	Difference
		\$		\$		\$		\$					
351	Organization	\$	0	\$		\$		\$	0	0		0	0
352	Franchises		0						0	0		0	0
353	Land and Land Rights		13,314		75				13,389	13,389		13,389	0
354	Structures and Improvements		301,089		(56,771)		30,346		213,972	215,154	1,181	213,972	(0)
355	Power Generation Equipment		27,192						27,192	27,192		27,192	(0)
360	Collection Sewers - Force		45,003				26,549		18,454	18,454		18,454	(0)
361	Collection Sewers - Gravity		28,197						28,197	28,197		28,197	0
362	Special Collecting Structures		0						0	0		0	0
363	Services to Customers		5,000						5,000	5,000		5,000	0
364	Flow Measuring Devices		0						0	0		0	0
365	Flow Measuring Installations		0						0	0		0	0
366	Reuse Services		0						0	0		0	0
367	Reuse Meters and Meter Installations		0						0	0		0	0
370	Receiving Wells		626						626	626		626	0
371	Pumping Equipment		30,252				2,826		27,426	27,426		27,426	0
374	Reuse Distribution Reservoirs		0						0	0		0	0
375	Reuse Transmission and Distribution System		0						0	0		0	0
380	Treatment and Disposal Equipment		12,786		444		183		13,047	13,047		13,047	0
381	Plant Sewers		0						0	0		0	0
382	Outfall Sewer Lines		0						0	0		0	0
389	Other Plant Miscellaneous Equipment		3,192						3,192	3,192		3,192	0
390	Office Furniture and Equipment		0						0	11,928	11,928	0	0
391	Transportation Equipment		0						0	0		0	0
392	Stores Equipment		0						0	0		0	0
393	Tools, Shop and Garage Equipment		0						0	0		0	0
394	Laboratory Equipment		0						0	0		0	0
395	Power Operated Equipment		0						0	0		0	0
396	Communication Equipment		0						0	0		0	0
397	Miscellaneous Equipment		40,835						40,835	40,835		40,835	0
398	Other Tangible Plant		8,089						8,089	8,089		8,089	(0)
	Total Wastewater Plant	\$	515,575	\$	(56,252)	\$	59,904	\$	399,419	412,528	13,109	399,419	0

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted. Column (d) includes PSC audit adjustments totaling (\$69,483).

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Kings Cove

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: A-6

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	45,003	42,724	32,016	18,454	18,454	18,454	18,454	18,454	18,454	18,454	18,454	18,454	18,454	23,407
10	361.2	Collection Sewers - Gravity	28,197	28,197	28,197	28,197	28,197	28,197	28,197	28,197	28,197	28,197	28,197	28,197	28,197	28,197
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	27,192	27,192	27,192	27,192	27,192	27,192	27,192	27,192	27,192	27,192	27,192	27,192	27,192	27,192
20	370.3	Receiving Wells	626	626	626	626	626	626	626	626	626	626	626	626	626	626
21	371.3	Pumping Equipment	28,738	28,738	28,738	25,912	25,912	25,912	25,912	25,912	25,912	25,912	25,912	25,912	25,912	26,564
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314
25	354.4	Structures & Improvements	297,165	270,757	279,411	279,411	279,411	279,597	279,597	279,597	279,597	279,597	279,597	279,597	279,672	280,230
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	12,535	12,535	12,535	12,352	12,352	12,796	12,796	12,796	12,796	12,796	12,796	12,796	12,796	12,667
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	251	251	251	251	251	251	251	251	251	251	251	251	251	251
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835
62	398.7	Other Tangible Plant	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089
63		TOTAL	515,575	486,897	484,843	468,271	468,271	468,902	468,902	468,902	468,902	468,902	468,902	468,902	468,977	475,011
64		Subtotal Land & Land Rights	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Kings Cove
Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-6
Page: 3 of 3
Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	45,003	42,724	32,016	18,454	18,454	18,454	18,454	18,454	18,454	18,454	18,454	18,454	18,454	23,407
10	361.2	Collection Sewers - Gravity	28,197	28,197	28,197	28,197	28,197	28,197	28,197	28,197	28,197	28,197	28,197	28,197	28,197	28,197
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	75	75	75	75	75	75	75	75	75	75	75	75	75	75
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	27,192	27,192	27,192	27,192	27,192	27,192	27,192	27,192	27,192	27,192	27,192	27,192	27,192	27,192
20	370.3	Receiving Wells	626	626	626	626	626	626	626	626	626	626	626	626	626	626
21	371.3	Pumping Equipment	28,738	28,738	28,738	25,912	25,912	25,912	25,912	25,912	25,912	25,912	25,912	25,912	25,912	28,564
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314
25	354.4	Structures & Improvements	227,597	201,199	209,853	209,853	209,853	210,039	210,039	210,039	210,039	210,039	210,039	210,039	210,039	210,687
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	12,535	12,535	12,535	12,352	12,352	12,796	12,796	12,796	12,796	12,796	12,796	12,796	12,796	12,687
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	251	251	251	251	251	251	251	251	251	251	251	251	251	251
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	1,131	1,154	1,154	1,154	1,154	1,181	1,181	1,181	1,181	1,181	1,181	1,181	1,181	1,169
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	7,948	8,314	9,058	9,164	9,429	9,633	9,956	10,171	10,829	11,238	11,338	11,786	11,928	10,061
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835
62	398.7	Other Tangible Plant	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089
63		TOTAL	455,170	426,881	425,571	409,106	409,371	410,233	410,557	410,771	411,430	411,839	411,938	412,386	412,528	416,752
64		Subtotal Land & Land Rights	13,389	13,389	13,389	13,389	13,389	13,389	13,389	13,389	13,389	13,389	13,389	13,389	13,389	13,389
		Net Adjustments	(60,405)	(60,016)	(59,271)	(59,165)	(58,900)	(58,669)	(58,345)	(58,131)	(57,472)	(57,063)	(56,964)	(56,516)	(56,449)	(58,259)

Leisure Lakes - Water	6403	101	IT	340.51	11,524	12,055	13,135	13,288	13,672	13,968	14,437	14,748	15,703	16,296	16,439	17,090	17,295	14,588
Morningview - Sewer	6415	101	S&I	354.7	204	208	208	208	208	213	213	213	213	213	213	213	213	210
Morningview - Sewer	6415	101	IT	390.71	1,431	1,496	1,630	1,650	1,697	1,734	1,792	1,831	1,949	2,023	2,041	2,121	2,147	1,811
Morningview - Water	6414	101	S&I	304.5	215	219	219	219	219	224	224	224	224	224	224	224	224	222
Morningview - Water	6414	101	IT	340.51	1,510	1,580	1,721	1,741	1,792	1,830	1,892	1,932	2,058	2,135	2,154	2,239	2,266	1,912
Oakwood - Water	6402	101	S&I	304.5	1,306	1,332	1,332	1,332	1,332	1,364	1,364	1,364	1,364	1,364	1,364	1,364	1,364	1,350
Oakwood - Water	6402	101	IT	340.51	9,179	9,602	10,482	10,585	10,891	11,126	11,500	11,747	12,508	12,980	13,095	13,613	13,777	11,820
Ocala Oaks - Water	6577	101	S&I	304.5	10,278	10,487	10,487	10,487	10,487	10,738	10,738	10,738	10,738	10,738	10,738	10,738	10,738	10,825
Ocala Oaks - Water	6577	101	IT	340.51	72,243	75,570	82,340	83,302	85,712	87,564	90,504	92,452	98,440	102,157	103,058	107,135	108,423	91,454
Orange Hill/Sugar Creek - Water	6436	101	S&I	304.5	1,374	1,402	1,402	1,402	1,402	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,420
Orange Hill/Sugar Creek - Water	6436	101	IT	340.51	9,656	10,101	11,006	11,134	11,457	11,704	12,097	12,357	13,158	13,655	13,775	14,320	14,492	12,224
Palm Port - Sewer	6445	101	S&I	354.7	605	617	617	617	617	632	632	632	632	632	632	632	632	625
Palm Port - Sewer	6445	101	IT	390.71	4,252	4,448	4,846	4,903	5,045	5,154	5,327	5,441	5,794	6,013	6,066	6,305	6,381	5,383
Palm Port - Water	6444	101	S&I	304.5	611	623	623	623	623	638	638	638	638	638	638	638	638	631
Palm Port - Water	6444	101	IT	340.51	4,292	4,489	4,891	4,949	5,092	5,202	5,376	5,492	5,848	6,069	6,122	6,364	6,441	5,433
Palm Terrace - Sewer	6430	101	S&I	354.7	5,795	5,913	5,913	5,913	5,913	6,054	6,054	6,054	6,054	6,054	6,054	6,054	6,054	5,991
Palm Terrace - Sewer	6430	101	IT	390.71	40,731	42,607	46,424	46,966	48,325	49,369	51,027	52,125	55,501	57,597	58,105	60,403	61,130	51,562
Palm Terrace - Water	6429	101	S&I	304.5	6,705	6,841	6,841	6,841	6,841	7,005	7,005	7,005	7,005	7,005	7,005	7,005	7,005	6,932
Palm Terrace - Water	6429	101	IT	340.51	47,129	49,299	53,716	54,343	55,916	57,123	59,042	60,313	64,219	65,644	67,231	69,891	70,731	59,681
Palms MHP - Water	6416	101	S&I	304.5	351	358	358	358	358	366	366	366	366	366	366	366	366	362
Palms MHP - Water	6416	101	IT	340.51	2,464	2,577	2,808	2,841	2,923	2,986	3,087	3,153	3,357	3,484	3,515	3,654	3,698	3,119
Park Manor - Sewer	6443	101	S&I	354.7	175	179	179	179	179	183	183	183	183	183	183	183	183	181
Park Manor - Sewer	6443	101	IT	390.71	1,232	1,289	1,404	1,420	1,462	1,493	1,543	1,576	1,679	1,742	1,757	1,827	1,849	1,559
Picciola Island - Water	6417	101	S&I	304.5	848	865	865	865	865	886	886	886	886	886	886	886	886	877
Picciola Island - Water	6417	101	IT	340.51	5,961	6,235	6,794	6,873	7,072	7,225	7,467	7,628	8,122	8,429	8,503	8,839	8,946	7,546
Piney Woods - Water	6418	101	S&I	304.5	1,012	1,033	1,033	1,033	1,033	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,046
Piney Woods - Water	6418	101	IT	340.51	7,113	7,441	8,107	8,202	8,439	8,621	8,911	9,103	9,692	10,147	10,458	10,675	10,755	9,005
Pomona Park - Water	6446	101	S&I	304.5	1,001	1,021	1,021	1,021	1,021	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,034
Pomona Park - Water	6446	101	IT	340.51	7,034	7,357	8,017	8,110	8,345	8,525	8,811	9,001	9,584	9,946	10,034	10,431	10,556	8,904
Quail Ridge - Water	6419	101	S&I	304.5	543	554	554	554	554	567	567	567	567	567	567	567	567	561
Quail Ridge - Water	6419	101	IT	340.51	3,815	3,990	4,348	4,399	4,526	4,624	4,779	4,882	5,196	5,394	5,442	5,657	5,725	4,829
Ravenswood - Water	6561	101	S&I	304.5	254	260	260	260	260	266	266	266	266	266	266	266	266	263
Ravenswood - Water	6561	101	IT	340.51	1,788	1,871	2,038	2,062	2,122	2,167	2,240	2,288	2,437	2,529	2,551	2,652	2,684	2,264
River Grove - Water	6447	101	S&I	304.5	605	617	617	617	617	632	632	632	632	632	632	632	632	632
River Grove - Water	6447	101	IT	340.51	4,252	4,448	4,846	4,903	5,045	5,154	5,327	5,441	5,794	6,013	6,066	6,305	6,381	5,383
Rosalie Oaks - Sewer	6386	101	S&I	354.7	548	560	560	560	560	573	573	573	573	573	573	573	573	567
Rosalie Oaks - Sewer	6386	101	IT	390.71	3,855	4,032	4,393	4,445	4,573	4,672	4,829	4,933	5,252	5,451	5,499	5,716	5,785	4,880
Rosalie Oaks - Water	6562	101	S&I	304.5	548	560	560	560	560	573	573	573	573	573	573	573	573	567
Rosalie Oaks - Water	6562	101	IT	340.51	3,855	4,032	4,393	4,445	4,573	4,672	4,829	4,933	5,252	5,451	5,499	5,716	5,785	4,880
Sebring Lakes - Water	6933	101	S&I	304.5	435	444	444	444	444	455	455	455	455	455	455	455	455	450
Sebring Lakes - Water	6933	101	IT	340.51	3,060	3,201	3,487	3,528	3,630	3,709	3,833	3,916	4,169	4,327	4,365	4,538	4,592	3,873
Silver Lake Est/Western Shores - Water	6420	101	S&I	304.5	9,108	9,293	9,293	9,293	9,293	9,515	9,515	9,515	9,515	9,515	9,515	9,515	9,515	9,415
Silver Lake Est/Western Shores - Water	6420	101	IT	340.51	64,018	66,965	72,964	73,817	75,953	77,593	80,199	81,926	87,231	90,525	91,324	94,936	96,078	81,041
Silver Lake Oaks - Sewer	6449	101	S&I	354.7	243	248	248	248	248	254	254	254	254	254	254	254	254	251
Silver Lake Oaks - Sewer	6449	101	IT	390.71	1,709	1,787	1,948	1,970	2,027	2,071	2,187	2,328	2,416	2,438	2,534	2,564	2,163	
Silver Lake Oaks - Water	6448	101	S&I	304.5	249	254	254	254	254	260	260	260	260	260	260	260	260	257
Silver Lake Oaks - Water	6448	101	IT	340.51	1,748	1,829	1,993	2,016	2,074	2,119	2,190	2,238	2,382	2,472	2,494	2,593	2,624	2,213
Skycrest - Water	6421	101	S&I	304.5	690	704	704	704	704	721	721	721	721	721	721	721	721	713
Skycrest - Water	6421	101	IT	340.51	4,848	5,071	5,526	5,590	5,752	5,876	6,073	6,204	6,606	6,855	6,916	7,189	7,276	6,137
South Seas - Sewer	6831	101	S&I	354.7	384	392	392	392	392	402	402	402	402	402	402	402	402	397
South Seas - Sewer	6831	101	IT	390.71	2,702	2,827	3,080	3,116	3,206	3,275	3,385	3,458	3,682	3,821	3,855	4,007	4,055	3,421
St. John's Highlands - Water	6450	101	S&I	304.5	560	571	571	571	571	585	585	585	585	585	585	585	585	579
St. John's Highlands - Water	6450	101	IT	340.51	3,934	4,115	4,484	4,536	4,668	4,768	4,928	5,035	5,361	5,563	5,612	5,834	5,904	4,980
Stone Mountain - Water	6422	101	S&I	304.5	57	58	58	58	58	59	59	59	59	59	59	59	59	58
Stone Mountain - Water	6422	101	IT	340.51	397	416	453	458	471	482	498	509	541	562	567	589	596	503
Summit Chase - Sewer	6396	101	S&I	354.7	1,232	1,258	1,258	1,258	1,258	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,274
Summit Chase - Sewer	6396	101	IT	390.71	8,663	9,062	9,874	9,989	10,278	10,500	10,853	11,086	11,804	12,250	12,358	12,847	13,001	10,968
Summit Chase - Water	6596	101	S&I	304.5	1,244	1,269	1,269	1,269	1,269	1,299	1,299	1,299	1,299	1,299	1,299	1,299	1,299	1,286
Summit Chase - Water	6596	101	IT	340.51	8,742	9,145	9,964	10,081	10,372	10,596	10,952	11,188	11,912	12,362	12,471	12,965	13,120	11,067
Sunny Hills - Sewer	6472	101	S&I	354.7	1,018	1,038	1,038	1,038	1,038	1,063	1,063	1,063	1,063	1,063	1,063	1,063	1,063	1,052
Sunny Hills - Sewer	6472	101	IT	390.71	7,153	7,482	8,152	8,248	8,486	8,670	8,961	9,154	9,747	10,115	10,200	10,735	9,055	
Sunny Hills - Water	6471	101	S&I	304.5	3,279	3,346	3,346	3,346	3,346	3,426	3,426	3,426	3,426	3,426	3,426	3,426	3,426	3,390
Sunny Hills - Water	6471	101	IT	340.51	23,048	24,109	26,269	26,576	27,345	27,936	28,874	29,495	31,405	32,591	32,797	34,179	34,590	29,177
Tangerine - Water	6428	101	S&I	304.5	1,611	1,644	1,644	1,644	1,644	1,683	1,683	1,683	1,683	1,683	1,683	1,683	1,683	1,666
Tangerine - Water	6428	101	IT	340.51	11,325	11,847	12,908	13,059	13,337	13,727	14,188	14,493	15,432	16,015	16,156	16,795	16,997	14,337
The Woods - Sewer	6388	101	S&I	354.7	407	415	415	415	415	425	425	425	425	425	425	425	425	421
The Woods - Sewer	6388	101	IT	390.71	2,861	2,993	3,261	3,299	3,395	3,468	3,584	3,661	3,899	4,046	4,082	4,243	4,294	3,622
The Woods - Water	6564	101	S&I	304.5	430	43												

Village Water - Sewer	6390	101	IT	390.71	1,391	1,455	1,585	1,604	1,650	1,686	1,742	1,780	1,895	1,967	1,984	2,063	2,087	1,761
Village Water - Water	6571	101	S&I	304.5	1,040	1,061	1,061	1,061	1,061	1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,075
Village Water - Water	6571	101	IT	340.51	7,312	7,648	8,334	8,431	8,675	8,862	9,160	9,357	9,963	10,339	10,431	10,843	10,973	9,256
Welaka/Saratoga - Water	6451	101	S&I	304.5	876	894	894	894	894	915	915	915	915	915	915	915	915	906
Welaka/Saratoga - Water	6451	101	IT	340.51	6,159	6,443	7,020	7,102	7,308	7,466	7,716	7,882	8,393	8,710	8,787	9,134	9,244	7,797
Woolens - Water	6453	101	S&I	304.5	164	167	167	167	167	171	171	171	171	171	171	171	171	169
Woolens - Water	6453	101	IT	340.51	1,152	1,205	1,313	1,329	1,387	1,397	1,444	1,475	1,570	1,630	1,644	1,709	1,730	1,459
Zephyr Shores - Sewer	6432	101	S&I	354.7	2,923	2,982	2,982	2,982	2,982	3,054	3,054	3,054	3,054	3,054	3,054	3,054	3,054	3,022
Zephyr Shores - Sewer	6432	101	IT	390.71	20,544	21,490	23,416	23,889	24,375	24,901	25,737	26,291	27,994	29,051	29,307	30,467	30,833	26,007
Zephyr Shores - Water	6431	101	S&I	304.5	2,946	3,005	3,005	3,005	3,005	3,077	3,077	3,077	3,077	3,077	3,077	3,077	3,077	3,045
Zephyr Shores - Water	6431	101	IT	340.51	20,703	21,657	23,597	23,873	24,563	25,094	25,937	26,495	28,211	29,276	29,534	30,702	31,072	26,209
Grand Total			101		1,134,376	1,182,972	1,276,035	1,289,260	1,322,396	1,351,291	1,391,715	1,418,494	1,500,801	1,551,900	1,564,284	1,620,322	1,638,032	1,403,221

080121-WS

**ATTACHMENT 3 TO AUF'S RESPONSE TO
STAFF DEFICIENCY LETTER**

SOURCE: ANNUAL REPORT SCHEDULES W-2 & S-2

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2007

SYSTEM NAME / COUNTY : HERMITS COVE / PUTNAM

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
108	Accumulated Depreciation	W-6(b)	181,781

W-2

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
108	Accumulated Depreciation	S-6(b)	NA

S-2

SOURCE: MFR SCHEDULE A-8

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

Hermits Cove
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-8
Page: 2 of 2
Preparer: R Griffin

Line No.	(1) Description	(2)	(3)
		Water Year End Balance	Sewer Year End Balance
	2007		
46	Additions	19,101	NA
47	Retirements	(209)	NA
48	Adjustments	3,773	NA
49	Allocations	2,209	NA
50	12/31/07 Balance	183,990	NA

Reconciliation of MFR Sch. A-8 to Annual Report Sch. W-2 & S-2:

Allocations (Included in Schedule A-8)	2,209	NA
12/31/07 Balance (Including Allocations IN Sch A-8)	183,990	NA
Subtract Allocations	(2,209)	NA
MFR Schedule A-8 excluding Allocations	181,781	NA
Annual Report Schedule W-2/S-2	181,781	NA
Difference	0	NA

SOURCE: ANNUAL REPORT SCHEDULES W-2 & S-2

UTILITY NAME: **AQUA UTILITES FLORIDA, INC.**
SYSTEM NAME / COUNTY : **INTERLACHEN LAKE/PARK MANOR / PUTNAM**

YEAR OF REPORT
December 31, 2007

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
108	Accumulated Depreciation	W-6(b)	65,565

W-2

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
108	Accumulated Depreciation	S-6(b)	35,749

S-2

SOURCE: MFR SCHEDULE A-8

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

Interlachen Lake/Park Manor
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-8
Page: 2 of 2
Preparer: R Griffin

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2007		
46	Additions	5,407	2,318
47	Retirements	(1,276)	(1,028)
48	Adjustments	91	
49	Allocations	3,477	374
50	12/31/07 Balance	69,042	36,123

Reconciliation of MFR Sch. A-8 to Annual Report Sch. W-2:

Allocations (Included in Schedule A-8)	3,477	374
12/31/07 Balance (Including Allocations IN Sch A-8)	69,042	36,123
Subtract Allocations	(3,477)	(374)
MFR Schedule A-8 excluding Allocations	65,565	35,749
Annual Report Schedule W-2/S-2	65,565	35,749
Difference	0	0

SOURCE: ANNUAL REPORT SCHEDULES W-2 & S-2

UTILITY NAME: **AQUA UTILITES FLORIDA, INC.**
SYSTEM NAME / COUNTY : **SUNNY HILLS / WASHINGTON**

YEAR OF REPORT
December 31, 2007

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
108	Accumulated Depreciation	W-6(b)	1,182,201

W-2

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
108	Accumulated Depreciation	S-6(b)	503,268

S-2

SOURCE: MFR SCHEDULE A-8

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

Sunny Hills
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-8
Page: 2 of 2
Preparer: R Griffin

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
2007			
46	Additions	72,848	16,537
47	Retirements	(23,711)	(2,338)
48	Adjustments	17,554	7,953
49	Allocations	7,002	2,173
50	12/31/07 Balance	1,189,203	505,441

Reconciliation of MFR Sch. A-8 to Annual Report Sch. W-2 & S-2:

Allocations (Included in Schedule A-8)	7,002	2,173
12/31/07 Balance (Including Allocations IN Sch A-8)	1,189,203	505,441
Subtract Allocations	(7,002)	(2,173)
MFR Schedule A-8 excluding Allocations	1,182,201	503,268
Annual Report Schedule W-2/S-2	1,182,201	503,268
Difference	(0)	0

SOURCE: ANNUAL REPORT SCHEDULES W-2 & S-2

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2007

SYSTEM NAME / COUNTY : RAVENSWOOD / LAKE

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
108	Accumulated Depreciation	W-6(b)	20,446

W-2

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
108	Accumulated Depreciation	S-6(b)	NA

S-2

SOURCE: MFR SCHEDULE A-8

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

Ravenswood
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-8
Page: 2 of 2
Preparer: R Griffin

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2007		
46	Additions	2,193	NA
47	Retirements	(421)	NA
48	Adjustments	(84)	NA
49	Allocations	543	NA
50	12/31/07 Balance	20,990	NA

Reconciliation of MFR Sch. A-8 to Annual Report Sch. W-2 & S-2:

Allocations (Included in Schedule A-8)	543	NA
12/31/07 Balance (Including Allocations IN Sch A-8)	20,990	NA
Subtract Allocations	(543)	NA
MFR Schedule A-8 excluding Allocations	20,446	NA
Annual Report Schedule W-2/S-2	20,446	NA
Difference	0	NA

SOURCE: ANNUAL REPORT SCHEDULES W-2 & S-2

UTILITY NAME: AQUA UTILITES FLORIDA, INC.
SYSTEM NAME / COUNTY : COMBINED ARREDONDO ESTATES/FARMS / ALACHUA

YEAR OF REPORT
December 31, 2007

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
108	Accumulated Depreciation	W-6(b)	208,815

W-2

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
108	Accumulated Depreciation	S-6(b)	196,886

S-2

SOURCE: MFR SCHEDULE A-8

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

Arredondo Estates/Farms
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-8
Page: 2 of 2
Preparer: R Griffin

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
2007			
46	Additions	20,464	7,578
47	Retirements	(77,699)	(22,048)
48	Adjustments	(2,582)	6,352
49	Allocations	7,292	4,346
50	12/31/07 Balance	216,107	201,232

Reconciliation of MFR Sch. A-8 to Annual Report Sch. W-2 & S-2:

Allocations (included in Schedule A-8)	7,292	4,346
12/31/07 Balance (including Allocations IN Sch A-8)	216,107	201,232
Subtract Allocations	(7,292)	(4,346)
MFR Schedule A-8 excluding Allocations	208,815	196,886
Annual Report Schedule W-2/S-2	208,815	196,886
Difference	0	0

SOURCE: ANNUAL REPORT SCHEDULES W-2 & S-2

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2007

SYSTEM NAME / COUNTY : OAKWOOD / BREVARD

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
108	Accumulated Depreciation	W-6(b)	15,550
W-2			

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
108	Accumulated Depreciation	S-6(b)	NA
S-2			

SOURCE: MFR SCHEDULE A-8

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

Oakwood
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-8
Page: 2 of 2
Preparer: R Griffin

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
2007			
46	Additions	908	NA
47	Retirements	(8,254)	NA
48	Adjustments	351	NA
49	Allocations	2,789	NA
50	12/31/07 Balance	18,338	NA

Reconciliation of MFR Sch. A-8 to Annual Report Sch. W-2 & S-2:

Allocations (Included in Schedule A-8)	2,789	NA
12/31/07 Balance (including Allocations IN Sch A-8)	18,338	NA
Subtract Allocations	(2,789)	NA
MFR Schedule A-8 excluding Allocations	15,549	NA
Annual Report Schedule W-2/S-2	15,550	NA
Difference	(1)	NA

SOURCE: ANNUAL REPORT SCHEDULES W-2 & S-2

UTILITY NAME: **AQUA UTILITES FLORIDA, INC.**

YEAR OF REPORT
December 31, 2007

SYSTEM NAME / COUNTY: **CARLTON VILLAGE / LAKE**

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
108	Accumulated Depreciation	W-6(b)	175,991

W-2

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
108	Accumulated Depreciation	S-6(b)	NA

S-2

SOURCE: MFR SCHEDULE A-8

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

Carlton Village
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-8
Page: 2 of 2
Preparer: R Griffin

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
2007			
46	Additions	17,787	NA
47	Retirements		NA
48	Adjustments	151	NA
49	Allocations	2,958	NA
50	12/31/07 Balance	178,949	NA

Reconciliation of MFR Sch. A-8 to Annual Report Sch. W-2 & S-2:

Allocations (included in Schedule A-8)	2,958	NA
12/31/07 Balance (including Allocations IN Sch A-8)	178,949	NA
Subtract Allocations	(2,958)	NA
MFR Schedule A-8 excluding Allocations	175,991	NA
Annual Report Schedule W-2/S-2	175,991	NA
Difference	0	NA

SOURCE: ANNUAL REPORT SCHEDULES W-2 & S-2

UTILITY NAME: AQUA UTILITES FLORIDA, INC.
SYSTEM NAME / COUNTY : EAST LAKE HARRIS ESTATES / LAKE

YEAR OF REPORT
December 31, 2007

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
108	Accumulated Depreciation	W-6(b)	197,261

W-2

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
108	Accumulated Depreciation	S-6(b)	NA

S-2

SOURCE: MFR SCHEDULE A-8

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

East Lake Harris Estates
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-8
Page: 2 of 2
Preparer: R Griffin

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2007		
46	Additions	17,036	NA
47	Retirements	(52)	NA
48	Adjustments	57	NA
49	Allocations	2,137	NA
50	12/31/07 Balance	199,398	NA

Reconciliation of MFR Sch. A-8 to Annual Report Sch. W-2 & S-2:

Allocations (included in Schedule A-8)	2,137	NA
12/31/07 Balance (including Allocations IN Sch A-8)	199,398	NA
Subtract Allocations	(2,137)	NA
MFR Schedule A-8 excluding Allocations	197,262	NA
Annual Report Schedule W-2/S-2	197,261	NA
Difference	1	NA

SOURCE: ANNUAL REPORT SCHEDULES W-2 & S-2

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2007

SYSTEM NAME / COUNTY : FERN TERRACE / LAKE

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
108	Accumulated Depreciation	W-6(b)	29,286

W-2

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
108	Accumulated Depreciation	S-6(b)	NA

S-2

SOURCE: MFR SCHEDULE A-8

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

Fern Terrace
Docket No. 080121-W5
Historical Test Year Ending December 31, 2007

Schedule: A-8
Page: 2 of 2
Preparer: R Griffin

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2007		
46	Additions	4,197	NA
47	Retirements	(3,863)	NA
48	Adjustments	52	NA
49	Allocations	1,509	NA
50	12/31/07 Balance	30,795	NA

Reconciliation of MFR Sch. A-8 to Annual Report Sch. W-2 & S-2:

Allocations (Included in Schedule A-8)	1,509	NA
12/31/07 Balance (including Allocations IN Sch A-8)	30,795	NA
Subtract Allocations	(1,509)	NA
MFR Schedule A-8 excluding Allocations	29,286	NA
Annual Report Schedule W-2/S-2	29,286	NA
Difference	(0)	NA

SOURCE: ANNUAL REPORT SCHEDULES W-2 & S-2

UTILITY NAME: AQUA UTILITES FLORIDA, INC.
SYSTEM NAME / COUNTY : ZEPHYR SHORES / PASCO

YEAR OF REPORT
December 31, 2007

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
108	Accumulated Depreciation	W-6(b)	10,629

W-2

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
108	Accumulated Depreciation	S-6(b)	155,840

S-2

SOURCE: MFR SCHEDULE A-8

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

Zephyr Shores
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-8
Page: 2 of 2
Preparer: R Griffin

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2007		
46	Additions	7,799	12,942
47	Retirements	(4,273)	(896)
48	Adjustments	77	
49	Allocations	6,290	6,241
50	12/31/07 Balance	16,918	162,081

Reconciliation of MFR Sch. A-8 to Annual Report Sch. W-2 & S-2:

Allocations (Included in Schedule A-8)	6,290	6,241
12/31/07 Balance (including Allocations IN Sch A-8)	16,918	162,081
Subtract Allocations	(6,290)	(6,241)
MFR Schedule A-8 excluding Allocations	10,628	155,840
Annual Report Schedule W-2/S-2	10,629	155,840
Difference	(1)	0

SOURCE: ANNUAL REPORT SCHEDULES W-2 & S-2

UTILITY NAME: **AQUA UTILITES FLORIDA, INC.**
SYSTEM NAME / COUNTY : **BEECHER'S POINT / PUTNAM**

YEAR OF REPORT
December 31, 2007

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
108	Accumulated Depreciation	W-6(b)	59,792

W-2

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
108	Accumulated Depreciation	S-6(b)	76,248

S-2

SOURCE: MFR SCHEDULE A-8

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

Beecher's Point
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-8
Page: 2 of 2
Preparer: R Griffin

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
2007			
46	Additions	5,782	12,502
47	Retirements	(2,882)	
48	Adjustments	74	97
49	Allocations	628	217
50	12/31/07 Balance	60,419	76,465

Reconciliation of MFR Sch. A-8 to Annual Report Sch. W-2 & S-2:

Allocations (Included in Schedule A-8)	628	217
12/31/07 Balance (Including Allocations IN Sch A-8)	60,419	76,465
Subtract Allocations	(628)	(217)
MFR Schedule A-8 excluding Allocations	59,791	76,248
Annual Report Schedule W-2/S-2	59,792	76,248
Difference	(1)	0

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

Florida Public Service Commission

Hermits Cove
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-8
Page: 1 of 2
Preparer: R Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
1	12/31/95 Balance		NA
	1996		
2	Additions		NA
3	Retirements		NA
4	Adjustments		NA
5	12/31/96 Balance		NA
	1997		
6	Additions		NA
7	Retirements		NA
8	Adjustments		NA
9	12/31/97 Balance		NA
	1998		
10	Additions		NA
11	Retirements		NA
12	Adjustments		NA
13	12/31/98 Balance		NA
	1999		
14	Additions		NA
15	Retirements		NA
16	Adjustments		NA
17	12/31/99 Balance		NA
	2000		
18	Additions		NA
19	Retirements		NA
20	Adjustments		NA
21	12/31/00 Balance		NA
	2001		
22	Additions		NA
23	Retirements		NA
24	Adjustments		NA
25	12/31/01 Balance		NA

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

Florida Public Service Commission

Hermits Cove
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-8
Page: 2 of 2
Preparer: R Griffin

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
26	Additions		NA
27	Retirements		NA
28	Adjustments		NA
29	12/31/02 Balance		NA
	2003		
30	Additions		NA
31	Retirements		NA
32	Adjustments		NA
33	06/30/04 Amend. Order Balance	126,046	NA
	2004		
34	Additions	11,346	NA
35	Retirements	0	NA
36	Adjustments	(66,299)	NA
37	12/31/04 Balance	71,093	NA
	2005		
38	Additions	11,091	NA
39	Retirements	0	NA
40	Adjustments	(2)	NA
41	12/31/05 Balance	82,182	NA
	2006		
42	Additions	12,629	NA
43	Retirements	(9,334)	NA
44	Adjustments	73,639	NA
45	12/31/06 Balance	159,116	NA
	2007		
46	Additions	19,101	NA
47	Retirements	(209)	NA
48	Adjustments	3,773	NA
49	Allocations	2,209	NA
50	12/31/07 Balance	183,990	NA

Supporting Schedules: A-9, A-10

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

Florida Public Service Commission

Interlachen Lake/Park Manor
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-8
Page: 1 of 2
Preparer: R Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
1	12/31/95 Balance		
	1996		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/96 Balance	_____	_____
	1997		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/97 Balance	_____	_____
	1998		
10	Additions		
11	Retirements		
12	Adjustments		
13	12/31/98 Balance	_____	_____
	1999		
14	Additions		
15	Retirements		
16	Adjustments		
17	12/31/99 Balance	_____	_____
	2000		
18	Additions		
19	Retirements		
20	Adjustments		
21	12/31/00 Balance	_____	_____
	2001		
22	Additions		
23	Retirements		
24	Adjustments		
25	12/31/01 Balance	_____	_____

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

Florida Public Service Commission

Interlachen Lake/Park Manor
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-8
Page: 2 of 2
Preparer: R Griffin

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
26	Additions		
27	Retirements		
28	Adjustments		
29	12/31/02 Balance	<hr/>	<hr/>
	2003		
30	Additions		
31	Retirements		
32	Adjustments		
33	06/30/04 Amend. Order Balance	<hr/> 56,593	<hr/> 31,380
	2004		
34	Additions	2,232	1,080
35	Retirements	0	0
36	Adjustments	(28,362)	(8,109)
37	12/31/04 Balance	<hr/> 30,463	<hr/> 24,351
	2005		
38	Additions	2,353	768
39	Retirements	0	0
40	Adjustments	121	2
41	12/31/05 Balance	<hr/> 32,937	<hr/> 25,121
	2006		
42	Additions	3,587	1,518
43	Retirements	(6,976)	(1,755)
44	Adjustments	31,795	9,576
45	12/31/06 Balance	<hr/> 61,343	<hr/> 34,460
	2007		
46	Additions	5,407	2,318
47	Retirements	(1,276)	(1,028)
48	Adjustments	91	0
49	Allocations	3,477	374
50	12/31/07 Balance	<hr/> 69,042	<hr/> 36,123

Supporting Schedules: A-9, A-10

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

Florida Public Service Commission

Sunny Hills
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-8
Page: 1 of 2
Preparer: R Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
1	12/31/95 Balance		
	1996		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/96 Balance	_____	_____
	1997		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/97 Balance	_____	_____
	1998		
10	Additions		
11	Retirements		
12	Adjustments		
13	12/31/98 Balance	_____	_____
	1999		
14	Additions		
15	Retirements		
16	Adjustments		
17	12/31/99 Balance	_____	_____
	2000		
18	Additions		
19	Retirements		
20	Adjustments		
21	12/31/00 Balance	_____	_____
	2001		
22	Additions		
23	Retirements		
24	Adjustments		
25	12/31/01 Balance	_____	_____

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

Florida Public Service Commission

Sunny Hills
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-8
Page: 2 of 2
Preparer: R Griffin

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
2002			
26	Additions		
27	Retirements		
28	Adjustments		
29	12/31/02 Balance		
2003			
30	Additions		
31	Retirements		
32	Adjustments		
33	06/30/04 Amend. Order Balance	1,001,615	436,054
2004			
34	Additions	29,906	7,805
35	Retirements	0	0
36	Adjustments	5,273	(16,389)
37	12/31/04 Balance	1,036,794	427,470
2005			
38	Additions	29,566	7,309
39	Retirements	0	0
40	Adjustments	(1)	0
41	12/31/05 Balance	1,066,359	434,779
2006			
42	Additions	41,385	13,304
43	Retirements	(16,778)	0
44	Adjustments	24,544	33,034
45	12/31/06 Balance	1,115,510	481,117
2007			
46	Additions	72,848	16,537
47	Retirements	(23,711)	(2,338)
48	Adjustments	17,554	7,953
49	Allocations	7,002	2,173
50	12/31/07 Balance	1,189,203	505,441

Supporting Schedules: A-9, A-10

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

Florida Public Service Commission

Ravenswood
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-8
Page: 1 of 2
Preparer: R Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin with the date that rate base was last established by PSC			
1	12/31/95 Balance		NA
	1996		
2	Additions		NA
3	Retirements		NA
4	Adjustments		NA
5	12/31/96 Balance		NA
	1997		
6	Additions		NA
7	Retirements		NA
8	Adjustments		NA
9	12/31/97 Balance	10,053	NA
	1998		
10	Additions	499	NA
11	Retirements	0	NA
12	Adjustments	0	NA
13	12/31/98 Balance	10,552	NA
	1999		
14	Additions	526	NA
15	Retirements	0	NA
16	Adjustments	0	NA
17	12/31/99 Balance	11,078	NA
	2000		
18	Additions	588	NA
19	Retirements	0	NA
20	Adjustments	0	NA
21	12/31/00 Balance	11,666	NA
	2001		
22	Additions	658	NA
23	Retirements	0	NA
24	Adjustments	0	NA
25	12/31/01 Balance	12,324	NA

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

Florida Public Service Commission

Ravenswood
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-8
Page: 2 of 2
Preparer: R Griffin

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
2002			
26	Additions	1,033	NA
27	Retirements	(200)	NA
28	Adjustments	0	NA
29	12/31/02 Balance	13,157	NA
2003			
30	Additions	1,033	NA
31	Retirements	(520)	NA
32	Adjustments	0	NA
33	12/31/03 Balance	13,670	NA
2004			
34	Additions	1,028	NA
35	Retirements	(520)	NA
36	Adjustments	518	NA
37	12/31/04 Balance	14,696	NA
2005			
38	Additions	1,886	NA
39	Retirements	0	NA
40	Adjustments	3	NA
41	12/31/05 Balance	16,585	NA
2006			
42	Additions	2,174	NA
43	Retirements	0	NA
44	Adjustments	(1)	NA
45	12/31/06 Balance	18,758	NA
2007			
46	Additions	2,193	NA
47	Retirements	(421)	NA
48	Adjustments	(84)	NA
49	Allocations	543	NA
50	12/31/07 Balance	20,990	NA

Supporting Schedules: A-9, A-10

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

Florida Public Service Commission

Arredondo Estates/Farms

Schedule: A-8

Docket No. 080121-WS

Page: 1 of 2

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin with the date that rate base was last established by PSC			
1	12/31/95 Balance	137,160	105,070
1996			
2	Additions	0	0
3	Retirements	(6,976)	(3,594)
4	Adjustments	0	0
5	12/31/96 Balance	130,184	101,476
1997			
6	Additions	0	0
7	Retirements	0	0
8	Adjustments	10,146	19,983
9	12/31/97 Balance	140,330	121,459
1998			
10	Additions	15,161	10,169
11	Retirements	(1,194)	0
12	Adjustments	0	0
13	12/31/98 Balance	154,297	131,628
1999			
14	Additions	14,900	10,171
15	Retirements	0	0
16	Adjustments	0	0
17	12/31/99 Balance	169,197	141,799
2000			
18	Additions	15,476	10,358
19	Retirements	0	0
20	Adjustments	0	0
21	12/31/00 Balance	184,673	152,157
2001			
22	Additions	15,053	10,394
23	Retirements	(797)	(903)
24	Adjustments	0	0
25	12/31/01 Balance	198,929	161,648

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

Florida Public Service Commission

Arredondo Estates/Farms
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-8
Page: 2 of 2
Preparer: R Griffin

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
2002			
26	Additions	14,735	10,530
27	Retirements	0	(400)
28	Adjustments	0	0
29	12/31/02 Balance	213,664	171,778
2003			
30	Additions	14,537	10,236
31	Retirements	(1,213)	(1,213)
32	Adjustments	0	0
33	12/31/03 Balance	226,988	180,801
2004			
34	Additions	15,897	8,012
35	Retirements	0	2
36	Adjustments	0	0
37	12/31/04 Balance	242,885	188,815
2005			
38	Additions	15,841	8,142
39	Retirements	0	(2)
40	Adjustments	0	0
41	12/31/05 Balance	258,726	196,955
2006			
42	Additions	15,637	8,466
43	Retirements	(5,731)	(417)
44	Adjustments	0	0
45	12/31/06 Balance	268,632	205,004
2007			
46	Additions	20,464	7,578
47	Retirements	(77,699)	(22,048)
48	Adjustments	(2,582)	6,352
49	Allocations	7,292	4,346
50	12/31/07 Balance	216,107	201,232

Supporting Schedules: A-9, A-10

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

Florida Public Service Commission

Oakwood
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-8
Page: 1 of 2
Preparer: R Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
1	12/31/95 Balance		NA
	1996		
2	Additions		NA
3	Retirements		NA
4	Adjustments		NA
5	12/31/96 Balance		NA
	1997		
6	Additions		NA
7	Retirements		NA
8	Adjustments		NA
9	12/31/97 Balance		NA
	1998		
10	Additions		NA
11	Retirements		NA
12	Adjustments		NA
13	12/31/98 Balance		NA
	1999		
14	Additions		NA
15	Retirements		NA
16	Adjustments		NA
17	12/31/99 Balance		NA
	2000		
18	Additions		NA
19	Retirements		NA
20	Adjustments		NA
21	12/31/00 Balance		NA
	2001		
22	Additions		NA
23	Retirements		NA
24	Adjustments		NA
25	12/31/01 Balance		NA

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

Florida Public Service Commission

Oakwood
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: A-8
 Page: 2 of 2
 Preparer: R Griffin

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
2002			
26	Additions		NA
27	Retirements		NA
28	Adjustments		NA
29	12/31/02 Balance		NA
2003			
30	Additions		NA
31	Retirements		NA
32	Adjustments		NA
33	06/30/04 Amend. Order Balance	26,491	NA
2004			
34	Additions	219	NA
35	Retirements	0	NA
36	Adjustments	(3,858)	NA
37	12/31/04 Balance	22,852	NA
2005			
38	Additions	219	NA
39	Retirements	0	NA
40	Adjustments	0	NA
41	12/31/05 Balance	23,071	NA
2006			
42	Additions	544	NA
43	Retirements	(5,294)	NA
44	Adjustments	4,223	NA
45	12/31/06 Balance	22,544	NA
2007			
46	Additions	908	NA
47	Retirements	(8,254)	NA
48	Adjustments	351	NA
49	Allocations	2,789	NA
50	12/31/07 Balance	18,338	NA

Supporting Schedules: A-9, A-10

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

Florida Public Service Commission

Carlton Village
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-8
Page: 1 of 2
Preparer: R Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
1	12/31/95 Balance		NA
	1996		
2	Additions		NA
3	Retirements		NA
4	Adjustments		NA
5	12/31/96 Balance		NA
	1997		
6	Additions		NA
7	Retirements		NA
8	Adjustments		NA
9	12/31/97 Balance		NA
	1998		
10	Additions		NA
11	Retirements		NA
12	Adjustments		NA
13	12/31/98 Balance		NA
	1999		
14	Additions		NA
15	Retirements		NA
16	Adjustments		NA
17	12/31/99 Balance		NA
	2000		
18	Additions		NA
19	Retirements		NA
20	Adjustments		NA
21	12/31/00 Balance		NA
	2001		
22	Additions		NA
23	Retirements		NA
24	Adjustments		NA
25	12/31/01 Balance		NA

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

Florida Public Service Commission

Carlton Village
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-8
Page: 2 of 2
Preparer: R Griffin

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
2002			
26	Additions		NA
27	Retirements		NA
28	Adjustments		NA
29	12/31/02 Balance		NA
2003			
30	Additions		NA
31	Retirements		NA
32	Adjustments		NA
33	06/30/04 Amend. Order Balance	130,957	NA
2004			
34	Additions	7,436	NA
35	Retirements	0	NA
36	Adjustments	(3,293)	NA
37	12/31/04 Balance	135,100	NA
2005			
38	Additions	7,436	NA
39	Retirements	0	NA
40	Adjustments	1	NA
41	12/31/05 Balance	142,537	NA
2006			
42	Additions	10,552	NA
43	Retirements	(6,221)	NA
44	Adjustments	11,185	NA
45	12/31/06 Balance	158,053	NA
2007			
46	Additions	17,787	NA
47	Retirements	0	NA
48	Adjustments	151	NA
49	Allocations	2,958	NA
50	12/31/07 Balance	178,949	NA

Supporting Schedules: A-9, A-10

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

Florida Public Service Commission

East Lake Harris Estates
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-8
Page: 1 of 2
Preparer: R Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
1	12/31/95 Balance		NA
	1996		
2	Additions		NA
3	Retirements		NA
4	Adjustments		NA
5	12/31/96 Balance		NA
	1997		
6	Additions		NA
7	Retirements		NA
8	Adjustments		NA
9	12/31/97 Balance		NA
	1998		
10	Additions		NA
11	Retirements		NA
12	Adjustments		NA
13	12/31/98 Balance		NA
	1999		
14	Additions		NA
15	Retirements		NA
16	Adjustments		NA
17	12/31/99 Balance		NA
	2000		
18	Additions		NA
19	Retirements		NA
20	Adjustments		NA
21	12/31/00 Balance		NA
	2001		
22	Additions		NA
23	Retirements		NA
24	Adjustments		NA
25	12/31/01 Balance		NA

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

Florida Public Service Commission

East Lake Harris Estates
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-8
Page: 2 of 2
Preparer: R Griffin

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
2002			
26	Additions		NA
27	Retirements		NA
28	Adjustments		NA
29	12/31/02 Balance		NA
2003			
30	Additions		NA
31	Retirements		NA
32	Adjustments		NA
33	06/30/04 Amend. Order Balance	143,572	NA
2004			
34	Additions	8,384	NA
35	Retirements	0	NA
36	Adjustments	(18,844)	NA
37	12/31/04 Balance	133,112	NA
2005			
38	Additions	8,384	NA
39	Retirements	0	NA
40	Adjustments	2	NA
41	12/31/05 Balance	141,498	NA
2006			
42	Additions	11,353	NA
43	Retirements	(220)	NA
44	Adjustments	27,590	NA
45	12/31/06 Balance	180,221	NA
2007			
46	Additions	17,036	NA
47	Retirements	(52)	NA
48	Adjustments	57	NA
49	Allocations	2,137	NA
50	12/31/07 Balance	199,398	NA

Supporting Schedules: A-9, A-10

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

Florida Public Service Commission

Fern Terrace
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-8
Page: 1 of 2
Preparer: R Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
1	12/31/95 Balance		NA
	1996		
2	Additions		NA
3	Retirements		NA
4	Adjustments		NA
5	12/31/96 Balance	_____	NA
	1997		
6	Additions		NA
7	Retirements		NA
8	Adjustments		NA
9	12/31/97 Balance	_____	NA
	1998		
10	Additions		NA
11	Retirements		NA
12	Adjustments		NA
13	12/31/98 Balance	_____	NA
	1999		
14	Additions		NA
15	Retirements		NA
16	Adjustments		NA
17	12/31/99 Balance	_____	NA
	2000		
18	Additions		NA
19	Retirements		NA
20	Adjustments		NA
21	12/31/00 Balance	_____	NA
	2001		
22	Additions		NA
23	Retirements		NA
24	Adjustments		NA
25	12/31/01 Balance	_____	NA

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

Florida Public Service Commission

Fern Terrace
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-8
Page: 2 of 2
Preparer: R Griffin

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
2002			
26	Additions		NA
27	Retirements		NA
28	Adjustments		NA
29	12/31/02 Balance		NA
2003			
30	Additions		NA
31	Retirements		NA
32	Adjustments		NA
33	06/30/04 Amend. Order Balance	37,811	NA
2004			
34	Additions	1,696	NA
35	Retirements	0	NA
36	Adjustments	(11,425)	NA
37	12/31/04 Balance	28,082	NA
2005			
38	Additions	1,696	NA
39	Retirements	0	NA
40	Adjustments	2	NA
41	12/31/05 Balance	29,780	NA
2006			
42	Additions	2,409	NA
43	Retirements	(16,451)	NA
44	Adjustments	13,162	NA
45	12/31/06 Balance	28,900	NA
2007			
46	Additions	4,197	NA
47	Retirements	(3,863)	NA
48	Adjustments	52	NA
49	Allocations	1,509	NA
50	12/31/07 Balance	30,795	NA

Supporting Schedules: A-9, A-10

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

Florida Public Service Commission

Zephyr Shores

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-8

Page: 1 of 2

Preparer: R Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendantory Order			
1	12/31/95 Balance		
	1996		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/96 Balance	_____	_____
	1997		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/97 Balance	_____	_____
	1998		
10	Additions		
11	Retirements		
12	Adjustments		
13	12/31/98 Balance	_____	_____
	1999		
14	Additions		
15	Retirements		
16	Adjustments		
17	12/31/99 Balance	_____	_____
	2000		
18	Additions		
19	Retirements		
20	Adjustments		
21	12/31/00 Balance	_____	_____
	2001		
22	Additions		
23	Retirements		
24	Adjustments		
25	12/31/01 Balance	_____	_____

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

Florida Public Service Commission

Zephyr Shores
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-8
Page: 2 of 2
Preparer: R Griffin

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
2002			
26	Additions		
27	Retirements		
28	Adjustments		
29	12/31/02 Balance		
2003			
30	Additions		
31	Retirements		
32	Adjustments		
33	06/30/04 Amend. Order Balance	(7,576)	116,148
2004			
34	Additions	3,633	6,677
35	Retirements	0	0
36	Adjustments	(19,681)	(56,826)
37	12/31/04 Balance	(23,624)	65,999
2005			
38	Additions	3,633	6,677
39	Retirements	0	0
40	Adjustments	0	2
41	12/31/05 Balance	(19,991)	72,678
2006			
42	Additions	5,008	8,585
43	Retirements	(1,503)	0
44	Adjustments	23,511	62,531
45	12/31/06 Balance	7,025	143,794
2007			
46	Additions	7,799	12,942
47	Retirements	(4,273)	(896)
48	Adjustments	77	0
49	Allocations	6,290	6,241
50	12/31/07 Balance	16,918	162,081

Supporting Schedules: A-9, A-10

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

Florida Public Service Commission

Beecher's Point
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-8
Page: 1 of 2
Preparer: R Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
1	12/31/95 Balance		
	1996		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/96 Balance	_____	_____
	1997		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/97 Balance	_____	_____
	1998		
10	Additions		
11	Retirements		
12	Adjustments		
13	12/31/98 Balance	_____	_____
	1999		
14	Additions		
15	Retirements		
16	Adjustments		
17	12/31/99 Balance	_____	_____
	2000		
18	Additions		
19	Retirements		
20	Adjustments		
21	12/31/00 Balance	_____	_____
	2001		
22	Additions		
23	Retirements		
24	Adjustments		
25	12/31/01 Balance	_____	_____

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

Florida Public Service Commission

Beecher's Point
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-8
Page: 2 of 2
Preparer: R Griffin

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
2002			
26	Additions		
27	Retirements		
28	Adjustments		
29	12/31/02 Balance		
2003			
30	Additions		
31	Retirements		
32	Adjustments		
33	06/30/04 Amend. Order Balance	44,463	40,164
2004			
34	Additions	3,213	8,334
35	Retirements	0	0
36	Adjustments	(5,668)	(101,433)
37	12/31/04 Balance	42,008	(52,935)
2005			
38	Additions	3,213	8,334
39	Retirements	0	0
40	Adjustments	(2)	(2)
41	12/31/05 Balance	45,219	(44,603)
2006			
42	Additions	3,823	8,277
43	Retirements	0	(3,107)
44	Adjustments	7,776	103,082
45	12/31/06 Balance	56,818	63,649
2007			
46	Additions	5,782	12,502
47	Retirements	(2,882)	0
48	Adjustments	74	97
49	Allocations	628	217
50	12/31/07 Balance	60,419	76,465

Supporting Schedules: A-9, A-10

080121-WS

**ATTACHMENT 4 TO AUF'S RESPONSE TO
STAFF DEFICIENCY LETTER**

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance
 Silver Lake Oaks
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	20	21	21	21	21	21	21	21	21	22	22	22	22	21
3	302.1	Franchises	350	352	354	356	358	360	361	363	365	367	369	371	373	361
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	800	(178)	(176)	(175)	(173)	(172)	(170)	(168)	(167)	(165)	(163)	(162)	(160)	(94)
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	2,265	2,302	2,338	2,374	2,411	2,447	2,483	2,520	2,556	2,592	2,629	2,665	2,701	2,483
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	82	83	83	84	84	84	85	85	86	86	86	87	87	85
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	763	803	842	882	921	961	1,000	1,040	1,079	1,119	1,159	1,198	1,238	1,000
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	4	7	11	14	18	22	25	29	33	36	40	43	47	25
19	311.3	Pumping Equipment	(827)	(809)	(791)	(773)	(754)	(1,677)	(1,655)	(1,634)	(1,612)	(1,590)	(1,569)	(1,547)	(1,525)	(1,290)
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	130	135	141	146	151	156	161	167	172	177	182	187	193	161
26	330.4	Distr. Reservoirs & Standpipes	26,814	26,979	27,144	27,309	27,474	27,639	27,804	27,969	28,134	28,299	28,464	28,629	28,794	27,804
27	331.4	Transm. & Distribution Mains	1,551	1,558	1,564	1,571	1,577	1,584	1,590	1,597	1,603	1,610	1,616	1,623	1,629	1,590
28	333.4	Services	1,436	1,446	1,457	1,467	1,478	1,488	1,499	1,510	1,520	1,531	1,541	1,552	1,562	1,499
29	334.4	Meters & Meter Installations	(369)	(343)	(317)	(291)	(265)	(239)	(213)	(187)	(161)	(135)	(109)	(83)	(57)	(213)
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	23	24	24	25	25	26	26	27	27	28	29	29	30	26
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	126	151	179	207	236	265	296	327	360	394	429	465	502	303
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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		TOTAL	33,169	32,531	32,873	33,217	33,562	32,966	33,315	33,666	34,018	34,371	34,725	35,080	35,435	33,764

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-9

Chuluota

Page: 2 of 3

Docket No. 080121-WS

Preparer: R Griffin/J Guastella

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	729	732	736	739	742	745	749	752	755	758	762	765	768	749
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	33,824	34,472	35,119	35,767	36,415	37,062	37,710	38,358	39,005	39,653	40,301	40,948	41,596	37,710
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	26,051	26,265	26,479	26,693	26,908	27,122	27,336	27,550	27,764	27,978	28,192	28,406	28,620	27,336
13	310.2	Power Generation Equipment	31,085	31,520	31,955	32,390	32,826	33,261	33,696	34,131	34,566	35,001	35,436	35,871	36,307	33,696
14	311.2	Pumping Equipment	64,976	58,317	59,152	59,988	60,824	61,659	62,495	63,331	64,166	65,002	65,838	66,673	67,509	63,071
15	339.2	Other Plant & Misc. Equipment	32	39	45	52	58	65	71	78	84	91	97	104	110	71
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	86,325	86,855	87,384	87,914	88,444	82,994	83,539	84,084	84,629	85,174	85,719	86,264	86,809	85,857
19	311.3	Pumping Equipment	28	54	81	107	134	160	187	214	240	267	293	320	347	187
20	320.3	Water Treatment Equipment	2,926	3,361	3,797	4,232	4,667	5,102	5,538	5,973	6,408	6,844	7,279	7,714	8,150	5,538
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	167,910	170,370	172,840	175,309	177,779	180,249	182,719	185,188	187,658	190,128	192,597	195,067	197,537	182,719
27	331.4	Transm. & Distribution Mains	315,087	307,133	310,180	313,226	316,273	319,320	307,382	310,458	313,534	316,610	319,686	322,762	221,317	307,151
28	333.4	Services	90,725	91,599	92,473	93,346	94,220	95,093	95,967	96,841	97,714	98,588	99,461	100,335	101,209	95,967
29	334.4	Meters & Meter Installations	(16,729)	(19,189)	(18,917)	(18,645)	(18,374)	(18,097)	(17,762)	(17,427)	(17,093)	(16,758)	(16,424)	(16,089)	(15,754)	(17,481)
30	335.4	Hydrants	13,429	12,386	12,609	12,833	13,056	13,280	13,503	13,727	13,950	14,174	14,397	14,621	14,844	13,601
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	2,042	2,056	2,070	2,084	2,099	2,113	2,127	2,141	2,156	2,170	2,184	2,198	2,212	2,127
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	815	1,631	2,446	3,262	4,072	4,881	5,691	6,501	7,310	8,120	8,930	9,740	4,877
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	22,555	22,737	22,918	23,100	23,281	23,463	23,644	23,826	24,007	24,189	24,370	24,552	24,733	23,644
41	344.5	Laboratory Equipment	14,163	14,260	14,356	14,453	14,549	14,645	14,742	14,838	14,935	15,031	15,127	15,224	15,320	14,742
42	345.5	Power Operated Equipment	5,313	5,354	5,394	5,435	5,476	5,517	5,557	5,598	5,639	5,679	5,720	5,761	5,802	5,557
43	346.5	Communication Equipment	7,162	7,358	7,555	7,751	7,947	8,144	8,340	8,536	8,733	8,929	9,125	9,321	9,518	8,340
44	347.5	Miscellaneous Equipment	2,474	2,507	2,540	2,574	2,607	2,640	2,673	2,706	2,739	2,773	2,806	2,839	2,872	2,673
45	348.5	Other Tangible Plant	142	150	157	165	172	180	187	195	202	210	217	225	232	187
46		TOTAL	870,250	859,151	870,555	881,960	893,365	898,789	895,281	906,787	918,293	929,800	941,306	952,812	859,797	898,319
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Chuluota

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

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Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	729	732	736	739	742	745	749	752	755	758	762	765	768	749
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	33,824	34,471	35,118	35,765	36,412	37,059	37,706	38,353	39,000	39,647	40,294	40,941	41,588	37,706
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	26,051	26,266	26,480	26,694	26,908	27,123	27,337	27,551	27,766	27,980	28,194	28,408	28,623	27,337
13	310.2	Power Generation Equipment	31,085	31,520	31,955	32,390	32,826	33,261	33,696	34,131	34,566	35,001	35,436	35,871	36,307	33,696
14	311.2	Pumping Equipment	64,976	58,317	59,152	59,988	60,824	61,659	62,495	63,331	64,166	65,002	65,838	66,673	67,509	63,071
15	339.2	Other Plant & Misc. Equipment	32	39	45	52	58	65	71	78	84	91	97	104	110	71
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	86,325	86,855	87,384	87,914	88,444	88,974	89,503	84,084	84,629	85,174	85,719	86,264	86,809	85,857
19	311.3	Pumping Equipment	28	54	81	107	134	160	187	214	240	267	293	320	347	187
20	320.3	Water Treatment Equipment	2,926	3,352	3,778	4,205	4,631	5,057	5,483	5,909	6,336	6,762	7,188	7,614	8,041	5,483
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	167,910	170,513	173,127	175,740	178,354	180,967	183,580	186,194	188,807	191,421	194,034	196,648	199,261	183,581
27	331.4	Transm. & Distribution Mains	315,087	307,133	310,180	313,226	316,273	319,320	307,382	310,458	313,534	316,610	319,686	322,762	221,317	307,151
28	333.4	Services	90,725	91,599	92,473	93,346	94,220	95,093	95,967	96,841	97,714	98,588	99,461	100,335	101,209	95,967
29	334.4	Meters & Meter Installations	(16,729)	(19,189)	(18,917)	(18,645)	(18,374)	(18,097)	(17,762)	(17,427)	(17,093)	(16,758)	(16,424)	(16,089)	(15,754)	(17,481)
30	335.4	Hydrants	13,429	12,385	12,609	12,832	13,055	13,279	13,502	13,725	13,948	14,172	14,395	14,618	14,842	13,599
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	749	766	783	800	817	834	852	869	887	904	922	939	957	852
36	340.5	Office Furniture & Equipment	2,042	2,056	2,070	2,084	2,099	2,113	2,127	2,141	2,156	2,170	2,184	2,198	2,212	2,127
37	340.51	Computer Equipment	4,069	4,889	5,783	6,687	7,617	8,567	9,549	10,552	11,620	12,728	13,847	15,009	16,186	9,777
38	341.5	Transportation Equipment	0	816	1,631	2,447	3,262	4,072	4,882	5,692	6,502	7,312	8,122	8,932	9,742	4,878
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	22,555	22,737	22,918	23,100	23,281	23,463	23,644	23,826	24,007	24,189	24,370	24,552	24,733	23,644
41	344.5	Laboratory Equipment	14,163	14,260	14,356	14,453	14,549	14,645	14,742	14,838	14,935	15,031	15,127	15,224	15,320	14,742
42	345.5	Power Operated Equipment	5,313	5,354	5,394	5,435	5,476	5,517	5,557	5,598	5,639	5,679	5,720	5,761	5,802	5,557
43	346.5	Communication Equipment	7,162	7,358	7,555	7,751	7,947	8,144	8,340	8,536	8,733	8,929	9,125	9,321	9,518	8,340
44	347.5	Miscellaneous Equipment	2,474	2,507	2,540	2,574	2,607	2,640	2,673	2,706	2,739	2,773	2,806	2,839	2,872	2,673
45	348.5	Other Tangible Plant	142	150	157	165	172	180	187	195	202	210	217	225	232	187
46		TOTAL	875,068	864,940	877,389	889,848	902,334	908,860	906,486	919,147	931,873	944,639	957,416	970,236	878,549	909,753

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Arredondo Estates/Farms

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	539	567	594	621	648	675	703	730	757	784	811	838	866	703
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	9,519	9,519	9,519	9,519	9,519	9,519	9,552	9,584	9,617	9,649	9,682	9,714	9,747	9,589
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	5,414	5,451	5,489	5,527	5,565	5,603	5,640	5,678	5,716	5,754	5,792	5,830	5,867	5,640
13	310.2	Power Generation Equipment	21,758	21,906	22,053	22,200	22,348	22,495	22,642	22,790	22,937	23,084	23,232	23,379	23,526	22,842
14	311.2	Pumping Equipment	9,093	9,157	9,221	9,284	9,348	9,412	9,476	9,540	9,604	9,668	9,731	9,795	9,859	9,476
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	8,113	8,198	8,282	8,411	8,491	8,571	8,651	8,731	8,811	8,891	8,971	9,051	9,131	7,100
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	24,833	24,965	25,096	25,228	25,360	25,492	25,624	25,755	25,887	26,009	26,047	26,086	26,125	25,577
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	3,752	3,873	3,994	4,115	4,236	4,357	4,478	4,599	4,720	4,841	4,962	5,083	5,204	4,478
26	330.4	Distr. Reservoirs & Standpipes	30,536	30,677	30,818	30,959	31,100	31,241	31,382	31,523	31,664	31,805	31,946	32,087	32,228	31,382
27	331.4	Transm. & Distribution Mains	66,209	64,100	64,358	64,358	64,358	64,358	64,358	64,358	64,358	64,358	64,358	64,358	64,358	64,358
28	333.4	Services	17,359	17,415	17,471	17,527	17,582	17,638	17,694	17,750	17,806	17,862	17,918	17,974	18,029	17,694
29	334.4	Meters & Meter Installations	61,541	61,968	62,395	62,822	63,249	63,676	64,103	64,530	64,957	65,384	65,811	66,238	66,665	66,092
30	335.4	Hydrants	1,950	1,954	1,959	1,964	1,969	1,974	1,978	1,983	1,988	1,993	1,997	2,002	2,007	1,978
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	777	805	833	862	890	919	947	975	1,004	1,032	1,060	1,089	1,117	947
36	340.5	Office Furniture & Equipment	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	608	608	608	608	608	608	608	608	608	608	608	608	608	608
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	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014
46		TOTAL	268,632	267,793	269,321	259,715	261,219	262,723	200,382	202,261	204,140	206,009	207,795	209,596	211,397	233,153
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
 Arredondo Estates/Farms
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	539	567	595	623	651	679	707	734	762	790	818	846	874	707
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	9,519	9,545	9,572	9,598	9,625	9,651	9,683	9,715	9,747	9,779	9,811	9,843	9,875	9,689
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	5,414	5,452	5,491	5,529	5,568	5,607	5,645	5,684	5,722	5,761	5,800	5,838	5,877	5,645
13	310.2	Power Generation Equipment	21,758	21,884	22,009	22,134	22,259	22,385	22,510	22,635	22,761	22,886	23,011	23,136	23,262	22,510
14	311.2	Pumping Equipment	9,093	9,147	9,201	9,256	9,310	9,364	9,419	9,473	9,527	9,582	9,636	9,690	9,744	9,419
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	8,113	8,219	8,324	8,429	8,533	8,637	8,741	8,845	8,949	9,053	9,157	9,261	9,365	7,222
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	24,833	24,935	25,037	25,139	25,241	25,343	25,445	25,547	25,649	25,751	25,853	25,955	26,057	25,445
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	3,752	3,873	3,994	4,115	4,236	4,357	4,478	4,599	4,720	4,841	4,962	5,083	5,204	4,478
26	330.4	Distr. Reservoirs & Standpipes	30,536	30,657	30,778	30,900	31,021	31,142	31,263	31,384	31,505	31,626	31,747	31,868	31,989	31,263
27	331.4	Transm. & Distribution Mains	66,209	64,070	64,298	65,349	66,400	67,451	68,502	69,553	70,604	71,655	72,706	73,757	74,808	53,547
28	333.4	Services	17,359	17,408	17,457	17,505	17,554	17,603	17,652	17,701	17,750	17,799	17,847	17,896	17,945	17,652
29	334.4	Meters & Meter Installations	61,541	61,834	62,128	62,421	62,714	63,007	63,300	63,593	63,886	64,179	64,472	64,765	65,058	33,971
30	335.4	Hydrants	1,950	1,954	1,958	1,962	1,967	1,971	1,975	1,979	1,984	1,988	1,992	1,996	2,000	1,975
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	1,018	1,022	1,025	1,028	1,032	1,035	1,039	1,042	1,045	1,049	1,052	1,055	1,059	1,039
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	1,095	1,122	1,149	1,176	1,204	1,231	1,258	1,285	1,313	1,340	1,367	1,395	1,422	1,258
36	340.5	Office Furniture & Equipment	2,599	2,613	2,628	2,642	2,657	2,671	2,686	2,700	2,714	2,729	2,743	2,758	2,772	2,686
37	340.51	Computer Equipment	1,731	2,080	2,460	2,844	3,240	3,644	4,062	4,488	4,943	5,414	5,890	6,384	6,885	4,159
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	608	611	615	618	621	624	627	630	634	637	640	643	646	627
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	3,014	3,039	3,064	3,089	3,114	3,140	3,165	3,190	3,215	3,240	3,265	3,290	3,315	3,165
46		TOTAL	270,681	270,032	271,782	262,402	264,145	265,896	203,688	205,709	207,759	209,825	211,896	213,998	216,107	236,455

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
Oakwood
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission
 Schedule: A-9
 Page: 2 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	233	235	236	237	238	239	240	241	242	244	245	246	247	240
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	199	212	226	240	254	268	282	296	309	323	337	351	365	282
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	9,156	9,161	9,165	9,169	9,173	9,178	9,182	9,186	9,190	9,195	9,199	9,203	9,207	9,182
28	333.4	Services	5,571	5,571	5,571	5,571	5,571	5,571	5,571	5,571	5,571	5,571	5,571	5,571	5,571	5,571
29	334.4	Meters & Meter Installations	7,385	7,421	7,457	7,493	7,529	7,564	7,600	7,636	7,672	7,708	7,744	(351)	(191)	6,359
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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		TOTAL	22,545	22,600	22,655	22,710	22,765	22,820	22,875	22,930	22,985	23,040	23,095	15,020	15,199	21,634
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
Oakwood
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	233	235	236	237	238	239	240	241	242	244	245	246	247	240
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	199	212	226	240	254	268	282	296	309	323	337	351	365	282
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Dist. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	9,156	9,178	9,200	9,222	9,244	9,266	9,287	9,309	9,331	9,353	9,375	9,397	9,419	9,287
28	333.4	Services	5,571	5,583	5,594	5,606	5,617	5,629	5,641	5,652	5,664	5,675	5,687	5,699	5,710	5,641
29	334.4	Meters & Meter Installations	7,385	7,421	7,457	7,493	7,529	7,564	7,600	7,636	7,672	7,708	7,744	(351)	(191)	6,359
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	122	125	127	130	133	136	139	141	144	147	150	153	156	139
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	662	795	941	1,088	1,239	1,394	1,553	1,717	1,890	2,071	2,253	2,442	2,633	1,590
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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		TOTAL	23,328	23,549	23,781	24,015	24,254	24,495	24,742	24,993	25,253	25,521	25,790	17,936	18,338	23,538

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
 Carlton Village
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9
 Page: 2 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	824	826	828	830	833	835	837	839	841	843	845	847	849	837
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	26,675	26,842	27,008	27,175	27,342	27,509	27,675	27,842	28,009	28,175	28,342	28,509	28,676	27,675
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	22,472	22,619	22,765	22,911	23,057	23,203	23,350	23,496	23,642	23,788	23,934	24,081	24,227	23,350
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	6,799	6,854	6,909	6,964	7,019	7,074	7,129	7,184	7,239	7,296	7,353	7,410	7,468	7,131
19	311.3	Pumping Equipment	24,157	24,376	24,595	24,814	25,033	25,251	25,470	25,689	25,908	26,127	26,346	26,564	26,783	25,470
20	320.3	Water Treatment Equipment	0	0	0	0	0	2	3	5	7	8	10	12	13	5
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	26,862	27,081	27,300	27,519	27,738	27,957	28,176	28,395	28,614	28,833	29,052	29,271	29,490	28,176
27	331.4	Transm. & Distribution Mains	48,686	49,259	49,837	50,415	50,992	51,570	52,148	52,726	53,303	53,881	54,459	55,037	55,615	52,148
28	333.4	Services	5,317	5,347	5,376	5,406	5,436	5,465	5,495	5,525	5,554	5,584	5,613	5,643	5,673	5,495
29	334.4	Meters & Meter Installations	(3,972)	(3,912)	(3,853)	(3,794)	(3,735)	(3,675)	(3,611)	(3,546)	(3,481)	(3,417)	(3,352)	(3,288)	(3,223)	(3,604)
30	335.4	Hydrants	231	234	237	241	244	247	251	254	257	261	264	267	271	251
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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		TOTAL	158,053	159,526	161,003	162,481	163,959	165,438	166,923	168,408	169,893	171,380	172,866	174,353	175,840	166,933
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Carlton Village

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	824	826	828	830	833	835	837	839	841	843	845	847	849	837
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	26,675	26,842	27,008	27,175	27,341	27,508	27,674	27,841	28,007	28,174	28,340	28,507	28,673	27,674
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	22,472	22,619	22,765	22,911	23,057	23,203	23,350	23,496	23,642	23,788	23,934	24,081	24,227	23,350
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	6,799	6,854	6,909	6,964	7,019	7,074	7,129	7,184	7,239	7,296	7,353	7,410	7,468	7,131
19	311.3	Pumping Equipment	24,157	24,376	24,595	24,814	25,033	25,251	25,470	25,689	25,908	26,127	26,346	26,564	26,783	25,470
20	320.3	Water Treatment Equipment	0	0	0	0	0	2	3	5	7	8	10	12	13	5
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Dist. Reservoirs & Standpipes	26,862	27,094	27,326	27,558	27,789	28,021	28,253	28,484	28,716	28,948	29,179	29,411	29,643	28,253
27	331.4	Transm. & Distribution Mains	48,686	49,259	49,837	50,415	50,992	51,570	52,148	52,726	53,303	53,881	54,459	55,037	55,615	52,148
28	333.4	Services	5,317	5,347	5,376	5,406	5,436	5,465	5,495	5,525	5,554	5,584	5,613	5,643	5,673	5,495
29	334.4	Meters & Meter Installations	(3,972)	(3,912)	(3,853)	(3,794)	(3,735)	(3,675)	(3,611)	(3,546)	(3,481)	(3,417)	(3,352)	(3,288)	(3,223)	(3,604)
30	335.4	Hydrants	231	234	237	241	244	247	251	254	257	261	264	267	271	251
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	129	132	135	138	141	144	147	150	153	156	159	162	165	147
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	702	844	998	1,154	1,314	1,478	1,647	1,821	2,005	2,196	2,389	2,590	2,793	1,687
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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		TOTAL	158,884	160,514	162,161	163,811	165,464	167,123	168,783	170,467	172,151	173,845	175,540	177,243	178,949	168,842

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

East Lake Harris Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: A-9

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	244	245	245	246	247	248	249	250	251	252	253	254	255	249
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,757	1,767	1,778	1,789	1,800	1,811	1,822	1,832	1,843	1,854	1,865	1,876	1,887	1,822
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	5,847	5,895	5,943	5,991	6,039	6,087	6,135	6,183	6,232	6,280	6,328	6,376	6,424	6,135
13	310.2	Power Generation Equipment	80,093	80,617	81,140	81,663	82,187	82,710	83,233	83,756	84,280	84,803	85,326	85,849	86,373	83,233
14	311.2	Pumping Equipment	3,743	3,841	3,938	4,036	4,134	4,232	4,330	4,430	4,530	4,630	4,730	4,830	4,930	4,333
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	5,566	5,608	5,650	5,691	5,733	5,775	5,816	5,858	5,900	5,941	5,983	6,025	6,066	5,816
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	813	829	844	859	874	890	905	920	936	951	966	981	997	905
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	(5,101)	(5,019)	(4,938)	(4,857)	(4,776)	(4,695)	(4,614)	(4,532)	(4,451)	(4,370)	(4,289)	(4,208)	(4,127)	(4,614)
27	331.4	Transm. & Distribution Mains	57,998	58,387	58,776	59,165	59,554	59,943	60,332	60,721	61,110	61,499	61,888	62,277	62,666	60,332
28	333.4	Services	22,082	22,258	22,434	22,609	22,785	22,961	23,137	23,313	23,489	23,665	23,841	24,017	24,192	23,137
29	334.4	Meters & Meter Installations	7,179	7,161	7,196	7,230	7,265	7,299	7,334	7,368	7,403	7,438	7,472	7,507	7,541	7,338
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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		TOTAL	180,221	181,587	183,006	184,424	185,843	187,261	188,680	190,100	191,521	192,942	194,363	195,784	197,204	188,687
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

East Lake Harris Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: A-9

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	244	245	245	246	247	248	249	250	251	252	253	254	255	249
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,757	1,767	1,778	1,789	1,800	1,811	1,822	1,832	1,843	1,854	1,865	1,876	1,887	1,822
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	5,847	5,895	5,943	5,991	6,039	6,088	6,136	6,184	6,232	6,280	6,328	6,376	6,425	6,136
13	310.2	Power Generation Equipment	80,093	80,617	81,140	81,663	82,187	82,710	83,233	83,756	84,280	84,803	85,326	85,849	86,373	83,233
14	311.2	Pumping Equipment	3,743	3,841	3,938	4,036	4,134	4,232	4,330	4,430	4,530	4,630	4,730	4,830	4,930	4,333
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	5,566	5,608	5,650	5,691	5,733	5,775	5,816	5,858	5,900	5,941	5,983	6,025	6,066	5,816
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	813	829	844	859	874	890	905	920	936	951	966	981	997	905
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	(5,101)	(5,015)	(4,929)	(4,843)	(4,757)	(4,671)	(4,585)	(4,499)	(4,414)	(4,328)	(4,242)	(4,156)	(4,070)	(4,585)
27	331.4	Transm. & Distribution Mains	57,998	58,387	58,776	59,165	59,554	59,943	60,332	60,721	61,110	61,499	61,888	62,277	62,666	60,332
28	333.4	Services	22,082	22,258	22,434	22,609	22,785	22,961	23,137	23,313	23,489	23,665	23,841	24,017	24,192	23,137
29	334.4	Meters & Meter Installations	7,179	7,161	7,196	7,230	7,265	7,299	7,334	7,368	7,403	7,438	7,472	7,507	7,541	7,338
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	93	95	98	100	102	104	106	108	111	113	115	117	119	106
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	507	609	721	833	949	1,068	1,190	1,315	1,448	1,587	1,726	1,871	2,017	1,219
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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		TOTAL	180,822	182,297	183,833	185,372	186,913	188,457	190,005	191,557	193,118	194,684	196,251	197,824	199,398	190,041

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Fern Terrace

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: A-9

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	351	353	354	356	358	359	361	362	364	365	367	368	370	361
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,343	1,350	1,357	1,364	1,371	1,378	1,385	1,392	1,399	1,406	1,413	1,420	1,427	1,385
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	(6,675)	(6,570)	(6,466)	(6,361)	(6,257)	(6,152)	(6,047)	(5,943)	(5,838)	(5,734)	(5,629)	(5,525)	(5,420)	(6,047)
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	5,683	2,446	2,469	2,492	2,516	2,539	2,562	2,585	2,608	2,632	2,655	2,678	2,701	2,813
19	311.3	Pumping Equipment	3,974	4,031	4,087	4,144	4,200	4,257	4,313	4,370	4,426	4,483	4,539	4,596	4,652	4,313
20	320.3	Water Treatment Equipment	594	598	602	606	610	618	626	633	641	649	656	664	672	628
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Dist. Reservoirs & Standpipes	14,834	14,936	15,038	15,141	15,243	15,345	15,447	15,549	15,651	15,753	15,855	15,957	16,060	15,447
27	331.4	Transm. & Distribution Mains	6,030	6,048	6,066	6,084	6,102	6,119	6,137	6,155	6,173	6,191	6,209	6,227	6,245	5,884
28	333.4	Services	1,379	1,383	1,387	1,391	1,395	1,399	1,405	1,411	1,416	1,422	1,428	1,434	1,440	1,407
29	334.4	Meters & Meter Installations	1,386	1,282	1,306	1,331	1,356	1,381	1,406	1,431	1,456	1,481	1,506	1,530	1,555	1,416
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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		TOTAL	28,900	25,856	26,202	26,547	26,893	27,242	27,121	27,473	27,825	28,178	28,530	28,882	29,234	27,606
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Fern Terrace

Docket No. 080121-W5

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: A-9

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	351	353	354	356	358	359	361	362	364	365	367	368	370	361
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,343	1,350	1,357	1,364	1,371	1,378	1,385	1,392	1,399	1,406	1,413	1,420	1,427	1,385
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	(6,675)	(6,570)	(6,466)	(6,361)	(6,257)	(6,152)	(6,047)	(5,943)	(5,838)	(5,734)	(5,629)	(5,525)	(5,420)	(6,047)
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	5,683	2,446	2,469	2,492	2,516	2,539	2,562	2,585	2,608	2,632	2,655	2,678	2,701	2,813
19	311.3	Pumping Equipment	3,974	4,031	4,087	4,144	4,200	4,257	4,313	4,370	4,426	4,483	4,539	4,596	4,652	4,313
20	320.3	Water Treatment Equipment	594	597	601	605	609	614	619	625	630	636	641	646	652	621
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	14,834	14,942	15,050	15,158	15,266	15,374	15,483	15,591	15,699	15,807	15,915	16,023	16,131	15,483
27	331.4	Transm. & Distribution Mains	6,030	6,048	6,066	6,084	6,102	6,119	6,137	6,155	6,173	6,191	6,209	6,227	6,245	5,884
28	333.4	Services	1,379	1,383	1,387	1,391	1,395	1,399	1,405	1,411	1,416	1,422	1,428	1,434	1,440	1,407
29	334.4	Meters & Meter Installations	1,386	1,282	1,306	1,331	1,356	1,381	1,406	1,431	1,456	1,481	1,506	1,530	1,555	1,416
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	66	67	69	70	72	73	75	77	78	80	81	83	84	75
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	358	430	509	589	670	754	841	929	1,023	1,120	1,219	1,321	1,425	861
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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		TOTAL	29,324	26,359	26,791	27,223	27,658	28,096	28,066	28,512	28,963	29,418	29,874	30,334	30,794	28,570

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Grand Terrace

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: A-9

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	199	200	201	202	203	204	205	206	207	208	209	210	211	205
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,716	1,725	1,733	1,741	1,750	1,758	1,767	1,775	1,783	1,792	1,800	1,808	1,817	1,767
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	(5,411)	(9,387)	(9,363)	(9,340)	(9,316)	(9,293)	(9,269)	(9,246)	(9,222)	(9,199)	(9,175)	(9,152)	(9,128)	(8,962)
19	311.3	Pumping Equipment	1,626	1,686	1,747	1,807	1,868	1,928	1,989	2,049	2,110	2,170	2,230	2,291	2,351	1,989
20	320.3	Water Treatment Equipment	4,273	4,313	4,354	4,395	120	126	132	138	143	149	155	161	167	1,433
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Dist. Reservoirs & Standpipes	7,542	7,731	7,920	8,108	5,062	5,182	5,303	5,423	5,544	5,664	5,785	5,905	6,025	6,246
27	331.4	Transm. & Distribution Mains	18	19	19	23	7,550	7,631	7,713	7,794	7,875	7,956	8,038	8,119	8,200	5,458
28	333.4	Services	1,762	1,775	1,788	1,801	1,814	1,827	1,840	1,853	1,866	1,879	1,892	1,905	1,918	1,840
29	334.4	Meters & Meter Installations	2,743	2,764	2,785	2,806	2,828	2,849	2,870	2,892	2,913	2,934	2,955	2,977	2,998	2,870
30	335.4	Hydrants	909	914	919	924	929	934	939	944	949	954	959	964	969	939
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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		TOTAL	15,376	11,739	12,102	12,468	12,806	13,146	13,487	13,827	14,167	14,507	14,847	15,187	15,527	13,784
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Grand Terrace

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	199	200	201	202	203	204	205	206	207	208	209	210	211	205
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,716	1,725	1,733	1,741	1,750	1,758	1,767	1,775	1,783	1,792	1,800	1,808	1,817	1,767
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	(5,411)	(9,387)	(9,383)	(9,340)	(9,316)	(9,293)	(9,269)	(9,246)	(9,222)	(9,199)	(9,175)	(9,152)	(9,128)	(8,962)
19	311.3	Pumping Equipment	1,626	1,686	1,747	1,807	1,868	1,928	1,989	2,049	2,110	2,170	2,230	2,291	2,351	1,989
20	320.3	Water Treatment Equipment	4,273	4,311	4,349	4,388	111	115	118	122	125	129	132	136	140	1,419
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	7,542	7,742	7,942	8,141	5,102	5,229	5,357	5,484	5,612	5,739	5,867	5,994	6,122	6,298
27	331.4	Transm. & Distribution Mains	18	19	19	23	7,550	7,631	7,713	7,794	7,875	7,956	8,038	8,119	8,200	5,458
28	333.4	Services	1,762	1,775	1,788	1,801	1,814	1,827	1,840	1,853	1,866	1,879	1,892	1,905	1,918	1,840
29	334.4	Meters & Meter Installations	2,743	2,764	2,785	2,806	2,828	2,849	2,870	2,892	2,913	2,934	2,955	2,977	2,998	2,870
30	335.4	Hydrants	909	914	919	924	929	934	939	944	949	954	959	964	969	939
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	58	59	61	62	63	65	66	67	69	70	71	73	74	66
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	315	379	448	518	590	664	740	817	900	986	1,073	1,163	1,254	757
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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		TOTAL	15,750	12,186	12,628	13,074	13,490	13,910	14,333	14,757	15,186	15,618	16,051	16,487	16,925	14,646

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Haines Creek

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: A-9

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	25	25	25	25	25	25	25	25	25	25	25	25	25	25
3	302.1	Franchises	263	265	267	268	270	272	274	276	277	279	281	283	284	274
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,902	1,902	1,902	1,902	1,902	1,902	1,902	1,902	1,902	1,902	1,902	1,902	1,902	1,902
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	583	585	587	590	592	(157)	(105)	(53)	(1)	51	103	155	206	241
13	310.2	Power Generation Equipment	1,962	2,026	2,089	2,152	2,216	2,279	2,342	2,405	2,469	2,532	2,595	2,659	2,722	2,342
14	311.2	Pumping Equipment	2,842	2,869	2,895	2,922	2,948	2,974	3,001	3,027	3,054	3,080	3,106	3,133	3,159	3,001
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	252	263	274	285	296	307	319	330	341	352	363	374	385	319
19	311.3	Pumping Equipment	54	57	59	62	64	67	69	72	74	77	79	82	84	69
20	320.3	Water Treatment Equipment	639	643	647	651	655	661	667	674	680	686	692	698	705	669
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	1,822	1,829	1,837	1,844	1,852	1,859	1,866	1,874	1,881	1,889	1,896	1,903	1,911	1,866
27	331.4	Transm. & Distribution Mains	20,962	20,985	21,051	18,282	18,342	18,402	18,462	18,521	18,581	18,641	18,701	18,760	18,820	19,116
28	333.4	Services	82	84	86	87	89	90	92	93	95	96	98	99	101	92
29	334.4	Meters & Meter Installations	7,545	7,233	7,277	7,321	7,365	7,409	7,453	7,498	7,542	7,586	7,630	7,674	7,718	7,481
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	2	3	5	7	9	10	12	14	15	17	19	21	10
36	340.5	Office Furniture & Equipment	76	77	77	78	79	80	80	81	82	82	83	84	85	80
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	250	252	254	256	257	259	261	263	265	266	268	270	272	261
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	39,261	39,096	39,330	36,730	36,958	36,438	36,719	36,999	37,279	37,559	37,840	38,120	38,400	37,748
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Haines Creek

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	25	25	25	25	25	25	25	25	25	25	26	26	26	25
3	302.1	Franchises	263	265	267	268	270	272	274	276	277	279	281	283	284	274
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,902	1,907	1,913	1,918	1,923	1,928	1,934	1,939	1,944	1,950	1,955	1,960	1,965	1,934
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	583	585	587	589	591	(162)	(114)	(67)	(20)	28	75	123	170	228
13	310.2	Power Generation Equipment	1,962	2,026	2,089	2,152	2,216	2,279	2,342	2,405	2,469	2,532	2,595	2,659	2,722	2,342
14	311.2	Pumping Equipment	2,842	2,865	2,887	2,910	2,932	2,955	2,977	3,000	3,022	3,044	3,067	3,089	3,112	2,977
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	252	261	271	281	291	300	310	320	330	339	349	359	369	310
19	311.3	Pumping Equipment	54	56	59	61	63	65	67	69	71	73	75	77	80	67
20	320.3	Water Treatment Equipment	639	642	645	648	651	656	661	666	670	675	680	685	690	662
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	1,822	1,829	1,837	1,844	1,852	1,859	1,866	1,874	1,881	1,889	1,896	1,903	1,911	1,866
27	331.4	Transm. & Distribution Mains	20,962	20,978	21,036	18,260	18,313	18,366	18,419	18,472	18,524	18,577	18,630	18,683	18,736	19,074
28	333.4	Services	82	84	85	86	88	89	90	92	93	95	96	97	99	90
29	334.4	Meters & Meter Installations	7,545	7,226	7,264	7,301	7,339	7,376	7,414	7,451	7,489	7,526	7,564	7,602	7,639	7,441
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	59	61	64	66	69	71	74	76	79	81	84	87	89	74
36	340.5	Office Furniture & Equipment	76	77	77	78	79	80	80	81	82	82	83	84	85	80
37	340.51	Computer Equipment	318	382	452	523	595	670	746	825	908	995	1,082	1,173	1,265	764
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	250	252	254	256	257	259	261	263	265	266	268	270	272	261
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	39,637	39,521	39,811	37,266	37,553	37,089	37,426	37,766	38,111	38,458	38,807	39,159	39,512	38,471

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

48 Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: A-9

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	29,184	29,319	29,454	29,589	29,724	29,858	29,993	30,128	30,263	30,398	30,532	30,667	30,802	29,993
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	(240)	(238)	(235)	(233)	(230)	(224)	(218)	(212)	(206)	(200)	(194)	(187)	(181)	(215)
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	972	1,041	1,110	1,179	1,247	1,316	1,398	1,480	1,561	1,643	1,725	1,807	10,668	2,088
28	333.4	Services	(61)	(61)	(61)	(61)	(61)	(61)	(50)	(40)	(29)	(18)	(7)	4	14	(38)
29	334.4	Meters & Meter Installations	1,944	1,966	1,988	2,011	2,033	2,055	2,077	2,100	2,122	2,144	2,166	2,189	2,211	2,077
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	231	236	240	244	249	253	257	261	266	270	274	279	283	257
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	58,780	59,797	60,813	61,829	62,846	63,862	64,879	65,895	66,911	67,928	68,944	69,961	70,977	64,879
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	1,867	1,881	1,894	1,908	1,921	1,935	1,948	1,961	1,975	1,988	2,002	2,015	2,029	1,948
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	92,679	93,941	95,203	96,466	97,728	98,994	100,284	101,574	102,864	104,153	105,443	106,733	116,802	100,989
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-9

48 Estates

Page: 3 of 3

Docket No. 080121-WS

Preparer: R Griffin/J Guastella

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	29,184	29,302	29,420	29,538	29,656	29,774	29,892	30,010	30,128	30,246	30,364	30,482	30,600	29,892
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	(240)	(239)	(238)	(237)	(236)	(233)	(230)	(227)	(225)	(222)	(219)	(216)	(213)	(229)
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	9,749	9,812	9,875	9,937	10,000	10,062	10,136	10,210	10,285	10,359	10,433	10,507	10,581	10,150
28	333.4	Services	(61)	(61)	(61)	(61)	(61)	(61)	(52)	(42)	(33)	(23)	(14)	(5)	5	(41)
29	334.4	Meters & Meter Installations	1,944	1,963	1,982	2,001	2,020	2,038	2,057	2,076	2,095	2,114	2,133	2,152	2,171	2,057
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	231	235	238	242	245	249	252	255	259	262	266	269	273	252
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	45	46	47	48	49	50	51	52	53	54	55	56	57	51
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	244	293	346	400	456	513	572	632	696	762	829	898	969	585
38	341.5	Transportation Equipment	58,780	59,797	60,813	61,829	62,846	63,862	64,879	65,895	66,911	67,928	68,944	69,961	70,977	64,879
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	1,867	1,881	1,894	1,908	1,921	1,935	1,948	1,961	1,975	1,988	2,002	2,015	2,029	1,948
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	101,744	103,028	104,316	105,605	106,896	108,189	109,506	110,823	112,145	113,469	114,793	116,120	117,448	109,545

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-9

Summit Chase

Page: 2 of 3

Docket No. 080121-WS

Preparer: R Griffin/J Guastella

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	1,594	1,621	1,648	1,675	1,702	1,730	1,757	1,784	1,811	1,838	1,866	1,893	1,920	1,757
3	302.1	Franchises	49	50	50	51	51	52	52	53	53	54	54	55	55	52
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	68	136	203	271	339	407	475	543	610	678	746	814	407
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	25,715	25,840	25,964	9,500	9,579	9,658	9,737	9,816	9,894	9,973	10,052	10,131	10,210	13,544
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	10,173	10,239	10,305	10,372	10,438	10,504	10,570	10,636	10,702	10,768	10,834	10,900	10,966	10,570
14	311.2	Pumping Equipment	3,263	3,368	3,473	3,579	3,684	3,789	3,894	4,000	4,105	4,210	4,315	4,421	4,526	3,894
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	29,233	25,822	26,099	192	198	204	211	217	223	230	236	242	12,861	7,367
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	(165)	(156)	(148)	(139)	(130)	(118)	(106)	(94)	(81)	(69)	(57)	(44)	(32)	(103)
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	40	80	119	159	199	239	278	318	110
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	8,284	8,382	8,480	8,579	8,677	8,775	8,873	8,971	9,069	9,167	9,266	9,364	9,462	8,873
27	331.4	Transm. & Distribution Mains	26,197	25,666	25,787	25,908	26,029	26,150	26,271	25,460	25,583	25,706	25,829	25,952	26,075	25,893
28	333.4	Services	2,842	2,855	2,868	2,882	2,895	2,908	2,921	2,935	2,948	2,961	2,974	2,988	3,001	2,921
29	334.4	Meters & Meter Installations	8,994	8,643	8,688	8,733	8,777	8,822	8,867	8,248	8,295	8,341	8,388	8,435	8,482	8,593
30	335.4	Hydrants	3,330	3,345	3,359	3,374	3,389	3,404	3,419	3,434	3,449	3,464	3,479	3,494	3,509	3,419
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	179	181	184	187	190	193	195	198	201	204	206	209	212	195
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	971	977	984	990	997	1,004	1,010	1,017	1,023	1,030	1,037	1,043	1,050	1,010
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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	1,483	1,540	1,596	1,653	1,710	1,767	1,824	1,881	1,938	1,995	2,052	2,109	2,166	1,824
45	348.5	Other Tangible Plant	13,417	13,553	13,688	13,823	13,958	14,093	14,228	14,362	14,497	14,632	14,767	14,902	15,037	14,227
46		TOTAL	135,558	131,993	133,163	91,561	92,415	93,313	94,210	93,512	94,413	95,314	96,216	97,117	110,430	104,555
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account.

Test Year Average balance

Summit Chase

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	1,594	1,611	1,628	1,645	1,662	1,679	1,696	1,713	1,730	1,747	1,764	1,781	1,798	1,696
3	302.1	Franchises	49	50	50	51	51	52	52	53	53	54	54	55	55	52
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	88	136	203	271	339	407	475	543	610	678	746	814	407
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	25,715	25,811	25,907	9,415	9,465	9,515	9,566	9,616	9,666	9,717	9,767	9,817	9,867	13,373
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	10,173	10,239	10,305	10,372	10,438	10,504	10,570	10,636	10,702	10,768	10,834	10,900	10,966	10,570
14	311.2	Pumping Equipment	3,263	3,368	3,473	3,579	3,684	3,789	3,894	4,000	4,105	4,210	4,315	4,421	4,526	3,894
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	41,742	38,060	38,065	12,158	12,163	12,169	12,174	12,180	12,185	12,191	12,197	12,202	12,208	18,438
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	(165)	(161)	(157)	(153)	(149)	(144)	(138)	(132)	(127)	(121)	(116)	(110)	(104)	(137)
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	44	88	133	177	221	265	309	353	122
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Dist. Reservoirs & Standpipes	8,284	8,382	8,480	8,579	8,677	8,775	8,873	8,971	9,069	9,167	9,266	9,364	9,462	8,873
27	331.4	Transm. & Distribution Mains	26,197	25,652	25,759	25,866	25,973	26,080	26,187	25,362	25,471	25,579	25,688	25,797	25,905	25,809
28	333.4	Services	2,842	2,853	2,865	2,877	2,888	2,900	2,911	2,923	2,935	2,946	2,958	2,969	2,981	2,911
29	334.4	Meters & Meter Installations	8,994	8,636	8,674	8,712	8,750	8,789	8,827	8,200	8,240	8,280	8,320	8,360	8,399	8,552
30	335.4	Hydrants	3,330	3,343	3,356	3,369	3,383	3,396	3,409	3,423	3,436	3,449	3,462	3,476	3,489	3,409
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	179	181	183	185	188	190	192	194	196	199	201	203	205	192
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	116	120	123	127	130	134	138	141	145	149	152	156	160	138
36	340.5	Office Furniture & Equipment	971	977	984	990	997	1,004	1,011	1,017	1,023	1,030	1,037	1,043	1,050	1,010
37	340.51	Computer Equipment	630	757	896	1,036	1,180	1,327	1,479	1,635	1,800	1,972	2,145	2,325	2,508	1,515
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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	1,483	1,540	1,596	1,653	1,710	1,767	1,824	1,881	1,938	1,995	2,052	2,109	2,166	1,824
45	348.5	Other Tangible Plant	13,417	13,417	13,416	13,415	13,415	13,414	13,414	13,413	13,412	13,412	13,411	13,410	13,410	13,414
46		TOTAL	148,813	144,903	145,741	104,078	104,875	105,722	106,573	105,832	106,700	107,574	108,450	109,332	110,217	116,062

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
Valencia Terrace
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission
 Schedule: A-9
 Page: 2 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	14,109	14,221	14,334	14,446	14,558	14,671	14,783	14,896	15,008	15,120	15,233	15,345	15,457	14,783
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	18,578	18,795	19,012	19,229	19,446	19,663	19,880	20,098	20,315	20,532	20,749	20,966	21,183	19,880
14	311.2	Pumping Equipment	671	721	771	820	870	920	970	1,020	1,069	1,119	1,169	1,219	1,268	970
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	3,071	(3,702)	(3,655)	(3,609)	(3,562)	(3,516)	(3,469)	(3,422)	(3,376)	(3,329)	(3,283)	(3,236)	(3,189)	(2,944)
19	311.3	Pumping Equipment	(99)	(51)	(3)	45	93	141	189	237	285	333	381	429	477	189
20	320.3	Water Treatment Equipment	(23,312)	(23,301)	(23,291)	(23,280)	(23,270)	(23,259)	(23,249)	(23,238)	(23,228)	(23,217)	(23,207)	(23,196)	(23,186)	(23,249)
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	7,862	8,016	8,171	8,325	(11,767)	(11,658)	(11,550)	(11,441)	(11,333)	(11,224)	(11,116)	(11,007)	(10,899)	(5,355)
27	331.4	Transm. & Distribution Mains	51,864	51,201	51,332	51,462	51,592	51,722	51,852	51,983	52,113	52,243	52,373	52,503	52,634	51,913
28	333.4	Services	616	620	624	629	633	637	641	645	649	653	657	661	665	641
29	334.4	Meters & Meter Installations	(35,561)	(36,071)	(36,001)	(35,932)	(35,862)	(35,792)	(35,723)	(35,653)	(35,584)	(35,514)	(35,444)	(35,375)	(35,305)	(35,678)
30	335.4	Hydrants	274	(759)	(754)	(749)	(744)	(739)	(734)	(729)	(724)	(719)	(715)	(710)	(705)	(654)
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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		TOTAL	38,073	29,691	30,538	31,385	11,987	12,789	13,591	14,392	15,194	15,996	16,798	17,599	18,401	20,495
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

UTILITY NAME: AQUA UTILITES FLORIDA, INC.
 SYSTEM NAME / COUNTY: SILVER LAKE OAKS / PUTNAM

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ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-9 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
301	Organization	\$ 0	\$	\$	\$ 0	\$ 22	22		22	0
302	Franchises	0			0	373	373		373	0
304	Structures and Improvements	980			980	(113)	(83)	30	(113)	(0)
305	Collecting and Impounding Reservoirs	0			0	0	0		0	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	2,701	2,701		2,701	(0)
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	87	87		87	(0)
310	Power Generation Equipment	0			0	0	0		0	0
311	Pumping Equipment	944			944	(95)	(95)		(95)	0
320	Water Treatment Equipment	0			0	0	0		0	0
330	Distribution Reservoirs and Standpipes	0			0	28,794	28,794		28,794	(0)
331	Transmission and Distribution Mains	0			0	1,629	1,629		1,629	(0)
333	Services	0			0	1,562	1,562		1,562	(0)
334	Meters and Meter Installations	0			0	(57)	(57)		(57)	(0)
335	Hydrants	0			0	0	0		0	0
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	0	0		0	0
340	Office Furniture and Equipment	0			0	0	502	502	0	0
341	Transportation Equipment	0			0	0	0		0	0
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	0	0		0	0
344	Laboratory Equipment	0			0	0	0		0	0
345	Power Operated Equipment	0			0	0	0		0	0
346	Communication Equipment	0			0	0	0		0	0
347	Miscellaneous Equipment	0			0	0	0		0	0
348	Other Tangible Plant	0			0	0	0		0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 1,924	\$ 0	\$ 0	\$ 1,924	\$ 34,903	35,435	531	34,904	(1)

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

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SYSTEM NAME / COUNTY : CHULUOTA / SEMINOLE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

					Reconcile MFR to Annual Report					
ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES	BALANCE AT END OF YEAR	MFR A-9 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	Difference
(a)	(b)	(g)	(h)	(i)	(j)	(c+f-j)				
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0	0		0	0
302	Franchises	0			0	768	768		768	(0)
304	Structures and Improvements	5,995			5,995	86,809	87,766	957	86,809	(0)
305	Collecting and Impounding Reservoirs	0			0	0	0		0	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	41,588	41,588		41,588	(0)
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	28,623	28,623		28,623	0
310	Power Generation Equipment	0			0	36,307	36,307		36,307	0
311	Pumping Equipment	7,495			7,495	67,855	67,855		67,855	(0)
320	Water Treatment Equipment	0			0	8,041	8,041		8,041	0
330	Distribution Reservoirs and Standpipes	0			0	199,262	199,261		199,261	1
331	Transmission and Distribution Mains	130,860			130,860	221,317	221,317		221,317	(0)
333	Services	0			0	101,209	101,209		101,209	0
334	Meters and Meter Installations	2,732			2,732	(15,754)	(15,754)		(15,754)	0
335	Hydrants	1,266			1,266	14,841	14,842		14,842	(1)
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	110	110		110	(0)
340	Office Furniture and Equipment	0			0	2,212	18,398	16,186	2,212	(0)
341	Transportation Equipment	0			0	9,742	9,742		9,742	0
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	24,733	24,733		24,733	(0)
344	Laboratory Equipment	0			0	15,320	15,320		15,320	(0)
345	Power Operated Equipment	0			0	5,802	5,802		5,802	0
346	Communication Equipment	0			0	9,518	9,518		9,518	0
347	Miscellaneous Equipment	0			0	2,872	2,872		2,872	(0)
348	Other Tangible Plant	0			0	232	232		232	(0)
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 148,348	\$ 0	\$ 0	\$ 148,348	\$ 861,407	878,549	17,142	861,407	0

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

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SYSTEM NAME / COUNTY: ARREDONDO ESTATES/FARMS / ALACHUA

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-9 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0	0		0	0
302	Franchises	0			0	0	0		0	0
304	Structures and Improvements	1,951			1,951	9,249	9,669	407	9,262	(13)
305	Collecting and Impounding Reservoirs	0			0	0	0		0	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	9,839	9,875		9,875	(36)
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	5,870	5,877		5,877	(7)
310	Power Generation Equipment	0			0	23,288	23,262		23,262	26
311	Pumping Equipment	0			0	14,959	14,948		14,948	11
320	Water Treatment Equipment	0			0	26,025	26,057		26,057	(32)
330	Distribution Reservoirs and Standpipes	0			0	32,015	31,989		31,989	26
331	Transmission and Distribution Mains	20,362			20,362	48,540	48,512		48,512	28
333	Services	0			0	17,953	17,945		17,945	8
334	Meters and Meter Installations	55,385			55,385	11,460	11,295		11,295	165
335	Hydrants	0			0	2,000	2,000		2,000	(0)
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	1,054	1,059		1,059	(5)
340	Office Furniture and Equipment	0			0	2,721	9,657	6,885	2,772	(51)
341	Transportation Equipment	0			0	0	0		0	0
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	634	646		646	(12)
344	Laboratory Equipment	0			0	0	0		0	0
345	Power Operated Equipment	0			0	0	0		0	0
346	Communication Equipment	0			0	0	0		0	0
347	Miscellaneous Equipment	0			0	0	0		0	0
348	Other Tangible Plant	0			0	3,208	3,315		3,315	(107)
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 77,698	\$ 0	\$ 0	\$ 77,698	\$ 208,815	216,107	7,292	208,815	(0)

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : OAKWOOD / BREVARD

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ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES	BALANCE AT END OF YEAR	Reconcile MFR to Annual Report			Difference
							(g)	(h)	(i)	
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0	0		0	0
302	Franchises	0			0	247	247		247	0
304	Structures and Improvements	0			0	365	520	156	365	0
305	Collecting and Impounding Reservoirs	0			0	0	0		0	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	0	0		0	0
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	0	0		0	0
310	Power Generation Equipment	0			0	0	0		0	0
311	Pumping Equipment	0			0	0	0		0	0
320	Water Treatment Equipment	0			0	0	0		0	0
330	Distribution Reservoirs and Standpipes	0			0	0	0		0	0
331	Transmission and Distribution Mains	0			0	9,418	9,419		9,419	(1)
333	Services	0			0	5,711	5,710		5,710	1
334	Meters and Meter Installations	8,254			8,254	(191)	(191)		(191)	0
335	Hydrants	0			0	0	0		0	0
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	0	0		0	0
340	Office Furniture and Equipment	0			0	0	2,633	2,633	0	0
341	Transportation Equipment	0			0	0	0		0	0
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	0	0		0	0
344	Laboratory Equipment	0			0	0	0		0	0
345	Power Operated Equipment	0			0	0	0		0	0
346	Communication Equipment	0			0	0	0		0	0
347	Miscellaneous Equipment	0			0	0	0		0	0
348	Other Tangible Plant	0			0	0	0		0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 8,254	\$ 0	\$ 0	\$ 8,254	\$ 15,550	18,338	2,789	15,550	0

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : CARLTON VILLAGE / LAKE

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ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-9 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0			0	0
302	Franchises	0			0	849	849		849	0
304	Structures and Improvements	0			0	7,467	7,633	165	7,468	(1)
305	Collecting and Impounding Reservoirs	0			0	0	0		0	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	28,674	28,673		28,673	1
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	0	0		0	0
310	Power Generation Equipment	0			0	24,227	24,227		24,227	0
311	Pumping Equipment	0			0	26,783	26,783		26,783	(0)
320	Water Treatment Equipment	0			0	13	13		13	(0)
330	Distribution Reservoirs and Standpipes	0			0	29,643	29,643		29,643	0
331	Transmission and Distribution Mains	0			0	55,614	55,615		55,615	(1)
333	Services	0			0	5,673	5,673		5,673	0
334	Meters and Meter Installations	0			0	(3,223)	(3,223)		(3,223)	(0)
335	Hydrants	0			0	271	271		271	0
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	0	0		0	0
340	Office Furniture and Equipment	0			0	0	2,793	2,793	0	0
341	Transportation Equipment	0			0	0	0		0	0
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	0	0		0	0
344	Laboratory Equipment	0			0	0	0		0	0
345	Power Operated Equipment	0			0	0	0		0	0
346	Communication Equipment	0			0	0	0		0	0
347	Miscellaneous Equipment	0			0	0	0		0	0
348	Other Tangible Plant	0			0	0	0		0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 0	\$ 0	\$ 0	\$ 0	\$ 175,991	178,949	2,958	175,991	(0)

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.
 SYSTEM NAME / COUNTY : EAST LAKE HARRIS ESTATES / LAKE

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ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
301	Organization	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0		0	0
302	Franchises	0				255	255		255	0
304	Structures and Improvements	0				6,066	6,185	119	6,066	(0)
305	Collecting and Impounding Reservoirs	0				0	0		0	0
306	Lake, River and Other Intakes	0				0	0		0	0
307	Wells and Springs	0				1,887	1,887		1,887	0
308	Infiltration Galleries and Tunnels	0				0	0		0	0
309	Supply Mains	0				6,425	6,425		6,425	0
310	Power Generation Equipment	0				86,373	86,373		86,373	0
311	Pumping Equipment	0				4,930	4,930		4,930	(0)
320	Water Treatment Equipment	0				997	997		997	0
330	Distribution Reservoirs and Standpipes	0				(4,071)	(4,070)		(4,070)	(1)
331	Transmission and Distribution Mains	0				62,666	62,666		62,666	(0)
333	Services	0				24,192	24,192		24,192	(0)
334	Meters and Meter Installations	52			52	7,541	7,541		7,541	(0)
335	Hydrants	0				0	0		0	0
336	Backflow Prevention Devices	0				0	0		0	0
339	Other Plant Miscellaneous Equipment	0				0	0		0	0
340	Office Furniture and Equipment	0				0	2,017	2,017	0	0
341	Transportation Equipment	0				0	0		0	0
342	Stores Equipment	0				0	0		0	0
343	Tools, Shop and Garage Equipment	0				0	0		0	0
344	Laboratory Equipment	0				0	0		0	0
345	Power Operated Equipment	0				0	0		0	0
346	Communication Equipment	0				0	0		0	0
347	Miscellaneous Equipment	0				0	0		0	0
348	Other Tangible Plant	0				0	0		0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 52	\$ 0	\$ 0	\$ 52	\$ 197,261	199,398	2,137	197,262	(1)

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : FERN TERRACE / LAKE

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ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0	0		0	0
302	Franchises	0			0	370	370		370	0
304	Structures and Improvements	3,261			3,261	2,701	2,786	84	2,701	(0)
305	Collecting and Impounding Reservoirs	0			0	0	0		0	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	1,427	1,427		1,427	0
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	0	0		0	0
310	Power Generation Equipment	0			0	(5,420)	(5,420)		(5,420)	0
311	Pumping Equipment	0			0	4,652	4,652		4,652	(0)
320	Water Treatment Equipment	0			0	652	652		652	0
330	Distribution Reservoirs and Standpipes	0			0	16,132	16,131		16,131	1
331	Transmission and Distribution Mains	473			473	5,777	5,777		5,777	(0)
333	Services	0			0	1,440	1,440		1,440	(0)
334	Meters and Meter Installations	129			129	1,555	1,555		1,555	(0)
335	Hydrants	0			0	0	0		0	0
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	0	0		0	0
340	Office Furniture and Equipment	0			0	0	1,425	1,425	0	0
341	Transportation Equipment	0			0	0	0		0	0
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	0	0		0	0
344	Laboratory Equipment	0			0	0	0		0	0
345	Power Operated Equipment	0			0	0	0		0	0
346	Communication Equipment	0			0	0	0		0	0
347	Miscellaneous Equipment	0			0	0	0		0	0
348	Other Tangible Plant	0			0	0	0		0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 3,863	\$ 0	\$ 0	\$ 3,863	\$ 29,286	30,794	1,509	29,285	1

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

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SYSTEM NAME / COUNTY : GRAND TERRACE / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-9 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0	0		0	0
302	Franchises	0			0	211	211		211	0
304	Structures and Improvements	4,000			4,000	(9,128)	(9,054)	74	(9,128)	0
305	Collecting and Impounding Reservoirs	0			0	0	0		0	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	1,817	1,817		1,817	0
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	0	0		0	0
310	Power Generation Equipment	0			0	0	0		0	0
311	Pumping Equipment	0			0	2,351	2,351		2,351	(0)
320	Water Treatment Equipment	0			0	139	140		140	(1)
330	Distribution Reservoirs and Standpipes	0			0	6,122	6,122		6,122	0
331	Transmission and Distribution Mains	0			0	8,200	8,200		8,200	(0)
333	Services	0			0	1,918	1,918		1,918	0
334	Meters and Meter Installations	0			0	2,998	2,998		2,998	0
335	Hydrants	0			0	969	969		969	(0)
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	0	0		0	0
340	Office Furniture and Equipment	0			0	0	0		0	0
341	Transportation Equipment	0			0	0	1,254	1,254	0	0
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	0	0		0	0
344	Laboratory Equipment	0			0	0	0		0	0
345	Power Operated Equipment	0			0	0	0		0	0
346	Communication Equipment	0			0	0	0		0	0
347	Miscellaneous Equipment	0			0	0	0		0	0
348	Other Tangible Plant	0			0	0	0		0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 4,000	\$ 0	\$ 0	\$ 4,000	\$ 15,597	16,925	1,328	15,597	0

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

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SYSTEM NAME / COUNTY : HAINES CREEK / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-9 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
301	Organization	\$ 0	\$	\$	\$ 0	\$ 26	26		26	0
302	Franchises	0			0	284	284		284	(0)
304	Structures and Improvements	0			0	383	458	75	383	(0)
305	Collecting and Impounding Reservoirs	0			0	0	0		0	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	1,964	1,965		1,965	(1)
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	800			800	170	170		170	0
310	Power Generation Equipment	0			0	2,722	2,722		2,722	0
311	Pumping Equipment	0			0	3,192	3,191		3,191	1
320	Water Treatment Equipment	0			0	690	690		690	0
330	Distribution Reservoirs and Standpipes	0			0	1,911	1,911		1,911	0
331	Transmission and Distribution Mains	2,871			2,871	18,735	18,736		18,736	(1)
333	Services	0			0	99	99		99	0
334	Meters and Meter Installations	357			357	7,639	7,639		7,639	(0)
335	Hydrants	0			0	0	0		0	0
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	0	0		0	0
340	Office Furniture and Equipment	0			0	85	1,350	1,265	85	0
341	Transportation Equipment	0			0	0	0		0	0
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	272	272		272	0
344	Laboratory Equipment	0			0	0	0		0	0
345	Power Operated Equipment	0			0	0	0		0	0
346	Communication Equipment	0			0	0	0		0	0
347	Miscellaneous Equipment	0			0	0	0		0	0
348	Other Tangible Plant	0			0	0	0		0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 4,028	\$ 0	\$ 0	\$ 4,028	\$ 38,172	39,512	1,340	38,172	0

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

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SYSTEM NAME / COUNTY : 48 ESTATES / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-9 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0				0
302	Franchises	0			0	0				0
304	Structures and Improvements	0			0	30,599	30,658	57	30,600	(1)
305	Collecting and Impounding Reservoirs	0			0	0	0		0	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	0	0		0	0
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	0	0		0	0
310	Power Generation Equipment	0			0	0	0		0	0
311	Pumping Equipment	0			0	0	0		0	0
320	Water Treatment Equipment	0			0	(213)	(213)		(213)	0
330	Distribution Reservoirs and Standpipes	0			0	0	0		0	0
331	Transmission and Distribution Mains	0			0	10,581	10,581		10,581	(0)
333	Services	0			0	5	5		5	0
334	Meters and Meter Installations	0			0	2,171	2,171		2,171	0
335	Hydrants	0			0	0	0		0	0
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	273	273		273	0
340	Office Furniture and Equipment	0			0	0	969	969	0	0
341	Transportation Equipment	0			0	70,977	70,977		70,977	0
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	0	0		0	0
344	Laboratory Equipment	0			0	0	0		0	0
345	Power Operated Equipment	0			0	0	0		0	0
346	Communication Equipment	0			0	0	0		0	0
347	Miscellaneous Equipment	0			0	2,029	2,029		2,029	0
348	Other Tangible Plant	0			0	0	0		0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 0	\$ 0	\$ 0	\$ 0	\$ 116,422	117,448	1,026	116,422	(0)

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

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SYSTEM NAME / COUNTY : SUMMIT CHASE / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-9 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
301	Organization	\$ 0	\$	\$	\$ 0	\$ 1,798	1,798		1,798	0
302	Franchises	0			0	55	55		55	(0)
304	Structures and Improvements	3,688			3,688	13,032	13,181	148	13,033	(1)
305	Collecting and Impounding Reservoirs	0			0	0	0		0	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	16,543			16,543	9,868	9,867		9,867	1
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	0	0		0	0
310	Power Generation Equipment	0			0	10,966	10,966		10,966	(0)
311	Pumping Equipment	0			0	4,526	4,526		4,526	0
320	Water Treatment Equipment	0			0	(105)	(104)		(104)	(1)
330	Distribution Reservoirs and Standpipes	0			0	9,462	9,462		9,462	0
331	Transmission and Distribution Mains	1,586			1,586	25,906	25,905		25,905	1
333	Services	0			0	2,981	2,981		2,981	0
334	Meters and Meter Installations	1,062			1,062	8,400	8,399		8,399	1
335	Hydrants	0			0	3,489	3,489		3,489	0
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	558	559		559	(1)
340	Office Furniture and Equipment	0			0	1,049	3,557	2,508	1,050	(1)
341	Transportation Equipment	0			0	0	0		0	0
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	0	0		0	0
344	Laboratory Equipment	0			0	0	0		0	0
345	Power Operated Equipment	0			0	0	0		0	0
346	Communication Equipment	0			0	0	0		0	0
347	Miscellaneous Equipment	0			0	2,166	2,166		2,166	0
348	Other Tangible Plant	0			0	13,410	13,410		13,410	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 22,879	\$ 0	\$ 0	\$ 22,879	\$ 107,561	110,217	2,656	107,561	(0)

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

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SYSTEM NAME / COUNTY : VALENCIA TERRACE / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (#)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-9 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0	0		0	0
302	Franchises	0			0	0	0		0	0
304	Structures and Improvements	6,784			6,784	(3,189)	(2,951)	239	(3,189)	0
305	Collecting and Impounding Reservoirs	0			0	0	0		0	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	15,456	15,456		15,456	(0)
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	0	0		0	0
310	Power Generation Equipment	0			0	21,183	21,183		21,183	(0)
311	Pumping Equipment	0			0	1,745	1,745		1,745	0
320	Water Treatment Equipment	0			0	(23,186)	(23,186)		(23,186)	(0)
330	Distribution Reservoirs and Standpipes	20,200			20,200	(10,815)	(10,815)		(10,815)	(0)
331	Transmission and Distribution Mains	792			792	52,634	52,634		52,634	0
333	Services	0			0	665	665		665	(0)
334	Meters and Meter Installations	579			579	(35,305)	(35,305)		(35,305)	0
335	Hydrants	1,038			1,038	(705)	(705)		(705)	(0)
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	0	0		0	0
340	Office Furniture and Equipment	0			0	0	4,035	4,035	0	0
341	Transportation Equipment	0			0	0	0		0	0
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	0	0		0	0
344	Laboratory Equipment	0			0	0	0		0	0
345	Power Operated Equipment	0			0	0	0		0	0
346	Communication Equipment	0			0	0	0		0	0
347	Miscellaneous Equipment	0			0	0	0		0	0
348	Other Tangible Plant	0			0	0	0		0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 29,393	\$	\$ 0	\$ 29,393	\$ 18,483	22,757	4,274	18,484	(1)

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UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

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SYSTEM NAME / COUNTY : MORNINGVIEW / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-9 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0	0		0	0
302	Franchises	0			0	165	165		165	0
304	Structures and Improvements	3,309			3,309	502	635	26	610	(108)
305	Collecting and Impounding Reservoirs	0			0	108	0		0	108
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	1,646	1,646		1,646	0
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	0	0		0	0
310	Power Generation Equipment	0			0	0	0		0	0
311	Pumping Equipment	0			0	5,326	5,326		5,326	(0)
320	Water Treatment Equipment	0			0	621	621		621	0
330	Distribution Reservoirs and Standpipes	0			0	20,761	20,761		20,761	(0)
331	Transmission and Distribution Mains	0			0	4,347	4,347		4,347	0
333	Services	0			0	791	791		791	(0)
334	Meters and Meter Installations	0			0	454	455		455	(1)
335	Hydrants	0			0	0	0		0	0
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	0	0		0	0
340	Office Furniture and Equipment	0			0	0	0		0	0
341	Transportation Equipment	0			0	0	433	433	0	0
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	0	0		0	0
344	Laboratory Equipment	0			0	0	0		0	0
345	Power Operated Equipment	0			0	0	0		0	0
346	Communication Equipment	0			0	0	0		0	0
347	Miscellaneous Equipment	0			0	0	1		1	(1)
348	Other Tangible Plant	0			0	0	0		0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 3,309	\$ 0	\$ 0	\$ 3,309	\$ 34,721	35,180	459	34,722	(1)

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UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

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SYSTEM NAME / COUNTY : PICCIOLA ISLAND / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-9 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl Allocations 12/2007	
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0	0		0	0
302	Franchises	0			0	123	123		123	(0)
304	Structures and Improvements	0			0	(1,115)	(1,014)	101	(1,115)	0
305	Collecting and Impounding Reservoirs	0			0	0	0		0	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	6,075	6,076		6,076	(1)
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	296	296		296	(0)
310	Power Generation Equipment	0			0	17,737	17,737		17,737	(0)
311	Pumping Equipment	0			0	12,459	12,458		12,458	1
320	Water Treatment Equipment	0			0	797	797		797	(0)
330	Distribution Reservoirs and Standpipes	0			0	14,507	14,507		14,507	0
331	Transmission and Distribution Mains	0			0	11,219	11,218		11,218	1
333	Services	0			0	5,986	5,986		5,986	0
334	Meters and Meter Installations	0			0	1,323	1,323		1,323	(0)
335	Hydrants	0			0	0	0		0	0
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	0	0		0	0
340	Office Furniture and Equipment	0			0	0	1,710	1,710	0	0
341	Transportation Equipment	0			0	0	0		0	0
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	0	0		0	0
344	Laboratory Equipment	0			0	0	0		0	0
345	Power Operated Equipment	0			0	0	0		0	0
346	Communication Equipment	0			0	0	0		0	0
347	Miscellaneous Equipment	0			0	1	1		1	0
348	Other Tangible Plant	0			0	0	0		0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 0	\$ 0	\$ 0	\$ 0	\$ 69,408	71,219	1,811	69,408	(0)

W-6(b)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.
 SYSTEM NAME / COUNTY : SILVER LAKE/WESTERN SHORES / LAKE

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ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (#)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (e+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-9 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0	0		0	0
302	Franchises	0			0	2,346	2,345		2,345	1
304	Structures and Improvements	17,292			17,292	23,517	24,603	1,085	23,518	(1)
305	Collecting and Impounding Reservoirs	0			0	0	0		0	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	18,353	18,353		18,353	0
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	65,648	65,648		65,648	(0)
310	Power Generation Equipment	469			469	67,152	67,153		67,153	(1)
311	Pumping Equipment	9,042			9,042	148,256	148,255		148,255	1
320	Water Treatment Equipment	0			0	68,224	68,224		68,224	0
330	Distribution Reservoirs and Standpipes	0			0	14,858	14,858		14,858	0
331	Transmission and Distribution Mains	871			871	341,661	341,661		341,661	(0)
333	Services	0			0	11,362	11,362		11,362	0
334	Meters and Meter Installations	0			0	19,050	19,050		19,050	0
335	Hydrants	0			0	1,673	1,673		1,673	0
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	0	0		0	0
340	Office Furniture and Equipment	0			0	6,390	24,753	18,363	6,390	0
341	Transportation Equipment	0			0	28,248	28,249		28,249	(1)
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	3,965	3,965		3,965	(0)
344	Laboratory Equipment	0			0	0	0		0	0
345	Power Operated Equipment	0			0	0	0		0	0
346	Communication Equipment	0			0	8,859	8,859		8,859	(0)
347	Miscellaneous Equipment	0			0	613	613		613	0
348	Other Tangible Plant	0			0	3,837	3,838		3,838	(1)
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 27,674	\$ 0	\$ 0	\$ 27,674	\$ 834,012	853,460	19,448	834,012	(0)

W-6(b)

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY : SKYCREST / LAKE

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ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-9 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0	0		0	0
302	Franchises	0			0	311	312		312	(1)
304	Structures and Improvements	0			0	422	504	82	422	0
305	Collecting and Impounding Reservoirs	0			0	0	0		0	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	1,000	1,000		1,000	(0)
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	461	461		461	0
310	Power Generation Equipment	0			0	4,359	4,359		4,359	(0)
311	Pumping Equipment	0			0	8,889	8,889		8,889	(0)
320	Water Treatment Equipment	0			0	667	667		667	0
330	Distribution Reservoirs and Standpipes	0			0	(171)	(171)		(171)	(0)
331	Transmission and Distribution Mains	0			0	15,045	15,045		15,045	(0)
333	Services	0			0	2,067	2,067		2,067	(0)
334	Meters and Meter Installations	0			0	3,063	3,063		3,063	0
335	Hydrants	0			0	1,048	1,048		1,048	0
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	0	0		0	0
340	Office Furniture and Equipment	0			0	0	1,391	1,391	0	0
341	Transportation Equipment	0			0	0	0		0	0
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	0	0		0	0
344	Laboratory Equipment	0			0	0	0		0	0
345	Power Operated Equipment	0			0	0	0		0	0
346	Communication Equipment	0			0	0	0		0	0
347	Miscellaneous Equipment	0			0	2	1		1	1
348	Other Tangible Plant	0			0	0	0		0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 0	\$ 0	\$ 0	\$ 0	\$ 37,163	38,636	1,473	37,164	(1)

W-6(b)

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

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SYSTEM NAME / COUNTY : STONE MOUNTAIN / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-9 p.3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0			0	0
302	Franchises	0			0	553	553		553	(0)
304	Structures and Improvements	0			0	1,679	1,685	7	1,679	0
305	Collecting and Impounding Reservoirs	0			0	0	0		0	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	1,445	1,445		1,445	(0)
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	0	0		0	0
310	Power Generation Equipment	0			0	0	0		0	0
311	Pumping Equipment	0			0	1,639	1,639		1,639	0
320	Water Treatment Equipment	0			0	1,010	1,010		1,010	0
330	Distribution Reservoirs and Standpipes	0			0	1,750	1,750		1,750	0
331	Transmission and Distribution Mains	0			0	834	834		834	0
333	Services	0			0	204	204		204	(0)
334	Meters and Meter Installations	0			0	(105)	(105)		(105)	(0)
335	Hydrants	0			0	0	0		0	0
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	0	0		0	0
340	Office Furniture and Equipment	0			0	0	114	114	0	0
341	Transportation Equipment	0			0	0	0		0	0
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	0	0		0	0
344	Laboratory Equipment	0			0	0	0		0	0
345	Power Operated Equipment	0			0	0	0		0	0
346	Communication Equipment	0			0	0	0		0	0
347	Miscellaneous Equipment	0			0	1	1		1	0
348	Other Tangible Plant	0			0	0	0		0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,010	9,130	121	9,010	0

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

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SYSTEM NAME / COUNTY : PINEY WOODS / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-9 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0	0		0	0
302	Franchises	0			0	804	804		804	(0)
304	Structures and Improvements	0			0	8,062	8,182	121	8,062	0
305	Collecting and Impounding Reservoirs	0			0	0	0		0	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	1,922	1,922		1,922	(0)
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	0	0		0	0
310	Power Generation Equipment	0			0	22,498	22,499		22,499	(1)
311	Pumping Equipment	0			0	16,906	16,906		16,906	0
320	Water Treatment Equipment	0			0	227	226		226	1
330	Distribution Reservoirs and Standpipes	0			0	80,886	80,887		80,887	(1)
331	Transmission and Distribution Mains	0			0	26,569	26,569		26,569	(0)
333	Services	0			0	3,359	3,359		3,359	(0)
334	Meters and Meter Installations	0			0	3,975	3,975		3,975	(0)
335	Hydrants	0			0	0	0		0	0
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	0	0		0	0
340	Office Furniture and Equipment	0			0	0	2,040	2,040	0	0
341	Transportation Equipment	0			0	0	0		0	0
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	0	0		0	0
344	Laboratory Equipment	0			0	0	0		0	0
345	Power Operated Equipment	0			0	0	0		0	0
346	Communication Equipment	0			0	4	4		4	0
347	Miscellaneous Equipment	0			0	1	1		1	0
348	Other Tangible Plant	0			0	0	0		0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 0	\$ 0	\$ 0	\$ 0	\$ 165,213	167,375	2,161	165,214	(1)

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UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

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SYSTEM NAME / COUNTY : QUAIL RIDGE / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-9 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
301	Organization	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0		0	0
302	Franchises	0			0	0	0		0	0
304	Structures and Improvements	0			0	518	583	65	518	0
305	Collecting and Impounding Reservoirs	0			0	0	0		0	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	8,602	8,602		8,602	0
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	0	0		0	0
310	Power Generation Equipment	0			0	0	0		0	0
311	Pumping Equipment	0			0	11,172	11,172		11,172	0
320	Water Treatment Equipment	0			0	(2,700)	(2,700)		(2,700)	0
330	Distribution Reservoirs and Standpipes	0			0	15,439	15,440		15,440	(1)
331	Transmission and Distribution Mains	0			0	10,627	10,627		10,627	0
333	Services	0			0	1,829	1,830		1,830	(1)
334	Meters and Meter Installations	0			0	691	691		691	(0)
335	Hydrants	0			0	1,171	1,171		1,171	0
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	738	738		738	0
340	Office Furniture and Equipment	0			0	0	1,094	1,094	0	0
341	Transportation Equipment	0			0	0	0		0	0
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	0	0		0	0
344	Laboratory Equipment	0			0	0	0		0	0
345	Power Operated Equipment	0			0	0	0		0	0
346	Communication Equipment	0			0	0	0		0	0
347	Miscellaneous Equipment	0			0	1	1		1	0
348	Other Tangible Plant	0			0	0	0		0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 0	\$ 0	\$ 0	\$ 0	\$ 48,088	49,247	1,159	48,088	0

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.
 SYSTEM NAME / COUNTY : PALMS MOBILE HOME PARK / LAKE

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ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

					Reconcile MFR to Annual Report					
ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES	BALANCE AT END OF YEAR	MFR	Subtract	MFR excl.	Difference
							A-9 p3 of 3	Admin FL Allocations	Allocations	
(a)	(b)	(g)	(h)	(i)	(j)	(k)	12/2007	12/2007	12/2007	
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0	0		0	0
302	Franchises	0			0	210	210		210	0
304	Structures and Improvements	0			0	(1,133)	(1,091)	42	(1,133)	0
305	Collecting and Impounding Reservoirs	0			0	0	0		0	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	1,468	1,468		1,468	(0)
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	0	0		0	0
310	Power Generation Equipment	0			0	0	0		0	0
311	Pumping Equipment	0			0	(1,164)	(1,163)		(1,163)	(1)
320	Water Treatment Equipment	0			0	40,554	40,555		40,555	(1)
330	Distribution Reservoirs and Standpipes	0			0	7,811	7,810		7,810	1
331	Transmission and Distribution Mains	1,019			1,019	3,184	3,184		3,184	0
333	Services	0			0	904	904		904	0
334	Meters and Meter Installations	0			0	380	380		380	0
335	Hydrants	0			0	0	0		0	0
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	0	0		0	0
340	Office Furniture and Equipment	0			0	0	707	707	0	0
341	Transportation Equipment	0			0	0	0		0	0
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	0	0		0	0
344	Laboratory Equipment	0			0	0	0		0	0
345	Power Operated Equipment	0			0	0	0		0	0
346	Communication Equipment	0			0	0	0		0	0
347	Miscellaneous Equipment	0			0	0	0		0	0
348	Other Tangible Plant	0			0	0	0		0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 1,019	\$	\$ 0	\$ 1,019	\$ 52,214	52,963	748	52,214	(0)

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

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SYSTEM NAME / COUNTY : JASMINE LAKES / PASCO

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-9 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
301	Organization	\$ 0	\$	\$	\$ 0	\$ 5,982	5,982		5,982	(0)
302	Franchises	0			0	0	0		0	0
304	Structures and Improvements	1,688			1,688	(31,562)	(30,510)	1,052	(31,562)	0
305	Collecting and Impounding Reservoirs	0			0	66	66		66	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	68,427	68,426		68,426	1
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	18,797	18,797		18,797	(0)
310	Power Generation Equipment	0			0	13,122	13,122		13,122	0
311	Pumping Equipment	5,756			5,756	26,646	26,646		26,646	(0)
320	Water Treatment Equipment	0			0	69,967	69,967		69,967	(0)
330	Distribution Reservoirs and Standpipes	0			0	17,681	17,682		17,682	(1)
331	Transmission and Distribution Mains	16,403			16,403	202,493	202,493		202,493	0
333	Services	0			0	26,138	26,138		26,138	(0)
334	Meters and Meter Installations	0			0	87,455	87,455		87,455	(0)
335	Hydrants	12,915			12,915	(6,235)	(6,235)		(6,235)	0
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	645	645		645	(0)
340	Office Furniture and Equipment	0			0	9,105	26,898	17,793	9,105	0
341	Transportation Equipment	0			0	(11,797)	(11,797)		(11,797)	(0)
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	3,507	3,506		3,506	1
344	Laboratory Equipment	0			0	0	0		0	0
345	Power Operated Equipment	0			0	2,592	2,592		2,592	(0)
346	Communication Equipment	0			0	942	942		942	0
347	Miscellaneous Equipment	0			0	809	809		809	(0)
348	Other Tangible Plant	0			0	18,939	18,939		18,939	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 36,762	\$ 0	\$ 0	\$ 36,762	\$ 523,719	542,563	18,844	523,719	0

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UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

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SYSTEM NAME / COUNTY : PALM TERRACE / PASCO

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (e+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-9 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
301	Organization	\$ 0	\$	\$	\$ 0	\$ 527	527		527	0
302	Franchises	0			0	1,084	1,084		1,084	0
304	Structures and Improvements	33,558			33,558	(19,430)	(18,631)	799	(19,430)	(0)
305	Collecting and Impounding Reservoirs	0			0	0	0		0	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	4,212	4,212		4,212	(0)
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	3,253	3,252		3,252	1
310	Power Generation Equipment	0			0	0	0		0	0
311	Pumping Equipment	0			0	3,354	3,354		3,354	(0)
320	Water Treatment Equipment	0			0	0	0		0	0
330	Distribution Reservoirs and Standpipes	0			0	3,535	3,536		3,536	(1)
331	Transmission and Distribution Mains	11,548			11,548	54,740	54,740		54,740	0
333	Services	0			0	1,684	1,684		1,684	0
334	Meters and Meter Installations	0			0	19,518	19,519		19,519	(1)
335	Hydrants	0			0	0	0		0	0
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	0	0		0	0
340	Office Furniture and Equipment	0			0	0	13,518	13,518	0	0
341	Transportation Equipment	0			0	868	868		868	(0)
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	1,183	1,183		1,183	0
344	Laboratory Equipment	0			0	1,966	1,966		1,966	0
345	Power Operated Equipment	0			0	0	0		0	0
346	Communication Equipment	0			0	0	0		0	0
347	Miscellaneous Equipment	0			0	1,050	1,050		1,050	(0)
348	Other Tangible Plant	0			0	0	0		0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 45,106	\$ 0	\$ 0	\$ 45,106	\$ 77,544	91,862	14,317	77,545	(1)

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

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SYSTEM NAME / COUNTY : ZEPHYR SHORES / PASCO

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-9 p3 of 3 12/2007	Subtract Admin FL. Allocations 12/2007	MFR excl. Allocations 12/2007	
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0	0		0	0
302	Franchises	0			0	465	465		465	0
304	Structures and Improvements	0			0	(5,033)	(4,682)	351	(5,033)	(0)
305	Collecting and Impounding Reservoirs	0			0	0	0		0	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	(5,887)	(5,887)		(5,887)	0
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	10,329	10,329		10,329	(0)
310	Power Generation Equipment	0			0	0	0		0	0
311	Pumping Equipment	0			0	(5,784)	(5,784)		(5,784)	(0)
320	Water Treatment Equipment	0			0	(16,930)	(16,930)		(16,930)	0
330	Distribution Reservoirs and Standpipes	0			0	15,108	15,108		15,108	0
331	Transmission and Distribution Mains	4,273			4,273	12,985	12,984		12,984	1
333	Services	0			0	877	877		877	0
334	Meters and Meter Installations	0			0	4,499	4,499		4,499	(0)
335	Hydrants	0			0	0	0		0	0
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	0	0		0	0
340	Office Furniture and Equipment	0			0	0	5,939	5,939	0	0
341	Transportation Equipment	0			0	0	0		0	0
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	0	0		0	0
344	Laboratory Equipment	0			0	0	0		0	0
345	Power Operated Equipment	0			0	0	0		0	0
346	Communication Equipment	0			0	0	0		0	0
347	Miscellaneous Equipment	0			0	0	0		0	0
348	Other Tangible Plant	0			0	0	0		0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 4,273	\$ 0	\$ 0	\$ 4,273	\$ 10,629	16,918	6,290	10,628	1

W-6(b)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.
 SYSTEM NAME / COUNTY : INTERLACHEN LAKE/PARK MANOR / PUTNAM

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ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-9 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0	0		0	0
302	Franchises	0			0	0	0		0	0
304	Structures and Improvements	0			0	12,157	12,351	194	12,157	(0)
305	Collecting and Impounding Reservoirs	0			0	0	0		0	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	(2,646)	(2,646)		(2,646)	0
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	0	0		0	0
310	Power Generation Equipment	0			0	8,024	8,024		8,024	0
311	Pumping Equipment	0			0	5,067	5,067		5,067	(0)
320	Water Treatment Equipment	0			0	0	0		0	0
330	Distribution Reservoirs and Standpipes	0			0	14,908	14,908		14,908	0
331	Transmission and Distribution Mains	0			0	20,465	20,465		20,465	(0)
333	Services	0			0	1,800	1,800		1,800	0
334	Meters and Meter Installations	1,276			1,276	4,312	4,312		4,312	0
335	Hydrants	0			0	0	0		0	0
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	0	0		0	0
340	Office Furniture and Equipment	0			0	0	3,283	3,283	0	0
341	Transportation Equipment	0			0	747	747		747	0
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	431	431		431	(0)
344	Laboratory Equipment	0			0	0	0		0	0
345	Power Operated Equipment	0			0	0	0		0	0
346	Communication Equipment	0			0	0	0		0	0
347	Miscellaneous Equipment	0			0	0	0		0	0
348	Other Tangible Plant	0			0	300	301		301	(1)
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 1,276	\$ 0	\$ 0	\$ 1,276	\$ 65,565	69,042	3,477	65,565	(0)

W-6(b)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

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SYSTEM NAME / COUNTY : BEECHER'S POINT / PUTNAM

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-9 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0	0		0	0
302	Franchises	0			0	77	77		77	(0)
304	Structures and Improvements	0			0	55	90	35	55	(0)
305	Collecting and Impounding Reservoirs	0			0	0	0		0	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	0	0		0	0
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	0	0		0	0
310	Power Generation Equipment	0			0	0	0		0	0
311	Pumping Equipment	0			0	0	0		0	0
320	Water Treatment Equipment	0			0	0	0		0	0
330	Distribution Reservoirs and Standpipes	0			0	8,390	8,389		8,389	1
331	Transmission and Distribution Mains	2,882			2,882	32,343	32,344		32,344	(1)
333	Services	0			0	2,280	2,280		2,280	0
334	Meters and Meter Installations	0			0	2,035	2,035		2,035	0
335	Hydrants	0			0	305	305		305	0
336	Backflow Prevention Devices	0			0	14,307	14,307		14,307	(0)
339	Other Plant Miscellaneous Equipment	0			0	0	0		0	0
340	Office Furniture and Equipment	0			0	0	593	593	0	0
341	Transportation Equipment	0			0	0	0		0	0
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	0	0		0	0
344	Laboratory Equipment	0			0	0	0		0	0
345	Power Operated Equipment	0			0	0	0		0	0
346	Communication Equipment	0			0	0	0		0	0
347	Miscellaneous Equipment	0			0	0	0		0	0
348	Other Tangible Plant	0			0	0	0		0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 2,882	\$ 0	\$ 0	\$ 2,882	\$ 59,792	60,419	628	59,792	0

W-6(b)

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Silver Lake Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	20	21	21	21	21	21	21	21	21	22	22	22	22	21
3	302.1	Franchises	350	352	354	356	358	360	361	363	365	367	369	371	373	361
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	800	(178)	(177)	(175)	(174)	(172)	(170)	(169)	(167)	(166)	(164)	(163)	(161)	(95)
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	2,265	2,302	2,338	2,374	2,411	2,447	2,483	2,520	2,556	2,592	2,629	2,665	2,701	2,483
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	82	83	83	84	84	84	85	85	86	86	86	87	87	85
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	763	803	842	882	921	961	1,000	1,040	1,079	1,119	1,159	1,198	1,238	1,000
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	4	7	11	14	18	22	25	29	33	36	40	43	47	25
19	311.3	Pumping Equipment	(827)	(809)	(791)	(773)	(754)	(1,677)	(1,655)	(1,634)	(1,612)	(1,590)	(1,569)	(1,547)	(1,525)	(1,290)
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	130	135	141	146	151	156	161	167	172	177	182	187	193	161
26	330.4	Distr. Reservoirs & Standpipes	26,814	26,970	27,126	27,282	27,438	27,594	27,750	27,906	28,062	28,218	28,374	28,530	28,686	27,750
27	331.4	Transm. & Distribution Mains	1,551	1,558	1,564	1,571	1,577	1,584	1,590	1,597	1,603	1,610	1,616	1,623	1,629	1,590
28	333.4	Services	1,436	1,446	1,457	1,467	1,478	1,488	1,499	1,510	1,520	1,531	1,541	1,552	1,562	1,499
29	334.4	Meters & Meter Installations	(369)	(343)	(317)	(291)	(265)	(239)	(213)	(187)	(161)	(135)	(109)	(83)	(57)	(213)
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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		TOTAL	33,020	32,346	32,652	32,958	33,264	32,629	32,936	33,247	33,557	33,866	34,175	34,485	34,794	33,379
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance
 Silver Lake Oaks
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	20	21	21	21	21	21	21	21	21	22	22	22	22	21
3	302.1	Franchises	350	352	354	356	358	360	361	363	365	367	369	371	373	361
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	800	(178)	(176)	(175)	(173)	(172)	(170)	(168)	(167)	(165)	(163)	(162)	(160)	(94)
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	2,265	2,302	2,338	2,374	2,411	2,447	2,483	2,520	2,556	2,592	2,629	2,665	2,701	2,483
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	82	83	83	84	84	84	85	85	86	86	86	87	87	85
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	763	803	842	882	921	961	1,000	1,040	1,079	1,119	1,159	1,198	1,238	1,000
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	4	7	11	14	18	22	25	29	33	36	40	43	47	25
19	311.3	Pumping Equipment	(827)	(809)	(791)	(773)	(754)	(1,677)	(1,655)	(1,634)	(1,612)	(1,590)	(1,569)	(1,547)	(1,525)	(1,290)
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	130	135	141	146	151	156	161	167	172	177	182	187	193	161
26	330.4	Distr. Reservoirs & Standpipes	26,814	26,979	27,144	27,309	27,474	27,639	27,804	27,969	28,134	28,299	28,464	28,629	28,794	27,804
27	331.4	Transm. & Distribution Mains	1,551	1,558	1,564	1,571	1,577	1,584	1,590	1,597	1,603	1,610	1,616	1,623	1,629	1,590
28	333.4	Services	1,436	1,446	1,457	1,467	1,478	1,488	1,499	1,510	1,520	1,531	1,541	1,552	1,562	1,499
29	334.4	Meters & Meter Installations	(369)	(343)	(317)	(291)	(265)	(239)	(213)	(187)	(161)	(135)	(109)	(83)	(57)	(213)
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	23	24	24	25	25	26	26	27	27	28	29	29	30	26
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	126	151	179	207	236	265	296	327	360	394	429	465	502	303
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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		TOTAL	33,169	32,531	32,873	33,217	33,562	32,966	33,315	33,666	34,018	34,371	34,725	35,080	35,435	33,764

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Chuluota

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	729	732	736	739	742	745	749	752	755	758	762	765	768	749
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	33,824	34,472	35,119	35,767	36,415	37,062	37,710	38,358	39,005	39,653	40,301	40,948	41,596	37,710
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	26,051	26,265	26,479	26,693	26,908	27,122	27,336	27,550	27,764	27,978	28,192	28,406	28,620	27,336
13	310.2	Power Generation Equipment	31,085	31,520	31,955	32,390	32,826	33,261	33,696	34,131	34,566	35,001	35,436	35,871	36,307	33,696
14	311.2	Pumping Equipment	64,976	58,317	59,152	59,988	60,824	61,659	62,495	63,331	64,166	65,002	65,838	66,673	67,509	63,071
15	339.2	Other Plant & Misc. Equipment	32	39	45	52	58	65	71	78	84	91	97	104	110	71
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	86,325	86,855	87,384	87,914	88,444	82,994	83,539	84,084	84,629	85,174	85,719	86,264	86,809	85,857
19	311.3	Pumping Equipment	28	54	81	107	134	160	187	214	240	267	293	320	347	187
20	320.3	Water Treatment Equipment	2,926	3,361	3,797	4,232	4,667	5,102	5,538	5,973	6,408	6,844	7,279	7,714	8,150	5,538
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Dist. Reservoirs & Standpipes	167,910	170,370	172,840	175,309	177,779	180,249	182,719	185,188	187,658	190,128	192,597	195,067	197,537	182,719
27	331.4	Transm. & Distribution Mains	315,087	307,133	310,180	313,226	316,273	319,320	307,382	310,458	313,534	316,610	319,686	322,762	221,317	307,151
28	333.4	Services	90,725	91,599	92,473	93,346	94,220	95,093	95,967	96,841	97,714	98,588	99,461	100,335	101,209	95,967
29	334.4	Meters & Meter Installations	(16,729)	(19,189)	(18,917)	(18,645)	(18,374)	(18,097)	(17,762)	(17,427)	(17,093)	(16,758)	(16,424)	(16,089)	(15,754)	(17,481)
30	335.4	Hydrants	13,429	12,386	12,609	12,833	13,056	13,280	13,503	13,727	13,950	14,174	14,397	14,621	14,844	13,601
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	2,042	2,056	2,070	2,084	2,099	2,113	2,127	2,141	2,156	2,170	2,184	2,198	2,212	2,127
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	815	1,631	2,446	3,262	4,072	4,881	5,691	6,501	7,310	8,120	8,930	9,740	4,877
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	22,555	22,737	22,918	23,100	23,281	23,463	23,644	23,826	24,007	24,189	24,370	24,552	24,733	23,644
41	344.5	Laboratory Equipment	14,163	14,260	14,358	14,453	14,549	14,645	14,742	14,838	14,935	15,031	15,127	15,224	15,320	14,742
42	345.5	Power Operated Equipment	5,313	5,354	5,394	5,435	5,476	5,517	5,557	5,598	5,639	5,679	5,720	5,761	5,802	5,557
43	346.5	Communication Equipment	7,162	7,358	7,555	7,751	7,947	8,144	8,340	8,536	8,733	8,929	9,125	9,321	9,518	8,340
44	347.5	Miscellaneous Equipment	2,474	2,507	2,540	2,574	2,607	2,640	2,673	2,706	2,739	2,773	2,806	2,839	2,872	2,673
45	348.5	Other Tangible Plant	142	150	157	165	172	180	187	195	202	210	217	225	232	187
46		TOTAL	870,250	859,151	870,555	881,960	893,365	898,789	895,281	906,787	918,293	929,800	941,306	952,812	859,797	898,319
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Chuluota

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	729	732	736	739	742	745	749	752	755	758	762	765	768	749
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	33,824	34,471	35,118	35,765	36,412	37,059	37,706	38,353	39,000	39,647	40,294	40,941	41,588	37,706
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	26,051	26,266	26,480	26,694	26,908	27,123	27,337	27,551	27,766	27,980	28,194	28,408	28,623	27,337
13	310.2	Power Generation Equipment	31,085	31,520	31,955	32,390	32,826	33,261	33,696	34,131	34,566	35,001	35,436	35,871	36,307	33,696
14	311.2	Pumping Equipment	64,976	58,317	59,152	59,988	60,824	61,659	62,495	63,331	64,166	65,002	65,838	66,673	67,509	63,071
15	339.2	Other Plant & Misc. Equipment	32	39	45	52	58	65	71	78	84	91	97	104	110	71
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	86,325	86,855	87,384	87,914	88,444	82,994	83,539	84,084	84,629	85,174	85,719	86,264	86,809	85,857
19	311.3	Pumping Equipment	28	54	81	107	134	160	187	214	240	267	293	320	347	187
20	320.3	Water Treatment Equipment	2,926	3,352	3,778	4,205	4,631	5,057	5,483	5,909	6,336	6,762	7,188	7,614	8,041	5,483
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	167,910	170,513	173,127	175,740	178,354	180,967	183,580	186,194	188,807	191,421	194,034	196,648	199,261	183,581
27	331.4	Transm. & Distribution Mains	315,087	307,133	310,180	313,226	316,273	319,320	307,382	310,458	313,534	316,610	319,686	322,762	221,317	307,151
28	333.4	Services	90,725	91,599	92,473	93,346	94,220	95,093	95,967	96,841	97,714	98,588	99,461	100,335	101,209	95,967
29	334.4	Meters & Meter Installations	(16,729)	(19,189)	(18,917)	(18,645)	(18,374)	(18,097)	(17,762)	(17,427)	(17,093)	(16,758)	(16,424)	(16,089)	(15,754)	(17,481)
30	335.4	Hydrants	13,429	12,385	12,609	12,832	13,055	13,279	13,502	13,725	13,948	14,172	14,395	14,618	14,842	13,599
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	749	766	783	800	817	834	852	869	887	904	922	939	957	852
36	340.5	Office Furniture & Equipment	2,042	2,056	2,070	2,084	2,099	2,113	2,127	2,141	2,156	2,170	2,184	2,198	2,212	2,127
37	340.51	Computer Equipment	4,069	4,889	5,783	6,687	7,617	8,567	9,549	10,552	11,620	12,728	13,847	15,009	16,186	9,777
38	341.5	Transportation Equipment	0	816	1,631	2,447	3,262	4,072	4,882	5,692	6,502	7,312	8,122	8,932	9,742	4,878
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	22,555	22,737	22,918	23,100	23,281	23,463	23,644	23,826	24,007	24,189	24,370	24,552	24,733	23,644
41	344.5	Laboratory Equipment	14,163	14,280	14,356	14,453	14,549	14,645	14,742	14,838	14,935	15,031	15,127	15,224	15,320	14,742
42	345.5	Power Operated Equipment	5,313	5,354	5,394	5,435	5,476	5,517	5,557	5,598	5,639	5,679	5,720	5,761	5,802	5,557
43	346.5	Communication Equipment	7,162	7,358	7,555	7,751	7,947	8,144	8,340	8,536	8,733	8,929	9,125	9,321	9,518	8,340
44	347.5	Miscellaneous Equipment	2,474	2,507	2,540	2,574	2,607	2,640	2,673	2,706	2,739	2,773	2,806	2,839	2,872	2,673
45	348.5	Other Tangible Plant	142	150	157	165	172	180	187	195	202	210	217	225	232	187
46		TOTAL	875,068	864,940	877,389	889,848	902,334	908,860	906,486	919,147	931,873	944,639	957,416	970,236	878,549	909,753

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
 Arredondo Estates/Farms
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9
 Page: 2 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	539	567	594	621	648	675	703	730	757	784	811	838	866	703
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 Inlakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	9,519	9,519	9,519	9,519	9,519	9,519	9,552	9,584	9,617	9,649	9,682	9,714	9,747	9,589
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	5,414	5,451	5,489	5,527	5,565	5,603	5,640	5,678	5,716	5,754	5,792	5,830	5,867	5,640
13	310.2	Power Generation Equipment	21,758	21,906	22,053	22,200	22,348	22,495	22,642	22,790	22,937	23,084	23,232	23,379	23,526	22,642
14	311.2	Pumping Equipment	9,093	9,157	9,221	9,284	9,348	9,412	9,476	9,540	9,604	9,668	9,731	9,795	9,859	9,476
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	8,113	8,198	8,282	6,411	6,491	6,571	6,651	6,731	6,811	6,891	6,971	7,051	7,131	7,100
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	24,833	24,965	25,096	25,228	25,360	25,492	25,624	25,755	25,887	26,009	26,047	26,086	26,125	25,577
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	3,752	3,873	3,994	4,115	4,236	4,357	4,478	4,599	4,720	4,841	4,962	5,083	5,204	4,478
26	330.4	Distr. Reservoirs & Standpipes	30,536	30,677	30,818	30,959	31,100	31,241	31,382	31,523	31,664	31,805	31,946	32,087	32,228	31,362
27	331.4	Transm. & Distribution Mains	66,209	64,100	64,358	55,437	55,675	55,913	47,332	47,587	47,842	48,096	48,351	48,603	48,856	53,720
28	333.4	Services	17,359	17,415	17,471	17,527	17,582	17,638	17,694	17,750	17,806	17,862	17,918	17,974	18,029	17,694
29	334.4	Meters & Meter Installations	61,541	61,968	62,395	62,822	63,249	63,676	9,044	9,797	10,550	11,302	12,055	12,826	13,596	34,986
30	335.4	Hydrants	1,950	1,954	1,959	1,964	1,969	1,974	1,978	1,983	1,988	1,993	1,997	2,002	2,007	1,978
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	777	805	833	862	890	919	947	975	1,004	1,032	1,060	1,089	1,117	947
36	340.5	Office Furniture & Equipment	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	608	608	608	608	608	608	608	608	608	608	608	608	608	608
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	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014
46		TOTAL	268,632	267,793	269,321	259,715	261,219	262,723	200,382	202,261	204,140	206,009	207,795	209,596	211,397	233,153
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
 Arredondo Estates/Farms
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	539	567	595	623	651	679	707	734	762	790	818	846	874	707
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	9,519	9,545	9,572	9,598	9,625	9,651	9,683	9,715	9,747	9,779	9,811	9,843	9,875	9,689
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	5,414	5,452	5,491	5,529	5,568	5,607	5,645	5,684	5,722	5,761	5,800	5,838	5,877	5,645
13	310.2	Power Generation Equipment	21,758	21,884	22,009	22,134	22,259	22,385	22,510	22,635	22,761	22,886	23,011	23,136	23,262	22,510
14	311.2	Pumping Equipment	9,093	9,147	9,201	9,256	9,310	9,364	9,419	9,473	9,527	9,582	9,636	9,690	9,744	9,419
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	8,113	8,219	8,324	8,473	8,579	8,685	8,791	8,897	9,003	9,109	9,215	9,321	9,427	7,222
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	24,833	24,935	25,037	25,139	25,241	25,343	25,445	25,547	25,649	25,751	25,853	25,955	26,057	25,445
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	3,752	3,873	3,994	4,115	4,236	4,357	4,478	4,599	4,720	4,841	4,962	5,083	5,204	4,478
26	330.4	Distr. Reservoirs & Standpipes	30,536	30,657	30,778	30,900	31,021	31,142	31,263	31,384	31,505	31,626	31,747	31,868	31,989	31,263
27	331.4	Transm. & Distribution Mains	66,209	64,070	64,298	55,349	55,560	55,770	47,160	47,385	47,611	47,836	48,061	48,286	48,512	53,547
28	333.4	Services	17,359	17,408	17,457	17,505	17,554	17,603	17,652	17,701	17,750	17,799	17,847	17,896	17,945	17,652
29	334.4	Meters & Meter Installations	61,541	61,834	62,128	62,421	62,714	63,007	8,143	8,664	9,185	9,707	10,228	10,762	11,295	33,971
30	335.4	Hydrants	1,950	1,954	1,958	1,962	1,967	1,971	1,975	1,979	1,984	1,988	1,992	1,996	2,000	1,975
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	1,018	1,022	1,025	1,028	1,032	1,035	1,039	1,042	1,045	1,049	1,052	1,055	1,059	1,039
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	1,095	1,122	1,149	1,176	1,204	1,231	1,258	1,285	1,313	1,340	1,367	1,395	1,422	1,258
36	340.5	Office Furniture & Equipment	2,599	2,613	2,628	2,642	2,657	2,671	2,686	2,700	2,714	2,729	2,743	2,758	2,772	2,686
37	340.51	Computer Equipment	1,731	2,080	2,460	2,844	3,240	3,644	4,062	4,488	4,943	5,414	5,890	6,384	6,885	4,159
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	608	611	615	618	621	624	627	630	634	637	640	643	646	627
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	3,014	3,039	3,064	3,089	3,114	3,140	3,165	3,190	3,215	3,240	3,265	3,290	3,315	3,165
46		TOTAL	270,681	270,032	271,782	262,402	264,145	265,896	203,688	205,709	207,759	209,825	211,896	213,998	216,107	236,455

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Oakwood

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: A-9

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	233	235	236	237	238	239	240	241	242	244	245	246	247	240
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	199	212	226	240	254	268	282	296	309	323	337	351	365	282
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	9,156	9,161	9,165	9,169	9,173	9,178	9,182	9,186	9,190	9,195	9,199	9,203	9,207	9,182
28	333.4	Services	5,571	5,571	5,571	5,571	5,571	5,571	5,571	5,571	5,571	5,571	5,571	5,571	5,571	5,571
29	334.4	Meters & Meter Installations	7,385	7,421	7,457	7,493	7,529	7,564	7,600	7,636	7,672	7,708	7,744	(351)	(191)	6,358
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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		TOTAL	22,545	22,600	22,655	22,710	22,765	22,820	22,875	22,930	22,985	23,040	23,095	15,020	15,199	21,634
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
 Oakwood
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	233	235	236	237	238	239	240	241	242	244	245	246	247	240
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	199	212	226	240	254	268	282	296	309	323	337	351	365	282
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	9,156	9,178	9,200	9,222	9,244	9,266	9,287	9,309	9,331	9,353	9,375	9,397	9,419	9,287
28	333.4	Services	5,571	5,583	5,594	5,606	5,617	5,629	5,641	5,652	5,664	5,675	5,687	5,699	5,710	5,641
29	334.4	Meters & Meter Installations	7,385	7,421	7,457	7,493	7,529	7,564	7,600	7,636	7,672	7,708	7,744	(351)	(191)	6,359
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	122	125	127	130	133	136	139	141	144	147	150	153	156	139
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	662	795	941	1,088	1,239	1,394	1,553	1,717	1,890	2,071	2,253	2,442	2,633	1,590
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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	TOTAL		23,328	23,549	23,781	24,015	24,254	24,495	24,742	24,993	25,253	25,521	25,790	17,936	18,338	23,538

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
 Carlton Village
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9
 Page: 2 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	824	826	828	830	833	835	837	839	841	843	845	847	849	837
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	26,675	26,842	27,008	27,175	27,342	27,509	27,675	27,842	28,009	28,175	28,342	28,509	28,676	27,675
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	22,472	22,619	22,765	22,911	23,057	23,203	23,350	23,496	23,642	23,788	23,934	24,081	24,227	23,350
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	6,799	6,854	6,909	6,964	7,019	7,074	7,129	7,184	7,239	7,296	7,353	7,410	7,468	7,131
19	311.3	Pumping Equipment	24,157	24,376	24,595	24,814	25,033	25,251	25,470	25,689	25,908	26,127	26,346	26,564	26,783	25,470
20	320.3	Water Treatment Equipment	0	0	0	0	0	2	3	5	7	8	10	12	13	5
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Dist. Reservoirs & Standpipes	26,862	27,081	27,300	27,519	27,738	27,957	28,176	28,395	28,614	28,833	29,052	29,271	29,490	28,176
27	331.4	Transm. & Distribution Mains	48,686	49,259	49,837	50,415	50,992	51,570	52,148	52,726	53,303	53,881	54,459	55,037	55,615	52,148
28	333.4	Services	5,317	5,347	5,376	5,406	5,436	5,465	5,495	5,525	5,554	5,584	5,613	5,643	5,673	5,495
29	334.4	Meters & Meter Installations	(3,972)	(3,912)	(3,853)	(3,794)	(3,735)	(3,675)	(3,611)	(3,546)	(3,481)	(3,417)	(3,352)	(3,288)	(3,223)	(3,604)
30	335.4	Hydrants	231	234	237	241	244	247	251	254	257	261	264	267	271	251
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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		TOTAL	158,053	159,526	161,003	162,481	163,959	165,438	166,923	168,408	169,893	171,380	172,866	174,353	175,840	166,933
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
 Carlton Village
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission
 Schedule: A-9
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0			0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	824	826	828	830	833	835	837	839	841	843	845	847	849	837
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	26,675	26,842	27,008	27,175	27,341	27,508	27,674	27,841	28,007	28,174	28,340	28,507	28,673	27,674
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	22,472	22,619	22,765	22,911	23,057	23,203	23,350	23,496	23,642	23,788	23,934	24,081	24,227	23,350
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	6,799	6,854	6,909	6,964	7,019	7,074	7,129	7,184	7,239	7,298	7,353	7,410	7,468	7,131
19	311.3	Pumping Equipment	24,157	24,376	24,595	24,814	25,033	25,251	25,470	25,689	25,908	26,127	26,346	26,564	26,783	25,470
20	320.3	Water Treatment Equipment	0	0	0	0	0	2	3	5	7	8	10	12	13	5
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Dist. Reservoirs & Standpipes	26,862	27,094	27,326	27,558	27,789	28,021	28,253	28,484	28,716	28,948	29,179	29,411	29,643	28,253
27	331.4	Transm. & Distribution Mains	48,686	49,259	49,837	50,415	50,992	51,570	52,148	52,726	53,303	53,881	54,459	55,037	55,615	52,148
28	333.4	Services	5,317	5,347	5,376	5,406	5,436	5,465	5,495	5,525	5,554	5,584	5,613	5,643	5,673	5,495
29	334.4	Meters & Meter Installations	(3,972)	(3,912)	(3,853)	(3,794)	(3,735)	(3,675)	(3,611)	(3,546)	(3,481)	(3,417)	(3,352)	(3,288)	(3,223)	(3,004)
30	335.4	Hydrants	231	234	237	241	244	247	251	254	257	261	264	267	271	251
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	129	132	135	138	141	144	147	150	153	156	159	162	165	147
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	702	844	998	1,154	1,314	1,478	1,647	1,821	2,005	2,196	2,389	2,590	2,793	1,687
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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		TOTAL	158,884	160,514	162,161	163,811	165,464	167,123	168,793	170,467	172,151	173,845	175,540	177,243	178,949	168,842

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
 East Lake Harris Estates
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9
 Page: 2 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	244	245	245	246	247	248	249	250	251	252	253	254	255	249
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,757	1,767	1,778	1,789	1,800	1,811	1,822	1,832	1,843	1,854	1,865	1,876	1,887	1,822
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	5,847	5,895	5,943	5,991	6,039	6,087	6,135	6,183	6,232	6,280	6,328	6,376	6,424	6,135
13	310.2	Power Generation Equipment	80,093	80,617	81,140	81,663	82,187	82,710	83,233	83,756	84,280	84,803	85,326	85,849	86,373	83,233
14	311.2	Pumping Equipment	3,743	3,841	3,938	4,036	4,134	4,232	4,330	4,430	4,530	4,630	4,730	4,830	4,930	4,333
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	5,566	5,608	5,650	5,691	5,733	5,775	5,816	5,858	5,900	5,941	5,983	6,025	6,066	5,816
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	813	829	844	859	874	890	905	920	936	951	966	981	997	905
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	(5,101)	(5,019)	(4,938)	(4,857)	(4,776)	(4,695)	(4,614)	(4,532)	(4,451)	(4,370)	(4,289)	(4,208)	(4,127)	(4,614)
27	331.4	Transm. & Distribution Mains	57,998	58,387	58,776	59,165	59,554	59,943	60,332	60,721	61,110	61,499	61,888	62,277	62,666	60,332
28	333.4	Services	22,082	22,258	22,434	22,609	22,785	22,961	23,137	23,313	23,489	23,665	23,841	24,017	24,192	23,137
29	334.4	Meters & Meter Installations	7,179	7,161	7,196	7,230	7,265	7,299	7,334	7,368	7,403	7,438	7,472	7,507	7,541	7,338
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.5f	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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		TOTAL	180,221	181,587	183,008	184,424	185,843	187,261	188,680	190,100	191,521	192,942	194,363	195,784	197,204	188,687
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
 East Lake Harris Estates
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	244	245	245	246	247	248	249	250	251	252	253	254	255	249
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,757	1,767	1,778	1,789	1,800	1,811	1,822	1,832	1,843	1,854	1,865	1,876	1,887	1,822
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	5,847	5,895	5,943	5,991	6,039	6,088	6,136	6,184	6,232	6,280	6,328	6,376	6,425	6,136
13	310.2	Power Generation Equipment	80,093	80,617	81,140	81,663	82,187	82,710	83,233	83,756	84,280	84,803	85,326	85,849	86,373	83,233
14	311.2	Pumping Equipment	3,743	3,841	3,938	4,036	4,134	4,232	4,330	4,430	4,530	4,630	4,730	4,830	4,930	4,333
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	5,566	5,608	5,650	5,691	5,733	5,775	5,816	5,858	5,900	5,941	5,983	6,025	6,066	5,816
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	813	829	844	859	874	890	905	920	936	951	966	981	997	905
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	(5,101)	(5,015)	(4,929)	(4,843)	(4,757)	(4,671)	(4,585)	(4,499)	(4,414)	(4,328)	(4,242)	(4,156)	(4,070)	(4,585)
27	331.4	Transm. & Distribution Mains	57,998	58,387	58,776	59,165	59,554	59,943	60,332	60,721	61,110	61,499	61,888	62,277	62,666	60,332
28	333.4	Services	22,082	22,258	22,434	22,609	22,785	22,961	23,137	23,313	23,489	23,665	23,841	24,017	24,192	23,137
29	334.4	Meters & Meter Installations	7,179	7,161	7,196	7,230	7,265	7,299	7,334	7,368	7,403	7,438	7,472	7,507	7,541	7,338
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	93	95	98	100	102	104	106	108	111	113	115	117	119	106
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	507	609	721	833	949	1,068	1,190	1,315	1,448	1,587	1,726	1,871	2,017	1,219
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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		TOTAL	180,822	182,297	183,833	185,372	186,913	188,457	190,005	191,557	193,118	194,684	196,251	197,824	199,398	190,041

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Fern Terrace

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: A-9

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	351	353	354	356	358	359	361	362	364	365	367	368	370	361
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,343	1,350	1,357	1,364	1,371	1,378	1,385	1,392	1,399	1,406	1,413	1,420	1,427	1,385
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	(6,675)	(6,570)	(6,466)	(6,361)	(6,257)	(6,152)	(6,047)	(5,943)	(5,838)	(5,734)	(5,629)	(5,525)	(5,420)	(6,047)
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	5,683	2,446	2,469	2,492	2,516	2,539	2,562	2,585	2,608	2,632	2,655	2,678	2,701	2,813
19	311.3	Pumping Equipment	3,974	4,031	4,087	4,144	4,200	4,257	4,313	4,370	4,426	4,483	4,539	4,596	4,652	4,313
20	320.3	Water Treatment Equipment	594	598	602	606	610	618	626	633	641	649	656	664	672	628
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Dist. Reservoirs & Standpipes	14,834	14,936	15,038	15,141	15,243	15,345	15,447	15,549	15,651	15,753	15,855	15,957	16,060	15,447
27	331.4	Transm. & Distribution Mains	6,030	6,048	6,066	6,084	6,102	6,119	6,137	6,155	6,172	6,190	6,208	6,226	6,244	6,119
28	333.4	Services	1,379	1,383	1,387	1,391	1,395	1,399	1,405	1,411	1,416	1,422	1,428	1,434	1,440	1,407
29	334.4	Meters & Meter Installations	1,386	1,282	1,308	1,331	1,356	1,381	1,406	1,431	1,456	1,481	1,506	1,530	1,555	1,416
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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		TOTAL	28,900	25,856	26,202	26,547	26,893	27,242	27,121	27,473	27,825	28,178	28,530	28,882	29,234	27,606
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
 Fern Terrace
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	351	353	354	356	358	359	361	362	364	365	367	368	370	361
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,343	1,350	1,357	1,364	1,371	1,378	1,385	1,392	1,399	1,406	1,413	1,420	1,427	1,385
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	(6,675)	(6,570)	(6,466)	(6,361)	(6,257)	(6,152)	(6,047)	(5,943)	(5,838)	(5,734)	(5,629)	(5,525)	(5,420)	(6,047)
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	5,683	2,446	2,469	2,492	2,516	2,539	2,562	2,585	2,608	2,632	2,655	2,678	2,701	2,813
19	311.3	Pumping Equipment	3,974	4,031	4,087	4,144	4,200	4,257	4,313	4,370	4,426	4,483	4,539	4,596	4,652	4,313
20	320.3	Water Treatment Equipment	594	597	601	605	609	614	619	625	630	636	641	646	652	621
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	14,834	14,942	15,050	15,158	15,266	15,374	15,483	15,591	15,699	15,807	15,915	16,023	16,131	15,483
27	331.4	Transm. & Distribution Mains	6,030	6,048	6,066	6,084	6,102	6,119	6,137	6,155	6,173	6,191	6,209	6,227	6,245	6,119
28	333.4	Services	1,379	1,383	1,387	1,391	1,395	1,399	1,403	1,407	1,411	1,415	1,419	1,423	1,427	1,407
29	334.4	Meters & Meter Installations	1,386	1,282	1,308	1,331	1,356	1,381	1,406	1,431	1,456	1,481	1,506	1,530	1,555	1,416
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	66	67	69	70	72	73	75	77	78	80	81	83	84	75
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	358	430	509	589	670	754	841	929	1,023	1,120	1,219	1,321	1,425	861
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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		TOTAL	29,324	26,359	26,791	27,223	27,658	28,096	28,066	28,512	28,963	29,418	29,874	30,334	30,794	28,570

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Grand Terrace

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	199	200	201	202	203	204	205	206	207	208	209	210	211	205
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,716	1,725	1,733	1,741	1,750	1,758	1,767	1,775	1,783	1,792	1,800	1,808	1,817	1,767
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	(5,411)	(9,387)	(9,363)	(9,340)	(9,316)	(9,293)	(9,269)	(9,246)	(9,222)	(9,199)	(9,175)	(9,152)	(9,128)	(8,962)
19	311.3	Pumping Equipment	1,626	1,686	1,747	1,807	1,868	1,928	1,989	2,049	2,110	2,170	2,230	2,291	2,351	1,989
20	320.3	Water Treatment Equipment	4,273	4,313	4,354	4,395	120	126	132	138	143	149	155	161	167	1,433
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	7,542	7,731	7,920	8,108	5,062	5,182	5,303	5,423	5,544	5,664	5,785	5,905	6,025	6,246
27	331.4	Transm. & Distribution Mains	18	19	19	23	7,550	7,631	7,713	7,794	7,875	7,956	8,038	8,119	8,200	5,458
28	333.4	Services	1,762	1,775	1,788	1,801	1,814	1,827	1,840	1,853	1,866	1,879	1,892	1,905	1,918	1,840
29	334.4	Meters & Meter Installations	2,743	2,764	2,785	2,806	2,828	2,849	2,870	2,892	2,913	2,934	2,955	2,977	2,998	2,870
30	335.4	Hydrants	909	914	919	924	929	934	939	944	949	954	959	964	969	939
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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		TOTAL	15,376	11,739	12,102	12,468	12,806	13,146	13,487	13,827	14,167	14,507	14,847	15,187	15,527	13,784
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Grand Terrace

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	199	200	201	202	203	204	205	206	207	208	209	210	211	205
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,716	1,725	1,733	1,741	1,750	1,758	1,767	1,775	1,783	1,792	1,800	1,808	1,817	1,767
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	(5,411)	(9,387)	(9,363)	(9,340)	(9,316)	(9,293)	(9,269)	(9,246)	(9,222)	(9,199)	(9,175)	(9,152)	(9,128)	(8,962)
19	311.3	Pumping Equipment	1,626	1,686	1,747	1,807	1,868	1,928	1,989	2,049	2,110	2,170	2,230	2,291	2,351	1,989
20	320.3	Water Treatment Equipment	4,273	4,311	4,349	4,388	4,427	4,465	4,504	4,542	4,581	4,620	4,658	4,697	4,735	4,419
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	7,542	7,742	7,942	8,141	8,341	8,541	8,741	8,941	9,141	9,341	9,541	9,741	9,941	8,298
27	331.4	Transm. & Distribution Mains	18	19	19	23	23	23	23	23	23	23	23	23	23	5,458
28	333.4	Services	1,762	1,775	1,788	1,801	1,814	1,827	1,840	1,853	1,866	1,879	1,892	1,905	1,918	1,840
29	334.4	Meters & Meter Installations	2,743	2,764	2,785	2,806	2,828	2,849	2,870	2,892	2,913	2,934	2,955	2,977	2,998	2,870
30	335.4	Hydrants	909	914	919	924	929	934	939	944	949	954	959	964	969	939
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	58	59	61	62	63	65	66	67	69	70	71	73	74	66
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	315	379	448	518	590	664	740	817	900	986	1,073	1,163	1,254	757
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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		TOTAL	15,750	12,186	12,628	13,074	13,490	13,910	14,333	14,757	15,186	15,618	16,051	16,487	16,925	14,646

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
 Haines Creek
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9
 Page: 2 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	25	25	25	25	25	25	25	25	25	25	25	25	25	25
3	302.1	Franchises	263	265	267	268	270	272	274	276	277	279	281	283	284	274
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,902	1,902	1,902	1,902	1,902	1,902	1,902	1,902	1,902	1,902	1,902	1,902	1,902	1,902
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	583	585	587	590	592	(157)	(105)	(53)	(1)	51	103	155	206	241
13	310.2	Power Generation Equipment	1,962	2,026	2,089	2,152	2,216	2,279	2,342	2,405	2,469	2,532	2,595	2,659	2,722	2,342
14	311.2	Pumping Equipment	2,842	2,869	2,895	2,922	2,948	2,974	3,001	3,027	3,054	3,080	3,106	3,133	3,159	3,001
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	252	263	274	285	296	307	319	330	341	352	363	374	385	319
19	311.3	Pumping Equipment	54	57	59	62	64	67	69	72	74	77	79	82	84	69
20	320.3	Water Treatment Equipment	639	643	647	651	655	661	667	674	680	686	692	698	705	669
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	1,822	1,829	1,837	1,844	1,852	1,859	1,866	1,874	1,881	1,889	1,896	1,903	1,911	1,866
27	331.4	Transm. & Distribution Mains	20,962	20,985	21,051	18,282	18,342	18,402	18,462	18,521	18,581	18,641	18,701	18,760	18,820	19,116
28	333.4	Services	82	84	86	87	89	90	92	93	95	96	98	99	101	92
29	334.4	Meters & Meter Installations	7,545	7,233	7,277	7,321	7,365	7,409	7,453	7,498	7,542	7,586	7,630	7,674	7,718	7,481
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	2	3	5	7	9	10	12	14	15	17	19	21	10
36	340.5	Office Furniture & Equipment	76	77	77	78	79	80	80	81	82	82	83	84	85	80
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	250	252	254	256	257	259	261	263	265	266	268	270	272	261
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	39,261	39,096	39,330	36,730	36,958	36,438	36,719	36,999	37,279	37,559	37,840	38,120	38,400	37,748
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
 Haines Creek
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission
 Schedule: A-9
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	25	25	25	25	25	25	25	25	25	25	26	26	26	25
3	302.1	Franchises	263	265	267	268	270	272	274	276	277	279	281	283	284	274
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,902	1,907	1,913	1,918	1,923	1,928	1,934	1,939	1,944	1,950	1,955	1,960	1,965	1,934
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	583	585	587	589	591	(162)	(114)	(67)	(20)	28	75	123	170	228
13	310.2	Power Generation Equipment	1,962	2,026	2,089	2,152	2,216	2,279	2,342	2,405	2,469	2,532	2,595	2,659	2,722	2,342
14	311.2	Pumping Equipment	2,842	2,865	2,887	2,910	2,932	2,955	2,977	3,000	3,022	3,044	3,067	3,089	3,112	2,977
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	252	261	271	281	291	300	310	320	330	339	349	359	369	310
19	311.3	Pumping Equipment	54	56	59	61	63	65	67	69	71	73	75	77	80	67
20	320.3	Water Treatment Equipment	639	642	645	648	651	656	661	666	670	675	680	685	690	662
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	1,822	1,829	1,837	1,844	1,852	1,859	1,866	1,874	1,881	1,889	1,896	1,903	1,911	1,866
27	331.4	Transm. & Distribution Mains	20,962	20,978	21,036	18,260	18,313	18,366	18,419	18,472	18,524	18,577	18,630	18,683	18,736	19,074
28	333.4	Services	82	84	85	86	88	89	90	92	93	95	96	97	99	90
29	334.4	Meters & Meter Installations	7,545	7,226	7,264	7,301	7,339	7,376	7,414	7,451	7,489	7,526	7,564	7,602	7,639	7,441
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	59	61	64	66	69	71	74	76	79	81	84	87	89	74
36	340.5	Office Furniture & Equipment	76	77	77	78	79	80	80	81	82	82	83	84	85	80
37	340.51	Computer Equipment	318	382	452	523	595	670	746	825	908	995	1,082	1,173	1,265	764
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	250	252	254	256	257	259	261	263	265	266	268	270	272	261
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	39,637	39,521	39,811	37,266	37,553	37,089	37,426	37,766	38,111	38,458	38,807	39,159	39,512	38,471

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
48 Estates
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission
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 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	29,184	29,319	29,454	29,589	29,724	29,858	29,993	30,128	30,263	30,398	30,532	30,667	30,802	29,993
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	(240)	(238)	(235)	(233)	(230)	(224)	(218)	(212)	(206)	(200)	(194)	(187)	(181)	(215)
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	972	1,041	1,110	1,179	1,247	1,316	1,398	1,480	1,561	1,643	1,725	1,807	10,668	2,088
28	333.4	Services	(61)	(61)	(61)	(61)	(61)	(61)	(50)	(40)	(29)	(18)	(7)	4	14	(38)
29	334.4	Meters & Meter Installations	1,944	1,966	1,988	2,011	2,033	2,055	2,077	2,100	2,122	2,144	2,166	2,189	2,211	2,077
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	231	236	240	244	249	253	257	261	266	270	274	279	283	257
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	58,780	59,797	60,813	61,829	62,846	63,862	64,879	65,895	66,911	67,928	68,944	69,961	70,977	64,879
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	1,867	1,881	1,894	1,908	1,921	1,935	1,948	1,961	1,975	1,988	2,002	2,015	2,029	1,948
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	92,679	93,941	95,203	96,466	97,728	98,994	100,284	101,574	102,864	104,153	105,443	106,733	116,802	100,989
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
 48 Estates
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission
 Schedule: A-9
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	29,184	29,302	29,420	29,538	29,656	29,774	29,892	30,010	30,128	30,246	30,364	30,482	30,600	29,892
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	(240)	(239)	(238)	(237)	(236)	(233)	(230)	(227)	(225)	(222)	(219)	(216)	(213)	(229)
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	9,749	9,812	9,875	9,937	10,000	10,062	10,136	10,210	10,285	10,359	10,433	10,507	10,581	10,150
28	333.4	Services	(61)	(61)	(61)	(61)	(61)	(61)	(52)	(42)	(33)	(23)	(14)	(5)	5	(41)
29	334.4	Meters & Meter Installations	1,944	1,963	1,982	2,001	2,020	2,038	2,057	2,076	2,095	2,114	2,133	2,152	2,171	2,057
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	231	235	238	242	245	249	252	255	259	262	266	269	273	252
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	45	46	47	48	49	50	51	52	53	54	55	56	57	51
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	244	293	346	400	456	513	572	632	696	762	829	898	969	585
38	341.5	Transportation Equipment	58,780	59,797	60,813	61,829	62,846	63,862	64,879	65,895	66,911	67,928	68,944	69,961	70,977	64,879
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	1,867	1,881	1,894	1,908	1,921	1,935	1,948	1,961	1,975	1,988	2,002	2,015	2,029	1,948
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	101,744	103,028	104,316	105,605	106,896	108,189	109,506	110,823	112,145	113,469	114,793	116,120	117,448	109,545

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance
 Summit Chase
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

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 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	1,594	1,621	1,648	1,675	1,702	1,730	1,757	1,784	1,811	1,838	1,866	1,893	1,920	1,757
3	302.1	Franchises	49	50	50	51	51	52	52	53	53	54	54	55	55	52
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	68	136	203	271	339	407	475	543	610	678	746	814	407
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	25,715	25,840	25,964	9,500	9,579	9,658	9,737	9,816	9,894	9,973	10,052	10,131	10,210	13,544
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	10,173	10,239	10,305	10,372	10,438	10,504	10,570	10,636	10,702	10,768	10,834	10,900	10,966	10,570
14	311.2	Pumping Equipment	3,263	3,368	3,473	3,579	3,684	3,789	3,894	4,000	4,105	4,210	4,315	4,421	4,526	3,894
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	29,233	25,822	26,099	192	198	204	211	217	223	230	236	242	12,661	7,367
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	(165)	(156)	(148)	(139)	(130)	(118)	(106)	(94)	(81)	(69)	(57)	(44)	(32)	(103)
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	40	80	119	159	199	239	278	318	110
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	8,284	8,382	8,480	8,579	8,677	8,775	8,873	8,971	9,069	9,167	9,266	9,364	9,462	8,873
27	331.4	Transm. & Distribution Mains	26,197	25,666	25,787	25,908	26,029	26,150	26,271	26,460	25,583	25,706	25,829	25,952	26,075	25,893
28	333.4	Services	2,842	2,855	2,868	2,882	2,895	2,908	2,921	2,935	2,948	2,961	2,974	2,988	3,001	2,921
29	334.4	Meters & Meter Installations	8,994	8,643	8,688	8,733	8,777	8,822	8,867	8,248	8,295	8,341	8,388	8,435	8,482	8,593
30	335.4	Hydrants	3,330	3,345	3,359	3,374	3,389	3,404	3,419	3,434	3,449	3,464	3,479	3,494	3,509	3,419
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	179	181	184	187	190	193	195	198	201	204	206	209	212	195
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	971	977	984	990	997	1,004	1,010	1,017	1,023	1,030	1,037	1,043	1,050	1,010
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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	1,483	1,540	1,596	1,653	1,710	1,767	1,824	1,881	1,938	1,995	2,052	2,109	2,166	1,824
45	348.5	Other Tangible Plant	13,417	13,553	13,688	13,823	13,958	14,093	14,228	14,362	14,497	14,632	14,767	14,902	15,037	14,227
46		TOTAL	135,558	131,993	133,163	91,561	92,415	93,313	94,210	93,512	94,413	95,314	96,216	97,117	110,430	104,555
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account.

Test Year Average balance

Summit Chase

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	1,594	1,611	1,628	1,645	1,662	1,679	1,696	1,713	1,730	1,747	1,764	1,781	1,798	1,696
3	302.1	Franchises	49	50	50	51	51	52	52	53	53	54	54	55	55	52
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	68	136	203	271	339	407	475	543	610	678	746	814	407
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	25,715	25,811	25,907	9,415	9,465	9,515	9,566	9,616	9,666	9,717	9,767	9,817	9,867	13,373
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	10,173	10,239	10,305	10,372	10,438	10,504	10,570	10,636	10,702	10,768	10,834	10,900	10,966	10,570
14	311.2	Pumping Equipment	3,263	3,368	3,473	3,579	3,684	3,789	3,894	4,000	4,105	4,210	4,315	4,421	4,526	3,894
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	41,742	38,060	38,065	12,158	12,163	12,169	12,174	12,180	12,185	12,191	12,197	12,202	12,208	18,438
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	(165)	(161)	(157)	(153)	(149)	(144)	(138)	(132)	(127)	(121)	(116)	(110)	(104)	(137)
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	44	88	133	177	221	265	309	353	122
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	8,284	8,382	8,480	8,579	8,677	8,775	8,873	8,971	9,069	9,167	9,266	9,364	9,462	8,873
27	331.4	Transm. & Distribution Mains	26,197	25,652	25,759	25,866	25,973	26,080	26,187	25,362	25,471	25,579	25,688	25,797	25,905	25,809
28	333.4	Services	2,842	2,853	2,865	2,877	2,888	2,900	2,911	2,923	2,935	2,946	2,958	2,969	2,981	2,911
29	334.4	Meters & Meter Installations	8,994	8,636	8,674	8,712	8,750	8,789	8,827	8,200	8,240	8,280	8,320	8,360	8,399	8,552
30	335.4	Hydrants	3,330	3,343	3,356	3,369	3,383	3,396	3,409	3,423	3,436	3,449	3,462	3,476	3,489	3,409
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	179	181	183	185	188	190	192	194	196	199	201	203	205	192
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	116	120	123	127	130	134	138	141	145	149	152	156	160	138
36	340.5	Office Furniture & Equipment	971	977	984	990	997	1,004	1,010	1,017	1,023	1,030	1,037	1,043	1,050	1,010
37	340.51	Computer Equipment	630	757	896	1,036	1,180	1,327	1,479	1,635	1,800	1,972	2,145	2,325	2,508	1,515
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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	1,483	1,540	1,596	1,653	1,710	1,767	1,824	1,881	1,938	1,995	2,052	2,109	2,166	1,824
45	348.5	Other Tangible Plant	13,417	13,417	13,416	13,415	13,415	13,414	13,414	13,413	13,412	13,412	13,411	13,410	13,410	13,414
46		TOTAL	148,813	144,903	145,741	104,078	104,875	105,722	106,573	105,832	106,700	107,574	108,450	109,332	110,217	116,062

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Valencia Terrace

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: A-9

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	14,109	14,221	14,334	14,446	14,558	14,671	14,783	14,896	15,008	15,120	15,233	15,345	15,457	14,783
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	18,578	18,795	19,012	19,229	19,446	19,663	19,880	20,098	20,315	20,532	20,749	20,966	21,183	19,880
14	311.2	Pumping Equipment	671	721	771	820	870	920	970	1,020	1,069	1,119	1,169	1,219	1,268	970
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	3,071	(3,702)	(3,655)	(3,609)	(3,562)	(3,516)	(3,469)	(3,422)	(3,376)	(3,329)	(3,283)	(3,236)	(3,189)	(2,944)
19	311.3	Pumping Equipment	(99)	(51)	(3)	45	93	141	189	237	285	333	381	429	477	189
20	320.3	Water Treatment Equipment	(23,312)	(23,301)	(23,291)	(23,280)	(23,270)	(23,259)	(23,249)	(23,238)	(23,228)	(23,217)	(23,207)	(23,196)	(23,186)	(23,249)
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	7,862	8,016	8,171	8,325	(11,767)	(11,658)	(11,550)	(11,441)	(11,333)	(11,224)	(11,116)	(11,007)	(10,899)	(5,355)
27	331.4	Transm. & Distribution Mains	51,864	51,201	51,332	51,462	51,592	51,722	51,852	51,983	52,113	52,243	52,373	52,503	52,634	51,913
28	333.4	Services	616	620	624	629	633	637	641	645	649	653	657	661	665	641
29	334.4	Meters & Meter Installations	(35,561)	(36,071)	(36,001)	(35,932)	(35,862)	(35,792)	(35,723)	(35,653)	(35,584)	(35,514)	(35,444)	(35,375)	(35,305)	(35,678)
30	335.4	Hydrants	274	(759)	(754)	(749)	(744)	(739)	(734)	(729)	(724)	(719)	(715)	(710)	(705)	(654)
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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		TOTAL	38,073	29,691	30,538	31,385	11,987	12,789	13,591	14,392	15,194	15,996	16,798	17,599	18,401	20,495
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2007

Attachment 1 page 1 of 25
MFR Deficiency No. 4
Docket No. 080121-WS

SYSTEM NAME / COUNTY : SILVER LAKE OAKS / PUTNAM

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
301	Organization	\$ 0	\$	\$	\$ 0	\$ 22	22		22	0
302	Franchises	0			0	373	373		373	0
304	Structures and Improvements	980			980	(113)	(83)	30	(113)	(0)
305	Collecting and Impounding Reservoirs	0			0	0	0		0	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	2,701	2,701		2,701	(0)
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	87	87		87	(0)
310	Power Generation Equipment	0			0	0	0		0	0
311	Pumping Equipment	944			944	(95)	(95)		(95)	0
320	Water Treatment Equipment	0			0	0	0		0	0
330	Distribution Reservoirs and Standpipes	0			0	28,794	28,794		28,794	(0)
331	Transmission and Distribution Mains	0			0	1,629	1,629		1,629	(0)
333	Services	0			0	1,562	1,562		1,562	(0)
334	Meters and Meter Installations	0			0	(57)	(57)		(57)	(0)
335	Hydrants	0			0	0	0		0	0
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	0	0		0	0
340	Office Furniture and Equipment	0			0	0	502	502	0	0
341	Transportation Equipment	0			0	0	0		0	0
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	0	0		0	0
344	Laboratory Equipment	0			0	0	0		0	0
345	Power Operated Equipment	0			0	0	0		0	0
346	Communication Equipment	0			0	0	0		0	0
347	Miscellaneous Equipment	0			0	0	0		0	0
348	Other Tangible Plant	0			0	0	0		0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 1,924	\$ 0	\$ 0	\$ 1,924	\$ 34,903	35,435	531	34,904	(1)

W-6(b)

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY : CHULUOTA / SEMINOLE

YEAR OF REPORT
December 31, 2007

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MFR Deficiency No. 4
Docket No. 080121-WS

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+l-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-9 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0	0		0	0
302	Franchises	0			0	768	768		768	(0)
304	Structures and Improvements	5,995			5,995	86,809	87,766	957	86,809	(0)
305	Collecting and Impounding Reservoirs	0			0	0	0		0	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	41,588	41,588		41,588	(0)
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	28,623	28,623		28,623	0
310	Power Generation Equipment	0			0	36,307	36,307		36,307	0
311	Pumping Equipment	7,495			7,495	67,855	67,855		67,855	(0)
320	Water Treatment Equipment	0			0	8,041	8,041		8,041	0
330	Distribution Reservoirs and Standpipes	0			0	199,262	199,261		199,261	1
331	Transmission and Distribution Mains	130,860			130,860	221,317	221,317		221,317	(0)
333	Services	0			0	101,209	101,209		101,209	0
334	Meters and Meter Installations	2,732			2,732	(15,754)	(15,754)		(15,754)	0
335	Hydrants	1,266			1,266	14,841	14,842		14,842	(1)
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	110	110		110	(0)
340	Office Furniture and Equipment	0			0	2,212	18,398	16,186	2,212	(0)
341	Transportation Equipment	0			0	9,742	9,742		9,742	0
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	24,733	24,733		24,733	(0)
344	Laboratory Equipment	0			0	15,320	15,320		15,320	(0)
345	Power Operated Equipment	0			0	5,802	5,802		5,802	0
346	Communication Equipment	0			0	9,518	9,518		9,518	0
347	Miscellaneous Equipment	0			0	2,872	2,872		2,872	(0)
348	Other Tangible Plant	0			0	232	232		232	(0)
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 148,348	\$ 0	\$ 0	\$ 148,348	\$ 861,407	878,549	17,142	861,407	0

W-6(b)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.
 SYSTEM NAME / COUNTY : ARREDONDO ESTATES/FARMS / ALACHUA

YEAR OF REPORT
 December 31, 2007

Attachment 1 page 3 of 25
 MFR Deficiency No. 4
 Docket No. 080121-WS

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (e+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-9 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0	0		0	0
302	Franchises	0			0	0	0		0	0
304	Structures and Improvements	1,951			1,951	9,249	9,669	407	9,262	(13)
305	Collecting and Impounding Reservoirs	0			0	0	0		0	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	9,839	9,875		9,875	(36)
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	5,870	5,877		5,877	(7)
310	Power Generation Equipment	0			0	23,288	23,262		23,262	26
311	Pumping Equipment	0			0	14,959	14,948		14,948	11
320	Water Treatment Equipment	0			0	26,025	26,057		26,057	(32)
330	Distribution Reservoirs and Standpipes	0			0	32,015	31,989		31,989	26
331	Transmission and Distribution Mains	20,362			20,362	48,540	48,512		48,512	28
333	Services	0			0	17,953	17,945		17,945	8
334	Meters and Meter Installations	55,385			55,385	11,460	11,295		11,295	165
335	Hydrants	0			0	2,000	2,000		2,000	(0)
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	1,054	1,059		1,059	(5)
340	Office Furniture and Equipment	0			0	2,721	9,657	6,885	2,772	(51)
341	Transportation Equipment	0			0	0	0		0	0
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	634	646		646	(12)
344	Laboratory Equipment	0			0	0	0		0	0
345	Power Operated Equipment	0			0	0	0		0	0
346	Communication Equipment	0			0	0	0		0	0
347	Miscellaneous Equipment	0			0	0	0		0	0
348	Other Tangible Plant	0			0	3,208	3,315		3,315	(107)
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 77,698	\$ 0	\$ 0	\$ 77,698	\$ 208,815	216,107	7,292	208,815	(0)

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

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SYSTEM NAME / COUNTY: OAKWOOD / BREVARD

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)		SALVAGE AND INSURANCE (h)		COST OF REMOVAL AND OTHER CHARGES (i)		TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference		
		\$		\$		\$		\$		MFR A-9 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007			
301	Organization	\$	0	\$	0	\$	0	\$	0	0		0	0		
302	Franchises		0		0		0		247	247		247	0		
304	Structures and Improvements		0		0		0		365	520	156	365	0		
305	Collecting and Impounding Reservoirs		0		0		0		0	0		0	0		
306	Lake, River and Other Intakes		0		0		0		0	0		0	0		
307	Wells and Springs		0		0		0		0	0		0	0		
308	Infiltration Galleries and Tunnels		0		0		0		0	0		0	0		
309	Supply Mains		0		0		0		0	0		0	0		
310	Power Generation Equipment		0		0		0		0	0		0	0		
311	Pumping Equipment		0		0		0		0	0		0	0		
320	Water Treatment Equipment		0		0		0		0	0		0	0		
330	Distribution Reservoirs and Standpipes		0		0		0		0	0		0	0		
331	Transmission and Distribution Mains		0		0		0		9,418	9,419		9,419	(1)		
333	Services		0		0		0		5,711	5,710		5,710	1		
334	Meters and Meter Installations		8,254		0		0	8,254	(191)	(191)		(191)	0		
335	Hydrants		0		0		0		0	0		0	0		
336	Backflow Prevention Devices		0		0		0		0	0		0	0		
339	Other Plant Miscellaneous Equipment		0		0		0		0	0		0	0		
340	Office Furniture and Equipment		0		0		0		0	2,633	2,633	0	0		
341	Transportation Equipment		0		0		0		0	0		0	0		
342	Stores Equipment		0		0		0		0	0		0	0		
343	Tools, Shop and Garage Equipment		0		0		0		0	0		0	0		
344	Laboratory Equipment		0		0		0		0	0		0	0		
345	Power Operated Equipment		0		0		0		0	0		0	0		
346	Communication Equipment		0		0		0		0	0		0	0		
347	Miscellaneous Equipment		0		0		0		0	0		0	0		
348	Other Tangible Plant		0		0		0		0	0		0	0		
TOTAL WATER ACCUMULATED DEPRECIATION		\$	8,254	\$	0	\$	0	\$	8,254	\$	15,550	18,338	2,789	15,550	0

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : CARLTON VILLAGE / LAKE

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ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)		SALVAGE AND INSURANCE (h)		COST OF REMOVAL AND OTHER CHARGES (i)		TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (e+f-j) (k)	Reconcile MFR to Annual Report			Difference		
		\$	0	\$	0	\$	0	\$	0	MFR A-9 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007			
301	Organization	\$	0	\$	0	\$	0	\$	0	0		0	0		
302	Franchises		0		0		0		849	849		849	0		
304	Structures and Improvements		0		0		0		7,467	7,633	165	7,468	(1)		
305	Collecting and Impounding Reservoirs		0		0		0		0	0		0	0		
306	Lake, River and Other Intakes		0		0		0		0	0		0	0		
307	Wells and Springs		0		0		0		28,674	28,673		28,673	1		
308	Infiltration Galleries and Tunnels		0		0		0		0	0		0	0		
309	Supply Mains		0		0		0		0	0		0	0		
310	Power Generation Equipment		0		0		0		24,227	24,227		24,227	0		
311	Pumping Equipment		0		0		0		26,783	26,783		26,783	(0)		
320	Water Treatment Equipment		0		0		0		13	13		13	(0)		
330	Distribution Reservoirs and Standpipes		0		0		0		29,643	29,643		29,643	0		
331	Transmission and Distribution Mains		0		0		0		55,614	55,615		55,615	(1)		
333	Services		0		0		0		5,673	5,673		5,673	0		
334	Meters and Meter Installations		0		0		0		(3,223)	(3,223)		(3,223)	(0)		
335	Hydrants		0		0		0		271	271		271	0		
336	Backflow Prevention Devices		0		0		0		0	0		0	0		
339	Other Plant Miscellaneous Equipment		0		0		0		0	0		0	0		
340	Office Furniture and Equipment		0		0		0		0	2,793	2,793	0	0		
341	Transportation Equipment		0		0		0		0	0		0	0		
342	Stores Equipment		0		0		0		0	0		0	0		
343	Tools, Shop and Garage Equipment		0		0		0		0	0		0	0		
344	Laboratory Equipment		0		0		0		0	0		0	0		
345	Power Operated Equipment		0		0		0		0	0		0	0		
346	Communication Equipment		0		0		0		0	0		0	0		
347	Miscellaneous Equipment		0		0		0		0	0		0	0		
348	Other Tangible Plant		0		0		0		0	0		0	0		
TOTAL WATER ACCUMULATED DEPRECIATION		\$	0	\$	0	\$	0	\$	0	\$	175,991	178,949	2,958	175,991	(0)

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.
 SYSTEM NAME / COUNTY : EAST LAKE HARRIS ESTATES / LAKE

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ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

						Reconcile MFR to Annual Report				
						MFR	Subtract	MFR excl.		
						A-9 p3 of 3	Admin FL	Allocations	Difference	
						12/2007	12/2007	12/2007		
ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES	BALANCE AT END OF YEAR				
(a)	(b)	(g)	(h)	(i)	(g-h+i)	(c+f-j)				
					(j)	(k)				
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0	0		0	0
302	Franchises	0			0	255	255		255	0
304	Structures and Improvements	0			0	6,066	6,185	119	6,066	(0)
305	Collecting and Impounding Reservoirs	0			0	0	0		0	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	1,887	1,887		1,887	0
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	6,425	6,425		6,425	0
310	Power Generation Equipment	0			0	86,373	86,373		86,373	0
311	Pumping Equipment	0			0	4,930	4,930		4,930	(0)
320	Water Treatment Equipment	0			0	997	997		997	0
330	Distribution Reservoirs and Standpipes	0			0	(4,071)	(4,070)		(4,070)	(1)
331	Transmission and Distribution Mains	0			0	62,666	62,666		62,666	(0)
333	Services	0			0	24,192	24,192		24,192	(0)
334	Meters and Meter Installations	52			52	7,541	7,541		7,541	(0)
335	Hydrants	0			0	0	0		0	0
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	0	0		0	0
340	Office Furniture and Equipment	0			0	0	2,017	2,017	0	0
341	Transportation Equipment	0			0	0	0		0	0
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	0	0		0	0
344	Laboratory Equipment	0			0	0	0		0	0
345	Power Operated Equipment	0			0	0	0		0	0
346	Communication Equipment	0			0	0	0		0	0
347	Miscellaneous Equipment	0			0	0	0		0	0
348	Other Tangible Plant	0			0	0	0		0	0
	TOTAL WATER ACCUMULATED DEPRECIATION	\$ 52	\$ 0	\$ 0	\$ 52	\$ 197,261	199,398	2,137	197,262	(1)

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

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SYSTEM NAME / COUNTY : FERN TERRACE / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-9 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0	0		0	0
302	Franchises	0			0	370	370		370	0
304	Structures and Improvements	3,261			3,261	2,701	2,786	84	2,701	(0)
305	Collecting and Impounding Reservoirs	0			0	0	0		0	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	1,427	1,427		1,427	0
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	0	0		0	0
310	Power Generation Equipment	0			0	(5,420)	(5,420)		(5,420)	0
311	Pumping Equipment	0			0	4,652	4,652		4,652	(0)
320	Water Treatment Equipment	0			0	652	652		652	0
330	Distribution Reservoirs and Standpipes	0			0	16,132	16,131		16,131	1
331	Transmission and Distribution Mains	473			473	5,777	5,777		5,777	(0)
333	Services	0			0	1,440	1,440		1,440	(0)
334	Meters and Meter Installations	129			129	1,555	1,555		1,555	(0)
335	Hydrants	0			0	0	0		0	0
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	0	0		0	0
340	Office Furniture and Equipment	0			0	0	1,425	1,425	0	0
341	Transportation Equipment	0			0	0	0		0	0
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	0	0		0	0
344	Laboratory Equipment	0			0	0	0		0	0
345	Power Operated Equipment	0			0	0	0		0	0
346	Communication Equipment	0			0	0	0		0	0
347	Miscellaneous Equipment	0			0	0	0		0	0
348	Other Tangible Plant	0			0	0	0		0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 3,863	\$ 0	\$ 0	\$ 3,863	\$ 29,286	30,794	1,509	29,285	1

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

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SYSTEM NAME / COUNTY : GRAND TERRACE / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (b)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-9 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0	0		0	0
302	Franchises	0			0	211	211		211	0
304	Structures and Improvements	4,000			4,000	(9,128)	(9,054)	74	(9,128)	0
305	Collecting and Impounding Reservoirs	0			0	0	0		0	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	1,817	1,817		1,817	0
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	0	0		0	0
310	Power Generation Equipment	0			0	0	0		0	0
311	Pumping Equipment	0			0	2,351	2,351		2,351	(0)
320	Water Treatment Equipment	0			0	139	140		140	(1)
330	Distribution Reservoirs and Standpipes	0			0	6,122	6,122		6,122	0
331	Transmission and Distribution Mains	0			0	8,200	8,200		8,200	(0)
333	Services	0			0	1,918	1,918		1,918	0
334	Meters and Meter Installations	0			0	2,998	2,998		2,998	0
335	Hydrants	0			0	969	969		969	(0)
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	0	0		0	0
340	Office Furniture and Equipment	0			0	0	1,254	1,254	0	0
341	Transportation Equipment	0			0	0	0		0	0
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	0	0		0	0
344	Laboratory Equipment	0			0	0	0		0	0
345	Power Operated Equipment	0			0	0	0		0	0
346	Communication Equipment	0			0	0	0		0	0
347	Miscellaneous Equipment	0			0	0	0		0	0
348	Other Tangible Plant	0			0	0	0		0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 4,000	\$ 0	\$ 0	\$ 4,000	\$ 15,597	16,925	1,328	15,597	0

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

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SYSTEM NAME / COUNTY : HAINES CREEK / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES	BALANCE AT END OF YEAR	Reconcile MFR to Annual Report			Difference
							(g)	(h)	(i)	
301	Organization	\$ 0	\$	\$	\$ 0	\$ 26	26		26	0
302	Franchises	0			0	284	284		284	(0)
304	Structures and Improvements	0			0	383	458	75	383	(0)
305	Collecting and Impounding Reservoirs	0			0	0	0		0	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	1,964	1,965		1,965	(1)
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	800			800	170	170		170	0
310	Power Generation Equipment	0			0	2,722	2,722		2,722	0
311	Pumping Equipment	0			0	3,192	3,191		3,191	1
320	Water Treatment Equipment	0			0	690	690		690	0
330	Distribution Reservoirs and Standpipes	0			0	1,911	1,911		1,911	0
331	Transmission and Distribution Mains	2,871			2,871	18,735	18,736		18,736	(1)
333	Services	0			0	99	99		99	0
334	Meters and Meter Installations	357			357	7,639	7,639		7,639	(0)
335	Hydrants	0			0	0	0		0	0
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	0	0		0	0
340	Office Furniture and Equipment	0			0	85	1,350	1,265	85	0
341	Transportation Equipment	0			0	0	0		0	0
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	272	272		272	0
344	Laboratory Equipment	0			0	0	0		0	0
345	Power Operated Equipment	0			0	0	0		0	0
346	Communication Equipment	0			0	0	0		0	0
347	Miscellaneous Equipment	0			0	0	0		0	0
348	Other Tangible Plant	0			0	0	0		0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 4,028	\$ 0	\$ 0	\$ 4,028	\$ 38,172	39,512	1,340	38,172	0

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

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SYSTEM NAME / COUNTY : 48 ESTATES / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-9 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0	0		0	0
302	Franchises	0			0	0	0		0	0
304	Structures and Improvements	0			0	30,599	30,658	57	30,600	(1)
305	Collecting and Impounding Reservoirs	0			0	0	0		0	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	0	0		0	0
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	0	0		0	0
310	Power Generation Equipment	0			0	0	0		0	0
311	Pumping Equipment	0			0	0	0		0	0
320	Water Treatment Equipment	0			0	(213)	(213)		(213)	0
330	Distribution Reservoirs and Standpipes	0			0	0	0		0	0
331	Transmission and Distribution Mains	0			0	10,581	10,581		10,581	(0)
333	Services	0			0	5	5		5	0
334	Meters and Meter Installations	0			0	2,171	2,171		2,171	0
335	Hydrants	0			0	0	0		0	0
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	273	273		273	0
340	Office Furniture and Equipment	0			0	0	969	969	0	0
341	Transportation Equipment	0			0	70,977	70,977		70,977	0
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	0	0		0	0
344	Laboratory Equipment	0			0	0	0		0	0
345	Power Operated Equipment	0			0	0	0		0	0
346	Communication Equipment	0			0	0	0		0	0
347	Miscellaneous Equipment	0			0	2,029	2,029		2,029	0
348	Other Tangible Plant	0			0	0	0		0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 0	\$ 0	\$ 0	\$ 0	\$ 116,422	117,448	1,026	116,422	(0)

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UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

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SYSTEM NAME / COUNTY : SUMMIT CHASE / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-9 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
301	Organization	\$ 0	\$	\$	\$ 0	\$ 1,798	1,798		1,798	0
302	Franchises	0			0	55	55		55	(0)
304	Structures and Improvements	3,688			3,688	13,032	13,181	148	13,033	(1)
305	Collecting and Impounding Reservoirs	0			0	0	0		0	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	16,543			16,543	9,868	9,867		9,867	1
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	0	0		0	0
310	Power Generation Equipment	0			0	10,966	10,966		10,966	(0)
311	Pumping Equipment	0			0	4,526	4,526		4,526	0
320	Water Treatment Equipment	0			0	(105)	(104)		(104)	(1)
330	Distribution Reservoirs and Standpipes	0			0	9,462	9,462		9,462	0
331	Transmission and Distribution Mains	1,586			1,586	25,906	25,905		25,905	1
333	Services	0			0	2,981	2,981		2,981	0
334	Meters and Meter Installations	1,062			1,062	8,400	8,399		8,399	1
335	Hydrants	0			0	3,489	3,489		3,489	0
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	558	559		559	(1)
340	Office Furniture and Equipment	0			0	1,049	3,557	2,508	1,050	(1)
341	Transportation Equipment	0			0	0	0		0	0
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	0	0		0	0
344	Laboratory Equipment	0			0	0	0		0	0
345	Power Operated Equipment	0			0	0	0		0	0
346	Communication Equipment	0			0	0	0		0	0
347	Miscellaneous Equipment	0			0	2,166	2,166		2,166	0
348	Other Tangible Plant	0			0	13,410	13,410		13,410	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 22,879	\$ 0	\$ 0	\$ 22,879	\$ 107,561	110,217	2,656	107,561	(0)

W-6(b)

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY : VALENCIA TERRACE / LAKE

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ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-9 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0	0		0	0
302	Franchises	0			0	0	0		0	0
304	Structures and Improvements	6,784			6,784	(3,189)	(2,951)	239	(3,189)	0
305	Collecting and Impounding Reservoirs	0			0	0	0		0	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	15,456	15,456		15,456	(0)
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	0	0		0	0
310	Power Generation Equipment	0			0	21,183	21,183		21,183	(0)
311	Pumping Equipment	0			0	1,745	1,745		1,745	0
320	Water Treatment Equipment	0			0	(23,186)	(23,186)		(23,186)	(0)
330	Distribution Reservoirs and Standpipes	20,200			20,200	(10,815)	(10,815)		(10,815)	(0)
331	Transmission and Distribution Mains	792			792	52,634	52,634		52,634	0
333	Services	0			0	665	665		665	(0)
334	Meters and Meter Installations	579			579	(35,305)	(35,305)		(35,305)	0
335	Hydrants	1,038			1,038	(705)	(705)		(705)	(0)
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	0	0		0	0
340	Office Furniture and Equipment	0			0	0	4,035	4,035	0	0
341	Transportation Equipment	0			0	0	0		0	0
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	0	0		0	0
344	Laboratory Equipment	0			0	0	0		0	0
345	Power Operated Equipment	0			0	0	0		0	0
346	Communication Equipment	0			0	0	0		0	0
347	Miscellaneous Equipment	0			0	0	0		0	0
348	Other Tangible Plant	0			0	0	0		0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 29,393	\$ 0	\$ 0	\$ 29,393	\$ 18,483	22,757	4,274	18,484	(1)

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

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SYSTEM NAME / COUNTY : MORNINGVIEW / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-9 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0	0		0	0
302	Franchises	0			0	165	165		165	0
304	Structures and Improvements	3,309			3,309	502	635	26	610	(108)
305	Collecting and Impounding Reservoirs	0			0	108	0		0	108
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	1,646	1,646		1,646	0
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	0	0		0	0
310	Power Generation Equipment	0			0	0	0		0	0
311	Pumping Equipment	0			0	5,326	5,326		5,326	(0)
320	Water Treatment Equipment	0			0	621	621		621	0
330	Distribution Reservoirs and Standpipes	0			0	20,761	20,761		20,761	(0)
331	Transmission and Distribution Mains	0			0	4,347	4,347		4,347	0
333	Services	0			0	791	791		791	(0)
334	Meters and Meter Installations	0			0	454	455		455	(1)
335	Hydrants	0			0	0	0		0	0
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	0	0		0	0
340	Office Furniture and Equipment	0			0	0	433	433	0	0
341	Transportation Equipment	0			0	0	0		0	0
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	0	0		0	0
344	Laboratory Equipment	0			0	0	0		0	0
345	Power Operated Equipment	0			0	0	0		0	0
346	Communication Equipment	0			0	0	0		0	0
347	Miscellaneous Equipment	0			0	0	1		1	(1)
348	Other Tangible Plant	0			0	0	0		0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 3,309	\$ 0	\$ 0	\$ 3,309	\$ 34,721	35,180	459	34,722	(1)

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UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

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SYSTEM NAME / COUNTY : PICCIOLA ISLAND / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)		SALVAGE AND INSURANCE (h)		COST OF REMOVAL AND OTHER CHARGES (i)		TOTAL CHARGES (g-h+i) (j)		BALANCE AT END OF YEAR (c+f-j) (k)		Reconcile MFR to Annual Report			Difference
		\$		\$		\$		\$		\$		MFR A-9 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
301	Organization	\$	0	\$	0	\$	0	\$	0	\$	0	0		0	0
302	Franchises		0		0		0		0		123	123		123	(0)
304	Structures and Improvements		0		0		0		0		(1,115)	(1,014)	101	(1,115)	0
305	Collecting and Impounding Reservoirs		0		0		0		0		0	0		0	0
306	Lake, River and Other Intakes		0		0		0		0		0	0		0	0
307	Wells and Springs		0		0		0		0		6,075	6,076		6,076	(1)
308	Infiltration Galleries and Tunnels		0		0		0		0		0	0		0	0
309	Supply Mains		0		0		0		0		296	296		296	(0)
310	Power Generation Equipment		0		0		0		0		17,737	17,737		17,737	(0)
311	Pumping Equipment		0		0		0		0		12,459	12,458		12,458	1
320	Water Treatment Equipment		0		0		0		0		797	797		797	(0)
330	Distribution Reservoirs and Standpipes		0		0		0		0		14,507	14,507		14,507	0
331	Transmission and Distribution Mains		0		0		0		0		11,219	11,218		11,218	1
333	Services		0		0		0		0		5,986	5,986		5,986	0
334	Meters and Meter Installations		0		0		0		0		1,323	1,323		1,323	(0)
335	Hydrants		0		0		0		0		0	0		0	0
336	Backflow Prevention Devices		0		0		0		0		0	0		0	0
339	Other Plant Miscellaneous Equipment		0		0		0		0		0	0		0	0
340	Office Furniture and Equipment		0		0		0		0		0	0		0	0
341	Transportation Equipment		0		0		0		0		0	1,710	1,710	0	0
342	Stores Equipment		0		0		0		0		0	0		0	0
343	Tools, Shop and Garage Equipment		0		0		0		0		0	0		0	0
344	Laboratory Equipment		0		0		0		0		0	0		0	0
345	Power Operated Equipment		0		0		0		0		0	0		0	0
346	Communication Equipment		0		0		0		0		0	0		0	0
347	Miscellaneous Equipment		0		0		0		0		1	1		1	0
348	Other Tangible Plant		0		0		0		0		0	0		0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$	0	\$	0	\$	0	\$	0	\$	69,408	71,219	1,811	69,408	(0)

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.
 SYSTEM NAME / COUNTY : SILVER LAKE/WESTERN SHORES / LAKE

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ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)		SALVAGE AND INSURANCE (h)		COST OF REMOVAL AND OTHER CHARGES (i)		TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (e+f-j) (k)	Reconcile MFR to Annual Report			Difference		
		\$		\$		\$		\$	\$	MFR A-9 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007			
301	Organization	\$	0	\$		\$		0	\$	0	0		0	0	
302	Franchises		0					0		2,346	2,345		2,345	1	
304	Structures and Improvements		17,292					17,292		23,517	24,603	1,085	23,518	(1)	
305	Collecting and Impounding Reservoirs		0					0		0	0		0	0	
306	Lake, River and Other Intakes		0					0		0	0		0	0	
307	Wells and Springs		0					0		18,353	18,353		18,353	0	
308	Infiltration Galleries and Tunnels		0					0		0	0		0	0	
309	Supply Mains		0					0		65,648	65,648		65,648	(0)	
310	Power Generation Equipment		469					469		67,152	67,153		67,153	(1)	
311	Pumping Equipment		9,042					9,042		148,256	148,255		148,255	1	
320	Water Treatment Equipment		0					0		68,224	68,224		68,224	0	
330	Distribution Reservoirs and Standpipes		0					0		14,858	14,858		14,858	0	
331	Transmission and Distribution Mains		871					871		341,661	341,661		341,661	(0)	
333	Services		0					0		11,362	11,362		11,362	0	
334	Meters and Meter Installations		0					0		19,050	19,050		19,050	0	
335	Hydrants		0					0		1,673	1,673		1,673	0	
336	Backflow Prevention Devices		0					0		0	0		0	0	
339	Other Plant Miscellaneous Equipment		0					0		0	0		0	0	
340	Office Furniture and Equipment		0					0		6,390	24,753	18,363	6,390	0	
341	Transportation Equipment		0					0		28,248	28,249		28,249	(1)	
342	Stores Equipment		0					0		0	0		0	0	
343	Tools, Shop and Garage Equipment		0					0		3,965	3,965		3,965	(0)	
344	Laboratory Equipment		0					0		0	0		0	0	
345	Power Operated Equipment		0					0		0	0		0	0	
346	Communication Equipment		0					0		8,859	8,859		8,859	(0)	
347	Miscellaneous Equipment		0					0		613	613		613	0	
348	Other Tangible Plant		0					0		3,837	3,838		3,838	(1)	
TOTAL WATER ACCUMULATED DEPRECIATION		\$	27,674	\$	0	\$	0	\$	27,674	\$	834,012	853,460	19,448	834,012	(0)

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

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SYSTEM NAME / COUNTY : SKYCREST / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-b+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-9 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0	0		0	0
302	Franchises	0			0	311	312		312	(1)
304	Structures and Improvements	0			0	422	504	82	422	0
305	Collecting and Impounding Reservoirs	0			0	0	0		0	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	1,000	1,000		1,000	(0)
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	461	461		461	0
310	Power Generation Equipment	0			0	4,359	4,359		4,359	(0)
311	Pumping Equipment	0			0	8,889	8,889		8,889	(0)
320	Water Treatment Equipment	0			0	667	667		667	0
330	Distribution Reservoirs and Standpipes	0			0	(171)	(171)		(171)	(0)
331	Transmission and Distribution Mains	0			0	15,045	15,045		15,045	(0)
333	Services	0			0	2,067	2,067		2,067	(0)
334	Meters and Meter Installations	0			0	3,063	3,063		3,063	0
335	Hydrants	0			0	1,048	1,048		1,048	0
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	0	0		0	0
340	Office Furniture and Equipment	0			0	0	1,391	1,391	0	0
341	Transportation Equipment	0			0	0	0		0	0
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	0	0		0	0
344	Laboratory Equipment	0			0	0	0		0	0
345	Power Operated Equipment	0			0	0	0		0	0
346	Communication Equipment	0			0	0	0		0	0
347	Miscellaneous Equipment	0			0	2	1		1	1
348	Other Tangible Plant	0			0	0	0		0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 0	\$ 0	\$ 0	\$ 0	\$ 37,163	38,636	1,473	37,164	(1)

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UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

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SYSTEM NAME / COUNTY : STONE MOUNTAIN / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)		SALVAGE AND INSURANCE (h)		COST OF REMOVAL AND OTHER CHARGES (i)		TOTAL CHARGES (g-h+i) (j)		BALANCE AT END OF YEAR (c+f-j) (k)		Reconcile MFR to Annual Report			Difference
		\$		\$		\$		\$		\$		MFR A-9 p3 of 3 12/2007	Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
301	Organization	\$	0	\$	0	\$	0	\$	0	\$	0	0		0	0
302	Franchises		0		0		0		0		553	553		553	(0)
304	Structures and Improvements		0		0		0		0		1,679	1,685	7	1,679	0
305	Collecting and Impounding Reservoirs		0		0		0		0		0	0		0	0
306	Lake, River and Other Intakes		0		0		0		0		0	0		0	0
307	Wells and Springs		0		0		0		0		1,445	1,445		1,445	(0)
308	Infiltration Galleries and Tunnels		0		0		0		0		0	0		0	0
309	Supply Mains		0		0		0		0		0	0		0	0
310	Power Generation Equipment		0		0		0		0		0	0		0	0
311	Pumping Equipment		0		0		0		0		1,639	1,639		1,639	0
320	Water Treatment Equipment		0		0		0		0		1,010	1,010		1,010	0
330	Distribution Reservoirs and Standpipes		0		0		0		0		1,750	1,750		1,750	0
331	Transmission and Distribution Mains		0		0		0		0		834	834		834	0
333	Services		0		0		0		0		204	204		204	(0)
334	Meters and Meter Installations		0		0		0		0		(105)	(105)		(105)	(0)
335	Hydrants		0		0		0		0		0	0		0	0
336	Backflow Prevention Devices		0		0		0		0		0	0		0	0
339	Other Plant Miscellaneous Equipment		0		0		0		0		0	0		0	0
340	Office Furniture and Equipment		0		0		0		0		0	114	114	0	0
341	Transportation Equipment		0		0		0		0		0	0		0	0
342	Stores Equipment		0		0		0		0		0	0		0	0
343	Tools, Shop and Garage Equipment		0		0		0		0		0	0		0	0
344	Laboratory Equipment		0		0		0		0		0	0		0	0
345	Power Operated Equipment		0		0		0		0		0	0		0	0
346	Communication Equipment		0		0		0		0		0	0		0	0
347	Miscellaneous Equipment		0		0		0		0		1	1		1	0
348	Other Tangible Plant		0		0		0		0		0	0		0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$	0	\$	0	\$	0	\$	0	\$	9,010	9,130	121	9,010	0

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

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SYSTEM NAME / COUNTY : PINEY WOODS / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-9 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0	0		0	0
302	Franchises	0			0	804	804		804	(0)
304	Structures and Improvements	0			0	8,062	8,182	121	8,062	0
305	Collecting and Impounding Reservoirs	0			0	0	0		0	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	1,922	1,922		1,922	(0)
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	0	0		0	0
310	Power Generation Equipment	0			0	22,498	22,499		22,499	(1)
311	Pumping Equipment	0			0	16,906	16,906		16,906	0
320	Water Treatment Equipment	0			0	227	226		226	1
330	Distribution Reservoirs and Standpipes	0			0	80,886	80,887		80,887	(1)
331	Transmission and Distribution Mains	0			0	26,569	26,569		26,569	(0)
333	Services	0			0	3,359	3,359		3,359	(0)
334	Meters and Meter Installations	0			0	3,975	3,975		3,975	(0)
335	Hydrants	0			0	0	0		0	0
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	0	0		0	0
340	Office Furniture and Equipment	0			0	0	2,040	2,040	0	0
341	Transportation Equipment	0			0	0	0		0	0
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	0	0		0	0
344	Laboratory Equipment	0			0	0	0		0	0
345	Power Operated Equipment	0			0	0	0		0	0
346	Communication Equipment	0			0	4	4		4	0
347	Miscellaneous Equipment	0			0	1	1		1	0
348	Other Tangible Plant	0			0	0	0		0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 0	\$ 0	\$ 0	\$ 0	\$ 165,213	167,375	2,161	165,214	(1)

W-6(b)

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

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SYSTEM NAME / COUNTY : QUAIL RIDGE / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-9 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0	0		0	0
302	Franchises	0			0	0	0		0	0
304	Structures and Improvements	0			0	518	583	65	518	0
305	Collecting and Impounding Reservoirs	0			0	0	0		0	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	8,602	8,602		8,602	0
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	0	0		0	0
310	Power Generation Equipment	0			0	0	0		0	0
311	Pumping Equipment	0			0	11,172	11,172		11,172	0
320	Water Treatment Equipment	0			0	(2,700)	(2,700)		(2,700)	0
330	Distribution Reservoirs and Standpipes	0			0	15,439	15,440		15,440	(1)
331	Transmission and Distribution Mains	0			0	10,627	10,627		10,627	0
333	Services	0			0	1,829	1,830		1,830	(1)
334	Meters and Meter Installations	0			0	691	691		691	(0)
335	Hydrants	0			0	1,171	1,171		1,171	0
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	738	738		738	0
340	Office Furniture and Equipment	0			0	0	1,094	1,094	0	0
341	Transportation Equipment	0			0	0	0		0	0
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	0	0		0	0
344	Laboratory Equipment	0			0	0	0		0	0
345	Power Operated Equipment	0			0	0	0		0	0
346	Communication Equipment	0			0	0	0		0	0
347	Miscellaneous Equipment	0			0	1	1		1	0
348	Other Tangible Plant	0			0	0	0		0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 0	\$ 0	\$ 0	\$ 0	\$ 48,088	49,247	1,159	48,088	0

W-6(b)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.
 SYSTEM NAME / COUNTY : PALMS MOBILE HOME PARK / LAKE

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ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-9 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0	0		0	0
302	Franchises	0			0	210	210		210	0
304	Structures and Improvements	0			0	(1,133)	(1,091)	42	(1,133)	0
305	Collecting and Impounding Reservoirs	0			0	0	0		0	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	1,468	1,468		1,468	(0)
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	0	0		0	0
310	Power Generation Equipment	0			0	0	0		0	0
311	Pumping Equipment	0			0	(1,164)	(1,163)		(1,163)	(1)
320	Water Treatment Equipment	0			0	40,554	40,555		40,555	(1)
330	Distribution Reservoirs and Standpipes	0			0	7,811	7,810		7,810	1
331	Transmission and Distribution Mains	1,019			1,019	3,184	3,184		3,184	0
333	Services	0			0	904	904		904	0
334	Meters and Meter Installations	0			0	380	380		380	0
335	Hydrants	0			0	0	0		0	0
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	0	0		0	0
340	Office Furniture and Equipment	0			0	0	707	707	0	0
341	Transportation Equipment	0			0	0	0		0	0
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	0	0		0	0
344	Laboratory Equipment	0			0	0	0		0	0
345	Power Operated Equipment	0			0	0	0		0	0
346	Communication Equipment	0			0	0	0		0	0
347	Miscellaneous Equipment	0			0	0	0		0	0
348	Other Tangible Plant	0			0	0	0		0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 1,019	\$ 0	\$ 0	\$ 1,019	\$ 52,214	52,963	748	52,214	(0)

W-6(b)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : JASMINE LAKES / PASCO

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ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-9 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
301	Organization	\$ 0	\$	\$	\$ 0	\$ 5,982	5,982		5,982	(0)
302	Franchises	0			0	0	0		0	0
304	Structures and Improvements	1,688			1,688	(31,562)	(30,510)	1,052	(31,562)	0
305	Collecting and Impounding Reservoirs	0			0	66	66		66	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	68,427	68,426		68,426	1
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	18,797	18,797		18,797	(0)
310	Power Generation Equipment	0			0	13,122	13,122		13,122	0
311	Pumping Equipment	5,756			5,756	26,646	26,646		26,646	(0)
320	Water Treatment Equipment	0			0	69,967	69,967		69,967	(0)
330	Distribution Reservoirs and Standpipes	0			0	17,681	17,682		17,682	(1)
331	Transmission and Distribution Mains	16,403			16,403	202,493	202,493		202,493	0
333	Services	0			0	26,138	26,138		26,138	(0)
334	Meters and Meter Installations	0			0	87,455	87,455		87,455	(0)
335	Hydrants	12,915			12,915	(6,235)	(6,235)		(6,235)	0
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	645	645		645	(0)
340	Office Furniture and Equipment	0			0	9,105	26,898	17,793	9,105	0
341	Transportation Equipment	0			0	(11,797)	(11,797)		(11,797)	(0)
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	3,507	3,506		3,506	1
344	Laboratory Equipment	0			0	0	0		0	0
345	Power Operated Equipment	0			0	2,592	2,592		2,592	(0)
346	Communication Equipment	0			0	942	942		942	0
347	Miscellaneous Equipment	0			0	809	809		809	(0)
348	Other Tangible Plant	0			0	18,939	18,939		18,939	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 36,762	\$ 0	\$ 0	\$ 36,762	\$ 523,719	542,563	18,844	523,719	0

W-6(b)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

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SYSTEM NAME / COUNTY : PALM TERRACE / PASCO

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-9 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
301	Organization	\$ 0	\$	\$	\$ 0	\$ 527	527		527	0
302	Franchises	0			0	1,084	1,084		1,084	0
304	Structures and Improvements	33,558			33,558	(19,430)	(18,631)	799	(19,430)	(0)
305	Collecting and Impounding Reservoirs	0			0	0	0		0	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	4,212	4,212		4,212	(0)
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	3,253	3,252		3,252	1
310	Power Generation Equipment	0			0	0	0		0	0
311	Pumping Equipment	0			0	3,354	3,354		3,354	(0)
320	Water Treatment Equipment	0			0	0	0		0	0
330	Distribution Reservoirs and Standpipes	0			0	3,535	3,536		3,536	(1)
331	Transmission and Distribution Mains	11,548			11,548	54,740	54,740		54,740	0
333	Services	0			0	1,684	1,684		1,684	0
334	Meters and Meter Installations	0			0	19,518	19,519		19,519	(1)
335	Hydrants	0			0	0	0		0	0
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	0	0		0	0
340	Office Furniture and Equipment	0			0	0	13,518	13,518	0	0
341	Transportation Equipment	0			0	868	868		868	(0)
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	1,183	1,183		1,183	0
344	Laboratory Equipment	0			0	1,966	1,966		1,966	0
345	Power Operated Equipment	0			0	0	0		0	0
346	Communication Equipment	0			0	0	0		0	0
347	Miscellaneous Equipment	0			0	1,050	1,050		1,050	(0)
348	Other Tangible Plant	0			0	0	0		0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 45,106	\$ 0	\$ 0	\$ 45,106	\$ 77,544	91,862	14,317	77,545	(1)

W-6(b)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

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SYSTEM NAME / COUNTY : ZEPHYR SHORES / PASCO

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-9 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0	0		0	0
302	Franchises	0			0	465	465		465	0
304	Structures and Improvements	0			0	(5,033)	(4,682)	351	(5,033)	(0)
305	Collecting and Impounding Reservoirs	0			0	0	0		0	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	(5,887)	(5,887)		(5,887)	0
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	10,329	10,329		10,329	(0)
310	Power Generation Equipment	0			0	0	0		0	0
311	Pumping Equipment	0			0	(5,784)	(5,784)		(5,784)	(0)
320	Water Treatment Equipment	0			0	(16,930)	(16,930)		(16,930)	0
330	Distribution Reservoirs and Standpipes	0			0	15,108	15,108		15,108	0
331	Transmission and Distribution Mains	4,273			4,273	12,985	12,984		12,984	1
333	Services	0			0	877	877		877	0
334	Meters and Meter Installations	0			0	4,499	4,499		4,499	(0)
335	Hydrants	0			0	0	0		0	0
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	0	0		0	0
340	Office Furniture and Equipment	0			0	0	5,939	5,939	0	0
341	Transportation Equipment	0			0	0	0		0	0
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	0	0		0	0
344	Laboratory Equipment	0			0	0	0		0	0
345	Power Operated Equipment	0			0	0	0		0	0
346	Communication Equipment	0			0	0	0		0	0
347	Miscellaneous Equipment	0			0	0	0		0	0
348	Other Tangible Plant	0			0	0	0		0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 4,273	\$ 0	\$ 0	\$ 4,273	\$ 10,629	16,918	6,290	10,628	1

W-6(b)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.
 SYSTEM NAME / COUNTY : INTERLACHEN LAKE/PARK MANOR / PUTNAM

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ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-9 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0	0		0	0
302	Franchises	0			0	0	0		0	0
304	Structures and Improvements	0			0	12,157	12,351	194	12,157	(0)
305	Collecting and Impounding Reservoirs	0			0	0	0		0	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	(2,646)	(2,646)		(2,646)	0
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	0	0		0	0
310	Power Generation Equipment	0			0	8,024	8,024		8,024	0
311	Pumping Equipment	0			0	5,067	5,067		5,067	(0)
320	Water Treatment Equipment	0			0	0	0		0	0
330	Distribution Reservoirs and Standpipes	0			0	14,908	14,908		14,908	0
331	Transmission and Distribution Mains	0			0	20,465	20,465		20,465	(0)
333	Services	0			0	1,800	1,800		1,800	0
334	Meters and Meter Installations	1,276			1,276	4,312	4,312		4,312	0
335	Hydrants	0			0	0	0		0	0
336	Backflow Prevention Devices	0			0	0	0		0	0
339	Other Plant Miscellaneous Equipment	0			0	0	0		0	0
340	Office Furniture and Equipment	0			0	0	3,283	3,283	0	0
341	Transportation Equipment	0			0	747	747		747	0
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	431	431		431	(0)
344	Laboratory Equipment	0			0	0	0		0	0
345	Power Operated Equipment	0			0	0	0		0	0
346	Communication Equipment	0			0	0	0		0	0
347	Miscellaneous Equipment	0			0	0	0		0	0
348	Other Tangible Plant	0			0	300	301		301	(1)
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 1,276	\$ 0	\$ 0	\$ 1,276	\$ 65,565	69,042	3,477	65,565	(0)

W-6(b)

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY : BEECHER'S POINT / PUTNAM

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ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-9 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0	0		0	0
302	Franchises	0			0	77	77		77	(0)
304	Structures and Improvements	0			0	55	90	35	55	(0)
305	Collecting and Impounding Reservoirs	0			0	0	0		0	0
306	Lake, River and Other Intakes	0			0	0	0		0	0
307	Wells and Springs	0			0	0	0		0	0
308	Infiltration Galleries and Tunnels	0			0	0	0		0	0
309	Supply Mains	0			0	0	0		0	0
310	Power Generation Equipment	0			0	0	0		0	0
311	Pumping Equipment	0			0	0	0		0	0
320	Water Treatment Equipment	0			0	0	0		0	0
330	Distribution Reservoirs and Standpipes	0			0	8,390	8,389		8,389	1
331	Transmission and Distribution Mains	2,882			2,882	32,343	32,344		32,344	(1)
333	Services	0			0	2,280	2,280		2,280	0
334	Meters and Meter Installations	0			0	2,035	2,035		2,035	0
335	Hydrants	0			0	305	305		305	0
336	Backflow Prevention Devices	0			0	14,307	14,307		14,307	(0)
339	Other Plant Miscellaneous Equipment	0			0	0	0		0	0
340	Office Furniture and Equipment	0			0	0	593	593	0	0
341	Transportation Equipment	0			0	0	0		0	0
342	Stores Equipment	0			0	0	0		0	0
343	Tools, Shop and Garage Equipment	0			0	0	0		0	0
344	Laboratory Equipment	0			0	0	0		0	0
345	Power Operated Equipment	0			0	0	0		0	0
346	Communication Equipment	0			0	0	0		0	0
347	Miscellaneous Equipment	0			0	0	0		0	0
348	Other Tangible Plant	0			0	0	0		0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 2,882	\$ 0	\$ 0	\$ 2,882	\$ 59,792	60,419	628	59,792	0

W-6(b)

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Silver Lake Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

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Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	20	21	21	21	21	21	21	21	21	22	22	22	22	21
3	302.1	Franchises	350	352	354	356	358	360	361	363	365	367	369	371	373	361
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	800	(178)	(177)	(175)	(174)	(172)	(170)	(169)	(167)	(166)	(164)	(163)	(161)	(95)
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	2,265	2,302	2,338	2,374	2,411	2,447	2,483	2,520	2,556	2,592	2,629	2,665	2,701	2,483
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	82	83	83	84	84	84	85	85	86	86	86	87	87	85
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	763	803	842	882	921	961	1,000	1,040	1,079	1,119	1,159	1,198	1,238	1,000
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	4	7	11	14	18	22	25	29	33	36	40	43	47	25
19	311.3	Pumping Equipment	(827)	(809)	(791)	(773)	(754)	(1,677)	(1,655)	(1,634)	(1,612)	(1,590)	(1,569)	(1,547)	(1,525)	(1,290)
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	130	135	141	146	151	156	161	167	172	177	182	187	193	161
26	330.4	Distr. Reservoirs & Standpipes	26,814	26,970	27,126	27,282	27,438	27,594	27,750	27,906	28,062	28,218	28,374	28,530	28,686	27,750
27	331.4	Transm. & Distribution Mains	1,551	1,558	1,564	1,571	1,577	1,584	1,590	1,597	1,603	1,610	1,616	1,623	1,629	1,590
28	333.4	Services	1,436	1,446	1,457	1,467	1,478	1,488	1,499	1,510	1,520	1,531	1,541	1,552	1,562	1,499
29	334.4	Meters & Meter Installations	(369)	(343)	(317)	(291)	(265)	(239)	(213)	(187)	(161)	(135)	(109)	(83)	(57)	(213)
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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		TOTAL	33,020	32,346	32,652	32,958	33,264	32,629	32,938	33,247	33,557	33,866	34,175	34,485	34,794	33,379
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Valencia Terrace

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	14,109	14,221	14,334	14,446	14,558	14,670	14,783	14,895	15,007	15,119	15,232	15,344	15,456	14,783
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	18,578	18,795	19,012	19,229	19,446	19,663	19,880	20,098	20,315	20,532	20,749	20,966	21,183	19,880
14	311.2	Pumping Equipment	671	721	771	820	870	920	970	1,020	1,069	1,119	1,169	1,219	1,268	970
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	3,071	(3,702)	(3,655)	(3,609)	(3,562)	(3,516)	(3,469)	(3,422)	(3,376)	(3,329)	(3,283)	(3,236)	(3,189)	(2,944)
19	311.3	Pumping Equipment	(99)	(51)	(3)	45	93	141	189	237	285	333	381	429	477	189
20	320.3	Water Treatment Equipment	(23,312)	(23,301)	(23,291)	(23,280)	(23,270)	(23,259)	(23,249)	(23,238)	(23,228)	(23,217)	(23,207)	(23,196)	(23,186)	(23,249)
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	7,862	8,025	8,188	8,351	(11,734)	(11,619)	(11,504)	(11,389)	(11,274)	(11,159)	(11,044)	(10,930)	(10,815)	(5,311)
27	331.4	Transm. & Distribution Mains	51,864	51,201	51,332	51,462	51,592	51,722	51,852	51,983	52,113	52,243	52,373	52,503	52,634	51,913
28	333.4	Services	616	620	624	629	633	637	641	645	649	653	657	661	665	641
29	334.4	Meters & Meter Installations	(35,581)	(36,071)	(36,001)	(35,932)	(35,862)	(35,792)	(35,723)	(35,653)	(35,584)	(35,514)	(35,444)	(35,375)	(35,305)	(35,678)
30	335.4	Hydrants	274	(759)	(754)	(749)	(744)	(739)	(734)	(729)	(724)	(719)	(715)	(710)	(705)	(654)
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	187	191	195	199	204	208	212	217	221	225	230	234	239	212
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	1,014	1,219	1,442	1,667	1,899	2,136	2,380	2,631	2,897	3,173	3,452	3,742	4,035	2,437
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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		TOTAL	39,274	31,110	32,193	33,278	14,122	15,172	16,229	17,291	18,370	19,458	20,549	21,652	22,757	23,189

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	157	158	159	159	160	161	161	162	162	163	164	164	165	161
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,562	1,569	1,576	1,583	1,590	1,597	1,604	1,611	1,618	1,625	1,632	1,639	1,646	1,604
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	2,815	(421)	(347)	(274)	(201)	(128)	(55)	19	92	165	238	312	385	200
19	311.3	Pumping Equipment	5,006	5,032	5,059	5,086	5,112	5,139	5,166	5,193	5,219	5,246	5,273	5,299	5,326	5,166
20	320.3	Water Treatment Equipment	584	588	592	596	601	605	609	613	617	622	626	630	634	609
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	117	126	135	144	153	162	171	180	189	198	207	216	225	171
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	19,117	19,246	19,376	19,505	19,635	19,764	19,894	20,023	20,153	20,282	20,412	20,541	20,671	19,894
27	331.4	Transm. & Distribution Mains	4,193	4,206	4,219	4,231	4,244	4,257	4,270	4,283	4,296	4,308	4,321	4,334	4,347	4,270
28	333.4	Services	764	766	768	770	773	775	777	780	782	784	786	789	791	777
29	334.4	Meters & Meter Installations	338	348	358	367	377	387	396	406	416	425	435	445	455	396
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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	1	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	34,653	31,619	31,894	32,169	32,444	32,719	32,994	33,269	33,544	33,819	34,094	34,369	34,645	33,248
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	157	158	159	159	160	161	161	162	162	163	164	164	165	161
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,562	1,569	1,576	1,583	1,590	1,597	1,604	1,611	1,618	1,625	1,632	1,639	1,646	1,604
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	2,815	(421)	(347)	(274)	(201)	(128)	(55)	19	92	165	238	312	385	200
19	311.3	Pumping Equipment	5,006	5,032	5,059	5,086	5,112	5,139	5,166	5,193	5,219	5,246	5,273	5,299	5,326	5,166
20	320.3	Water Treatment Equipment	584	587	590	593	596	599	602	605	608	612	615	618	621	602
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	117	126	135	144	153	162	171	180	189	198	207	216	225	171
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	19,117	19,254	19,391	19,528	19,665	19,802	19,939	20,076	20,213	20,350	20,487	20,624	20,761	19,939
27	331.4	Transm. & Distribution Mains	4,193	4,206	4,219	4,231	4,244	4,257	4,270	4,283	4,296	4,308	4,321	4,334	4,347	4,270
28	333.4	Services	764	766	768	770	773	775	777	780	782	784	786	789	791	777
29	334.4	Meters & Meter Installations	338	348	358	367	377	387	396	406	416	425	435	445	455	396
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	20	20	21	21	22	22	23	23	24	24	25	25	26	23
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	109	131	155	179	204	229	256	282	311	341	371	402	433	262
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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	1	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	34,781	31,776	32,082	32,388	32,695	33,002	33,311	33,619	33,930	34,241	34,553	34,866	35,180	33,571

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Piccola Island

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	117	117	118	118	119	119	120	120	121	122	122	123	123	120
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	5,876	5,893	5,909	5,926	5,943	5,959	5,976	5,993	5,995	5,995	5,995	5,995	5,995	5,958
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	276	278	279	281	283	284	286	288	289	291	293	295	296	286
13	310.2	Power Generation Equipment	16,640	16,731	16,822	16,914	17,005	17,097	17,188	17,280	17,371	17,463	17,554	17,646	17,737	17,188
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	(1,599)	(1,583)	(1,567)	(1,551)	(1,535)	(1,519)	(1,503)	(1,487)	(1,470)	(1,454)	(1,438)	(1,422)	(1,406)	(1,503)
19	311.3	Pumping Equipment	11,852	11,902	11,953	12,004	12,054	12,105	12,127	12,127	12,127	12,127	12,127	12,127	12,127	12,058
20	320.3	Water Treatment Equipment	750	750	750	750	750	755	759	764	768	773	777	782	786	762
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	13,416	13,502	13,588	13,674	13,759	13,845	13,931	14,017	14,103	14,189	14,275	14,361	14,447	13,931
27	331.4	Transm. & Distribution Mains	10,868	10,897	10,926	10,955	10,985	11,014	11,043	11,072	11,102	11,131	11,160	11,189	11,218	11,043
28	333.4	Services	5,706	5,729	5,753	5,776	5,799	5,823	5,846	5,869	5,893	5,916	5,939	5,963	5,986	5,846
29	334.4	Meters & Meter Installations	936	968	1,000	1,033	1,065	1,097	1,130	1,162	1,194	1,226	1,259	1,291	1,323	1,130
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	174	184	194	203	213	223	233	242	252	262	271	281	291	233
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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	1	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	65,011	65,368	65,726	66,083	66,441	66,803	67,136	67,448	67,745	68,040	68,335	68,629	68,925	67,053
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Piccloia Island

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

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Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	117	117	118	118	119	119	120	120	121	122	122	123	123	120
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	5,876	5,893	5,909	5,926	5,943	5,959	5,976	5,993	6,009	6,026	6,043	6,059	6,076	5,976
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	276	278	279	281	283	284	286	288	289	291	293	295	296	286
13	310.2	Power Generation Equipment	16,640	16,731	16,822	16,914	17,005	17,097	17,188	17,280	17,371	17,463	17,554	17,646	17,737	17,188
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	(1,599)	(1,583)	(1,567)	(1,551)	(1,535)	(1,519)	(1,503)	(1,487)	(1,470)	(1,454)	(1,438)	(1,422)	(1,406)	(1,503)
19	311.3	Pumping Equipment	11,852	11,902	11,953	12,004	12,054	12,105	12,155	12,206	12,256	12,307	12,357	12,408	12,458	12,155
20	320.3	Water Treatment Equipment	750	753	756	759	761	766	770	775	779	784	788	793	797	772
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	13,416	13,507	13,598	13,689	13,779	13,870	13,961	14,052	14,143	14,234	14,325	14,416	14,507	13,961
27	331.4	Transm. & Distribution Mains	10,868	10,897	10,926	10,955	10,985	11,014	11,043	11,072	11,102	11,131	11,160	11,189	11,218	11,043
28	333.4	Services	5,706	5,729	5,753	5,776	5,799	5,823	5,846	5,869	5,893	5,916	5,939	5,963	5,986	5,846
29	334.4	Meters & Meter Installations	936	968	1,000	1,033	1,065	1,097	1,130	1,162	1,194	1,226	1,259	1,291	1,323	1,130
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	253	265	276	288	299	311	323	334	346	357	369	380	392	323
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	430	516	611	706	805	905	1,009	1,115	1,227	1,345	1,463	1,585	1,710	1,033
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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	1	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	65,520	65,973	66,435	66,897	67,363	67,832	68,304	68,779	69,261	69,747	70,234	70,725	71,219	68,330

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance
 Silver Lake Est/Western Shores
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9
 Page: 2 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	2,098	2,118	2,139	2,160	2,180	2,201	2,222	2,242	2,263	2,283	2,304	2,325	2,345	2,222
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	17,432	17,509	17,586	17,663	17,739	17,816	17,893	17,970	18,046	18,123	18,200	18,277	18,354	17,893
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	59,691	60,187	60,683	61,178	61,674	62,170	62,666	63,162	63,658	64,154	64,650	65,146	65,642	62,666
13	310.2	Power Generation Equipment	62,370	62,340	62,777	63,215	63,652	64,090	64,528	64,965	65,403	65,840	66,278	66,716	67,153	64,564
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	37,148	35,083	35,374	35,665	35,957	36,248	36,539	21,923	22,242	22,561	22,880	23,199	23,518	29,872
19	311.3	Pumping Equipment	138,866	137,997	139,461	140,925	142,389	143,853	145,317	140,044	141,480	142,916	144,352	145,788	147,224	142,355
20	320.3	Water Treatment Equipment	61,522	62,080	62,637	63,195	63,753	64,311	64,869	65,427	65,985	66,543	67,101	67,659	68,217	64,869
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	306	345	384	424	463	502	542	623	705	787	868	950	1,031	610
26	330.4	Dist. Reservoirs & Standpipes	13,409	13,523	13,637	13,751	13,865	13,980	14,094	14,208	14,322	14,436	14,550	14,664	14,778	14,094
27	331.4	Transm. & Distribution Mains	322,497	323,296	324,965	326,835	328,304	329,974	331,644	333,313	334,983	336,652	338,322	339,992	341,661	331,711
28	333.4	Services	10,694	10,750	10,805	10,861	10,917	10,972	11,028	11,084	11,139	11,195	11,251	11,306	11,362	11,028
29	334.4	Meters & Meter Installations	12,836	13,354	13,871	14,389	14,907	15,425	15,943	16,460	16,978	17,496	18,014	18,532	19,050	15,943
30	335.4	Hydrants	1,501	1,515	1,529	1,544	1,558	1,572	1,587	1,601	1,615	1,630	1,644	1,658	1,673	1,587
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	3,771	4,184	4,596	5,008	5,420	5,832	6,244	6,656	7,068	7,480	7,892	8,304	8,716	6,244
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	10,860	12,072	13,285	14,498	15,711	16,918	18,537	20,157	21,777	23,394	25,011	26,628	28,245	19,007
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	1,957	2,125	2,292	2,459	2,627	2,794	2,961	3,129	3,296	3,463	3,631	3,798	3,965	2,961
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	8,030	8,099	8,168	8,237	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,246
44	347.5	Miscellaneous Equipment	164	201	239	276	313	351	388	426	463	501	538	575	613	388
45	348.5	Other Tangible Plant	3,838	3,838	3,838	3,838	3,838	3,838	3,838	3,838	3,838	3,838	3,838	3,838	3,838	3,838
46		TOTAL	768,989	770,613	778,267	785,920	793,564	801,143	809,135	795,524	803,557	811,588	819,619	827,649	835,680	800,096
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Silver Lake Est/Western Shores

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	2,098	2,118	2,139	2,160	2,180	2,201	2,222	2,242	2,263	2,283	2,304	2,325	2,345	2,222
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	17,432	17,509	17,586	17,662	17,739	17,816	17,892	17,969	18,046	18,123	18,199	18,276	18,353	17,892
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	59,691	60,187	60,684	61,180	61,676	62,173	62,669	63,166	63,662	64,159	64,655	65,152	65,648	62,669
13	310.2	Power Generation Equipment	62,370	62,340	62,777	63,215	63,652	64,090	64,528	64,965	65,403	65,840	66,278	66,716	67,153	64,564
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	37,148	35,083	35,374	35,665	35,957	36,248	36,539	21,923	22,242	22,561	22,880	23,199	23,518	29,872
19	311.3	Pumping Equipment	138,866	137,997	139,461	140,925	142,389	143,853	145,317	140,044	141,480	142,916	144,352	145,788	147,224	142,355
20	320.3	Water Treatment Equipment	61,522	62,080	62,639	63,197	63,756	64,314	64,873	65,431	65,990	66,548	67,107	67,665	68,224	64,873
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	306	345	384	424	463	502	542	623	705	787	868	950	1,031	610
26	330.4	Distr. Reservoirs & Standpipes	13,409	13,530	13,651	13,771	13,892	14,013	14,133	14,254	14,375	14,496	14,616	14,737	14,858	14,133
27	331.4	Transm. & Distribution Mains	322,497	323,296	324,965	326,635	328,304	329,974	331,644	333,313	334,983	336,652	338,322	339,992	341,661	331,711
28	333.4	Services	10,694	10,750	10,805	10,861	10,917	10,972	11,028	11,084	11,139	11,195	11,251	11,306	11,362	11,028
29	334.4	Meters & Meter Installations	12,836	13,354	13,871	14,389	14,907	15,425	15,943	16,460	16,978	17,496	18,014	18,532	19,050	15,943
30	335.4	Hydrants	1,501	1,515	1,529	1,544	1,558	1,572	1,587	1,601	1,615	1,630	1,644	1,658	1,673	1,587
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	849	869	888	907	927	947	966	986	1,006	1,026	1,046	1,066	1,085	967
36	340.5	Office Furniture & Equipment	3,771	3,990	4,208	4,426	4,644	4,863	5,081	5,299	5,517	5,735	5,954	6,172	6,390	5,081
37	340.51	Computer Equipment	4,617	5,547	6,561	7,586	8,641	9,719	10,833	11,971	13,183	14,441	15,709	17,028	18,363	11,092
38	341.5	Transportation Equipment	10,860	12,073	13,286	14,499	15,712	16,919	18,539	20,159	21,779	23,396	25,014	26,631	28,249	19,009
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	1,957	2,125	2,292	2,459	2,627	2,794	2,961	3,129	3,296	3,463	3,631	3,798	3,965	2,961
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	8,030	8,099	8,168	8,237	8,306	8,375	8,444	8,514	8,583	8,652	8,721	8,790	8,859	8,444
44	347.5	Miscellaneous Equipment	164	201	239	276	313	351	388	426	463	501	538	575	613	388
45	348.5	Other Tangible Plant	3,838	3,838	3,838	3,838	3,838	3,838	3,838	3,838	3,838	3,838	3,838	3,838	3,838	3,838
46		TOTAL	774,455	776,843	785,343	793,856	802,398	810,958	819,967	827,397	834,939	842,537	850,109	857,712	865,340	811,238

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Skycrest

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	299	300	301	302	303	304	305	306	307	308	309	310	312	305
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	942	946	951	956	961	966	971	976	981	986	991	995	1,000	971
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	425	428	431	434	437	440	443	446	449	452	455	458	461	443
13	310.2	Power Generation Equipment	2,385	2,550	2,714	2,879	3,043	3,208	3,372	3,537	3,701	3,866	4,030	4,195	4,359	3,372
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	(366)	(319)	(271)	(223)	(175)	(128)	(80)	(32)	16	63	111	159	207	(80)
19	311.3	Pumping Equipment	7,911	7,993	8,074	8,156	8,237	8,319	8,400	8,482	8,563	8,645	8,726	8,808	8,889	8,400
20	320.3	Water Treatment Equipment	616	618	620	622	624	630	636	642	648	654	660	666	672	639
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Dist. Reservoirs & Standpipes	(923)	(864)	(805)	(746)	(686)	(627)	(568)	(509)	(449)	(390)	(331)	(272)	(212)	(588)
27	331.4	Transm. & Distribution Mains	14,190	14,261	14,333	14,404	14,475	14,546	14,618	14,689	14,760	14,831	14,903	14,974	15,045	14,618
28	333.4	Services	1,967	1,975	1,984	1,992	2,001	2,009	2,017	2,026	2,034	2,042	2,051	2,059	2,067	2,017
29	334.4	Meters & Meter Installations	2,741	2,768	2,794	2,821	2,848	2,875	2,902	2,929	2,955	2,982	3,009	3,036	3,063	2,902
30	335.4	Hydrants	996	1,000	1,005	1,009	1,013	1,018	1,022	1,026	1,031	1,035	1,039	1,044	1,048	1,022
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	126	134	141	148	156	163	171	178	186	193	200	208	215	171
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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	1	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	31,308	31,790	32,272	32,755	33,237	33,723	34,209	34,695	35,181	35,667	36,153	36,640	37,127	34,212
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
 Skycrest
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	299	300	301	302	303	304	305	306	307	308	309	310	312	305
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	942	946	951	956	961	966	971	976	981	986	991	995	1,000	971
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	425	428	431	434	437	440	443	446	449	452	455	458	461	443
13	310.2	Power Generation Equipment	2,385	2,550	2,714	2,879	3,043	3,208	3,372	3,537	3,701	3,866	4,030	4,195	4,359	3,372
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	(366)	(319)	(271)	(223)	(175)	(128)	(80)	(32)	16	63	111	159	207	(80)
19	311.3	Pumping Equipment	7,911	7,993	8,074	8,156	8,237	8,319	8,400	8,482	8,563	8,645	8,726	8,808	8,889	8,400
20	320.3	Water Treatment Equipment	616	619	622	626	629	633	638	643	648	653	657	662	667	639
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	(923)	(861)	(798)	(735)	(673)	(610)	(547)	(484)	(422)	(359)	(296)	(234)	(171)	(547)
27	331.4	Transm. & Distribution Mains	14,190	14,261	14,333	14,404	14,475	14,546	14,618	14,689	14,760	14,831	14,903	14,974	15,045	14,618
28	333.4	Services	1,967	1,975	1,984	1,992	2,001	2,009	2,017	2,026	2,034	2,042	2,051	2,059	2,067	2,017
29	334.4	Meters & Meter Installations	2,741	2,768	2,794	2,821	2,848	2,875	2,902	2,929	2,955	2,982	3,009	3,036	3,063	2,902
30	335.4	Hydrants	996	1,000	1,005	1,009	1,013	1,018	1,022	1,026	1,031	1,035	1,039	1,044	1,048	1,022
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	190	199	208	217	226	235	244	253	262	271	280	289	298	244
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	350	420	497	574	654	736	820	907	998	1,094	1,190	1,290	1,391	840
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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	1	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	31,722	32,281	32,846	33,411	33,980	34,551	35,125	35,701	36,283	36,868	37,454	38,044	38,636	35,146

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Stone Mountain

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	529	531	533	535	537	539	541	543	545	547	549	551	553	541
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,379	1,384	1,390	1,395	1,401	1,406	1,412	1,418	1,423	1,429	1,434	1,440	1,445	1,412
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	1,599	1,606	1,612	1,619	1,626	1,632	1,639	1,645	1,652	1,659	1,665	1,672	1,679	1,639
19	311.3	Pumping Equipment	1,368	1,391	1,413	1,436	1,459	1,481	1,504	1,526	1,549	1,571	1,594	1,616	1,639	1,504
20	320.3	Water Treatment Equipment	961	965	969	973	978	982	986	990	994	998	1,002	1,006	1,010	986
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	1,675	1,681	1,687	1,693	1,699	1,705	1,711	1,716	1,722	1,728	1,734	1,740	1,746	1,711
27	331.4	Transm. & Distribution Mains	792	795	799	802	806	809	813	816	820	823	827	830	834	813
28	333.4	Services	196	197	197	198	199	199	200	201	201	202	203	204	204	200
29	334.4	Meters & Meter Installations	(128)	(126)	(124)	(122)	(121)	(119)	(117)	(115)	(113)	(111)	(109)	(107)	(105)	(117)
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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	348.5	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	1	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	8,371	8,424	8,477	8,530	8,582	8,635	8,688	8,741	8,794	8,846	8,899	8,952	9,005	8,688
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
 Stone Mountain
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission
 Schedule: A-9
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	529	531	533	535	537	539	541	543	545	547	549	551	553	541
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,379	1,384	1,390	1,395	1,401	1,406	1,412	1,418	1,423	1,429	1,434	1,440	1,445	1,412
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	1,599	1,606	1,612	1,619	1,626	1,632	1,639	1,645	1,652	1,659	1,665	1,672	1,679	1,639
19	311.3	Pumping Equipment	1,368	1,391	1,413	1,436	1,459	1,481	1,504	1,526	1,549	1,571	1,594	1,616	1,639	1,504
20	320.3	Water Treatment Equipment	961	965	969	973	978	982	986	990	994	998	1,002	1,006	1,010	986
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	1,675	1,682	1,688	1,694	1,700	1,706	1,713	1,719	1,725	1,731	1,737	1,744	1,750	1,713
27	331.4	Transm. & Distribution Mains	792	795	799	802	806	809	813	816	820	823	827	830	834	813
28	333.4	Services	196	197	197	198	199	199	200	201	201	202	203	204	204	200
29	334.4	Meters & Meter Installations	(128)	(126)	(124)	(122)	(121)	(119)	(117)	(115)	(113)	(111)	(109)	(107)	(105)	(117)
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	5	5	6	6	6	6	6	6	6	6	6	7	7	6
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	29	34	41	47	54	60	67	74	82	90	98	106	114	69
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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		TOTAL	8,405	8,464	8,524	8,583	8,643	8,703	8,763	8,824	8,884	8,946	9,007	9,068	9,130	8,765

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
 Piney Woods
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical { X } Projected { }

Florida Public Service Commission

Schedule: A-9
 Page: 2 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	760	764	768	771	775	779	782	786	790	793	797	801	804	782
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,795	1,806	1,816	1,827	1,837	1,848	1,859	1,869	1,880	1,890	1,901	1,912	1,922	1,859
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	20,713	20,862	21,011	21,159	21,308	21,457	21,606	21,755	21,903	22,052	22,201	22,350	22,499	21,606
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	7,692	7,723	7,754	7,785	7,816	7,846	7,877	7,908	7,939	7,969	8,000	8,031	8,062	7,877
19	311.3	Pumping Equipment	15,746	15,827	15,908	15,988	16,069	16,150	16,231	16,311	16,392	16,473	16,554	16,634	16,715	16,231
20	320.3	Water Treatment Equipment	0	41	83	124	166	207	249	290	332	373	415	456	498	249
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	123	129	134	140	145	151	157	162	168	174	179	185	191	157
26	330.4	Distr. Reservoirs & Standpipes	74,185	74,713	75,241	75,768	76,296	76,824	77,352	77,879	78,407	78,935	79,463	79,991	80,518	77,352
27	331.4	Transm. & Distribution Mains	25,187	25,302	25,418	25,533	25,648	25,763	25,878	25,993	26,109	26,224	26,339	26,454	26,569	25,878
28	333.4	Services	3,239	3,249	3,259	3,269	3,279	3,289	3,299	3,309	3,319	3,329	3,339	3,349	3,359	3,299
29	334.4	Meters & Meter Installations	3,501	3,541	3,580	3,620	3,659	3,699	3,738	3,778	3,817	3,857	3,896	3,936	3,975	3,738
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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	4	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	152,943	153,957	154,971	155,985	156,999	158,013	159,027	160,042	161,056	162,070	163,084	164,098	165,117	159,028
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
Piney Woods
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	760	764	768	771	775	779	782	786	790	793	797	801	804	782
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,795	1,806	1,816	1,827	1,837	1,848	1,859	1,869	1,880	1,890	1,901	1,912	1,922	1,859
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	20,713	20,862	21,011	21,159	21,308	21,457	21,606	21,755	21,903	22,052	22,201	22,350	22,499	21,606
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	7,692	7,723	7,754	7,785	7,816	7,846	7,877	7,908	7,939	7,969	8,000	8,031	8,062	7,877
19	311.3	Pumping Equipment	15,746	15,827	15,908	15,988	16,069	16,150	16,231	16,311	16,392	16,473	16,554	16,634	16,715	16,231
20	320.3	Water Treatment Equipment	0	19	38	57	75	94	113	132	151	170	189	208	226	113
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	123	129	134	140	145	151	157	162	168	174	179	185	191	157
26	330.4	Distr. Reservoirs & Standpipes	74,185	74,744	75,302	75,861	76,419	76,978	77,536	78,095	78,653	79,212	79,770	80,329	80,887	77,536
27	331.4	Transm. & Distribution Mains	25,187	25,302	25,418	25,533	25,648	25,763	25,878	25,993	26,109	26,224	26,339	26,454	26,569	25,878
28	333.4	Services	3,239	3,249	3,259	3,269	3,279	3,289	3,299	3,309	3,319	3,329	3,339	3,349	3,359	3,299
29	334.4	Meters & Meter Installations	3,501	3,541	3,580	3,620	3,659	3,699	3,738	3,778	3,817	3,857	3,896	3,936	3,975	3,738
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	94	97	99	101	103	105	107	110	112	114	116	118	121	107
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	513	616	729	843	960	1,080	1,204	1,330	1,465	1,605	1,745	1,892	2,040	1,232
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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	4	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	153,550	154,678	155,815	156,953	158,095	159,239	160,387	161,538	162,697	163,861	165,027	166,198	167,375	160,416

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Quail Ridge

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	8,109	8,150	8,191	8,232	8,273	8,314	8,356	8,397	8,438	8,479	8,520	8,561	8,602	8,356
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	127	180	193	225	258	290	323	355	388	420	453	485	518	323
19	311.3	Pumping Equipment	10,018	10,114	10,210	10,306	10,402	10,499	10,595	10,691	10,787	10,883	10,980	11,076	11,172	10,595
20	320.3	Water Treatment Equipment	(2,760)	(2,756)	(2,752)	(2,748)	(2,744)	(2,739)	(2,733)	(2,728)	(2,722)	(2,717)	(2,711)	(2,706)	(2,700)	(2,732)
21	339.3	Other Plant & Misc. Equipment	693	696	700	704	708	711	715	719	723	726	730	734	738	715
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	14,655	14,717	14,779	14,841	14,902	14,964	15,026	15,088	15,149	15,211	15,273	15,335	15,396	15,026
27	331.4	Transm. & Distribution Mains	9,098	9,226	9,353	9,480	9,608	9,735	9,862	9,990	10,117	10,245	10,372	10,499	10,627	9,862
28	333.4	Services	1,800	1,620	1,639	1,658	1,677	1,696	1,715	1,734	1,753	1,773	1,792	1,811	1,830	1,715
29	334.4	Meters & Meter Installations	490	507	524	540	557	574	591	607	624	641	658	674	691	591
30	335.4	Hydrants	1,023	1,035	1,047	1,060	1,072	1,084	1,097	1,109	1,121	1,134	1,146	1,158	1,171	1,097
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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	1	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	43,053	43,468	43,883	44,298	44,713	45,129	45,546	45,962	46,379	46,795	47,212	47,628	48,045	45,547
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Quail Ridge

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: A-9

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	8,109	8,150	8,191	8,232	8,273	8,314	8,355	8,396	8,438	8,479	8,520	8,561	8,602	8,355
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	127	160	193	225	258	290	323	355	388	420	453	485	518	323
19	311.3	Pumping Equipment	10,018	10,114	10,210	10,306	10,402	10,499	10,595	10,691	10,787	10,883	10,980	11,076	11,172	10,595
20	320.3	Water Treatment Equipment	(2,760)	(2,756)	(2,752)	(2,748)	(2,744)	(2,739)	(2,733)	(2,728)	(2,722)	(2,717)	(2,711)	(2,706)	(2,700)	(2,732)
21	339.3	Other Plant & Misc. Equipment	693	696	700	704	708	711	715	719	723	726	730	734	738	715
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	14,655	14,721	14,786	14,851	14,917	14,982	15,047	15,113	15,178	15,244	15,309	15,374	15,440	15,047
27	331.4	Transm. & Distribution Mains	9,098	9,226	9,353	9,480	9,608	9,735	9,862	9,990	10,117	10,245	10,372	10,499	10,627	9,862
28	333.4	Services	1,600	1,620	1,639	1,658	1,677	1,696	1,715	1,734	1,753	1,773	1,792	1,811	1,830	1,715
29	334.4	Meters & Meter Installations	490	507	524	540	557	574	591	607	624	641	658	674	691	591
30	335.4	Hydrants	1,023	1,035	1,047	1,060	1,072	1,084	1,097	1,109	1,121	1,134	1,146	1,158	1,171	1,097
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	51	52	53	54	55	56	58	59	60	61	62	64	65	58
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	275	331	391	452	515	579	646	713	786	861	936	1,015	1,094	661
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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	1	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	43,379	43,854	44,334	44,815	45,297	45,782	46,270	46,759	47,253	47,749	48,246	48,745	49,247	46,287

080121-WS

**ATTACHMENT 5 TO AUF'S RESPONSE TO
STAFF DEFICIENCY LETTER**

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
 Palms MHP
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission
 Schedule: A-9
 Page: 2 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	200	201	202	202	203	204	205	206	207	207	208	209	210	205
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,402	1,407	1,413	1,418	1,424	1,429	1,435	1,441	1,446	1,452	1,457	1,463	1,468	1,435
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	(1,506)	(1,474)	(1,443)	(1,412)	(1,381)	(1,350)	(1,319)	(1,288)	(1,257)	(1,226)	(1,195)	(1,164)	(1,133)	(1,319)
19	311.3	Pumping Equipment	(1,588)	(1,553)	(1,517)	(1,482)	(1,446)	(1,411)	(1,376)	(1,340)	(1,305)	(1,270)	(1,234)	(1,199)	(1,163)	(1,376)
20	320.3	Water Treatment Equipment	37,939	38,158	38,377	38,596	38,815	39,035	39,256	39,476	39,697	39,918	40,138	40,359	40,579	39,257
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	7,111	7,167	7,222	7,277	7,332	7,387	7,442	7,497	7,552	7,607	7,662	7,717	7,772	7,442
27	331.4	Transm. & Distribution Mains	4,042	3,036	3,050	3,063	3,077	3,090	3,103	3,117	3,130	3,144	3,157	3,170	3,184	3,182
28	333.4	Services	874	876	879	881	884	886	889	891	894	896	899	901	904	889
29	334.4	Meters & Meter Installations	236	248	260	272	284	296	308	320	332	344	356	368	380	308
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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		TOTAL	48,710	48,065	48,440	48,815	49,190	49,566	49,942	50,319	50,695	51,071	51,448	51,824	52,200	50,022
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Palms MHP

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: A-9

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	200	201	202	202	203	204	205	206	207	207	208	209	210	205
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,402	1,407	1,413	1,418	1,424	1,429	1,435	1,441	1,446	1,452	1,457	1,463	1,468	1,435
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	(1,506)	(1,474)	(1,443)	(1,412)	(1,381)	(1,350)	(1,319)	(1,288)	(1,257)	(1,226)	(1,195)	(1,164)	(1,133)	(1,319)
19	311.3	Pumping Equipment	(1,588)	(1,553)	(1,517)	(1,482)	(1,446)	(1,411)	(1,376)	(1,340)	(1,305)	(1,270)	(1,234)	(1,199)	(1,163)	(1,376)
20	320.3	Water Treatment Equipment	37,939	38,156	38,373	38,590	38,806	39,025	39,244	39,462	39,681	39,899	40,118	40,336	40,555	39,245
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	7,111	7,170	7,228	7,286	7,344	7,403	7,461	7,519	7,577	7,636	7,694	7,752	7,810	7,461
27	331.4	Transm. & Distribution Mains	4,042	3,036	3,050	3,063	3,077	3,090	3,103	3,117	3,130	3,144	3,157	3,170	3,184	3,182
28	333.4	Services	874	876	879	881	884	886	889	891	894	896	899	901	904	889
29	334.4	Meters & Meter Installations	236	248	260	272	284	296	308	320	332	344	356	368	380	308
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	33	33	34	35	36	36	37	38	39	39	40	41	42	37
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	178	213	252	292	333	374	417	461	507	556	605	655	707	427
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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		TOTAL	48,920	48,314	48,729	49,145	49,562	49,982	50,403	50,825	51,250	51,677	52,104	52,533	52,963	50,493

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Jasmine Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	5,635	5,664	5,693	5,722	5,751	5,780	5,809	5,838	5,866	5,895	5,924	5,953	5,982	5,809
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	66,184	66,513	66,841	67,169	67,497	67,825	68,154	68,482	68,810	69,138	69,466	69,794	70,123	68,154
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	18,608	18,673	18,738	18,803	18,867	18,932	18,997	19,062	19,126	19,191	19,256	19,321	19,385	18,997
13	310.2	Power Generation Equipment	5,716	6,333	6,951	7,568	8,185	8,802	9,419	10,036	10,653	11,270	11,888	12,505	13,122	9,419
14	311.2	Pumping Equipment	32,224	32,418	32,613	32,807	33,002	33,196	33,391	33,585	33,780	33,974	34,169	34,363	34,558	33,391
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	3,771	3,820	3,870	2,227	2,271	2,316	2,360	2,405	2,449	2,494	2,538	2,583	2,160	2,713
19	311.3	Pumping Equipment	4,660	4,755	4,851	4,947	5,043	5,139	5,234	5,330	5,426	5,522	5,618	5,714	5,809	5,234
20	320.3	Water Treatment Equipment	66,527	67,266	68,005	68,744	69,483	70,222	70,961	71,700	72,439	73,178	73,917	74,656	75,395	70,961
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	(8,523)	(14,157)	(14,036)	(13,914)	(13,792)	(13,670)	(13,548)	(13,426)	(13,304)	(13,182)	(13,060)	(12,938)	(12,816)	(13,105)
26	330.4	Distr. Reservoirs & Standpipes	112,106	112,443	112,779	113,116	113,452	113,789	114,125	114,462	114,798	115,135	115,471	115,808	21,006	106,807
27	331.4	Transm. & Distribution Mains	210,651	203,718	204,604	196,885	197,750	198,615	199,480	200,345	201,211	202,076	202,941	203,806	204,671	202,058
28	333.4	Services	25,102	25,189	25,275	25,361	25,448	25,534	25,620	25,707	25,793	25,879	25,965	26,052	26,138	25,620
29	334.4	Meters & Meter Installations	81,457	81,957	82,457	82,957	83,456	83,956	84,456	84,956	85,456	85,956	86,455	86,955	87,455	84,456
30	335.4	Hydrants	6,041	6,114	6,187	(6,678)	(6,629)	(6,580)	(6,531)	(6,481)	(6,432)	(6,383)	(6,334)	(6,284)	(6,235)	(3,556)
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	594	599	603	607	611	615	620	624	628	632	637	641	645	620
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	66,820	69,857	72,895	75,932	78,969	82,007	85,044	88,081	91,118	94,156	97,193	100,230	0	77,100
36	340.5	Office Furniture & Equipment	8,448	8,503	8,558	8,612	8,667	8,722	8,777	8,831	8,886	8,941	8,996	9,050	9,105	8,777
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	(11,797)	(11,797)	(11,797)	(11,797)	(11,797)	(11,797)	(11,797)	(11,797)	(11,797)	(11,797)	(11,797)	(11,797)	(11,797)	(11,797)
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	2,820	2,877	2,934	2,991	3,049	3,106	3,163	3,220	3,277	3,335	3,392	3,449	3,506	3,163
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	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393
43	346.5	Communication Equipment	0	78	157	235	314	392	471	549	628	706	785	863	942	471
44	347.5	Miscellaneous Equipment	676	687	698	709	720	731	743	754	765	776	787	798	809	743
45	348.5	Other Tangible Plant	12,350	12,899	13,449	13,998	14,547	15,096	15,645	16,194	16,743	17,292	17,841	18,390	18,939	15,645
46		TOTAL	712,464	706,802	714,716	699,393	707,257	715,121	722,985	730,849	738,713	746,577	754,442	762,306	571,296	714,071
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Jasmine Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: A-9

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	5,635	5,664	5,693	5,722	5,751	5,780	5,809	5,838	5,866	5,895	5,924	5,953	5,982	5,809
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	5	11	16	22	27	33	38	44	49	55	60	66	33
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	66,184	66,371	66,558	66,745	66,932	67,119	67,305	67,492	67,679	67,866	68,053	68,239	68,426	67,305
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	18,608	18,624	18,640	18,656	18,671	18,687	18,703	18,719	18,734	18,750	18,766	18,782	18,797	18,703
13	310.2	Power Generation Equipment	5,716	6,333	6,951	7,568	8,185	8,802	9,419	10,036	10,653	11,270	11,888	12,505	13,122	9,419
14	311.2	Pumping Equipment	32,224	32,343	32,462	32,581	32,700	32,819	32,938	33,057	33,176	33,295	33,414	33,533	33,652	32,938
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	3,326	3,347	3,368	1,897	1,714	1,731	1,748	1,764	1,781	1,798	1,814	1,831	1,848	2,136
19	311.3	Pumping Equipment	4,660	4,755	4,851	4,947	5,043	5,139	5,234	5,330	5,426	5,522	5,618	5,714	5,809	5,234
20	320.3	Water Treatment Equipment	66,527	66,814	67,100	67,387	67,674	67,960	68,247	68,534	68,820	69,107	69,394	69,680	69,967	68,247
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	(8,523)	(14,157)	(14,036)	(13,914)	(13,792)	(13,670)	(13,548)	(13,426)	(13,304)	(13,182)	(13,060)	(12,938)	(12,816)	(13,105)
26	330.4	Distr. Reservoirs & Standpipes	17,347	17,375	17,403	17,431	17,459	17,487	17,515	17,542	17,570	17,598	17,626	17,654	17,682	17,515
27	331.4	Transm. & Distribution Mains	210,651	203,532	204,233	196,333	197,018	197,702	198,387	199,071	199,755	200,440	201,124	201,809	202,493	200,965
28	333.4	Services	25,102	25,189	25,275	25,361	25,448	25,534	25,620	25,707	25,793	25,879	25,965	26,052	26,138	25,620
29	334.4	Meters & Meter Installations	81,457	81,957	82,457	82,957	83,456	83,956	84,456	84,956	85,456	85,956	86,455	86,955	87,455	84,456
30	335.4	Hydrants	6,041	6,114	6,187	(6,678)	(6,629)	(6,580)	(6,531)	(6,481)	(6,432)	(6,383)	(6,334)	(6,284)	(6,235)	(3,556)
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	594	599	603	607	611	615	620	624	628	632	637	641	645	620
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	823	(2,195)	(5,214)	(8,233)	(11,251)	(14,269)	(17,287)	(20,305)	(23,323)	(26,341)	(29,359)	(32,378)	(35,396)	(17,053)
36	340.5	Office Furniture & Equipment	8,448	8,503	8,558	8,612	8,667	8,722	8,777	8,831	8,886	8,941	8,996	9,050	9,105	8,777
37	340.51	Computer Equipment	4,473	5,375	6,357	7,351	8,373	9,417	10,497	11,600	12,774	13,992	15,222	16,499	17,793	10,748
38	341.5	Transportation Equipment	(11,797)	(11,797)	(11,797)	(11,797)	(11,797)	(11,797)	(11,797)	(11,797)	(11,797)	(11,797)	(11,797)	(11,797)	(11,797)	(11,797)
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	2,820	2,877	2,934	2,991	3,049	3,106	3,163	3,220	3,277	3,335	3,392	3,449	3,506	3,163
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	2,393	2,410	2,426	2,443	2,459	2,476	2,493	2,509	2,526	2,543	2,559	2,576	2,592	2,493
43	346.5	Communication Equipment	0	78	157	235	314	392	471	549	628	706	785	863	942	471
44	347.5	Miscellaneous Equipment	676	687	698	709	720	731	743	754	765	776	787	798	809	743
45	348.5	Other Tangible Plant	12,350	12,899	13,449	13,998	14,547	15,096	15,645	16,194	16,743	17,292	17,841	18,390	18,939	15,645
46		TOTAL	555,736	543,702	545,324	523,726	525,343	526,983	528,658	530,358	532,125	533,939	535,764	537,637	542,583	535,527

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Palm Terrace

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: A-9

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	513	514	515	516	518	519	520	521	522	523	524	526	527	520
3	302.1	Franchises	1,002	1,009	1,016	1,022	1,029	1,036	1,043	1,050	1,057	1,063	1,070	1,077	1,084	1,043
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	3,923	3,947	3,971	3,995	4,019	4,043	4,068	4,092	4,116	4,140	4,164	4,188	4,212	4,068
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	2,650	2,700	2,750	2,801	2,851	2,901	2,951	3,001	3,051	3,101	3,151	3,202	3,252	2,951
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	2,972	3,004	3,036	3,068	3,100	3,131	3,163	3,195	3,227	3,259	3,291	3,323	3,354	3,163
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	13,949	13,968	14,056	(19,433)	(19,433)	(19,432)	(19,432)	(19,432)	(19,431)	(19,431)	(19,431)	(19,430)	(19,430)	(11,719)
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	3,250	3,272	3,295	3,317	3,340	3,362	3,385	3,407	3,430	3,452	3,475	3,497	3,520	3,385
27	331.4	Transm. & Distribution Mains	63,168	61,129	61,386	61,643	61,900	62,157	62,414	62,672	62,929	53,943	54,208	54,474	54,740	59,751
28	333.4	Services	1,540	1,552	1,564	1,576	1,588	1,600	1,612	1,624	1,636	1,648	1,660	1,672	1,684	1,612
29	334.4	Meters & Meter Installations	16,466	16,721	16,975	17,230	17,484	17,738	17,993	18,247	18,501	18,756	19,010	19,389	19,768	18,021
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	868	868	868	868	868	868	868	868	868	868	868	868	868	868
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	707	746	786	826	865	905	945	984	1,024	1,064	1,104	1,143	1,183	945
41	344.5	Laboratory Equipment	1,792	1,806	1,821	1,835	1,850	1,864	1,879	1,893	1,908	1,922	1,937	1,951	1,966	1,879
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	675	707	738	769	800	832	863	894	925	957	988	1,019	1,050	863
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	113,475	111,943	112,776	80,033	80,779	81,524	82,270	83,016	83,762	75,265	76,019	76,898	77,777	87,349
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
Palm Terrace
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission
 Schedule: A-9
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	513	514	515	516	518	519	520	521	522	523	524	526	527	520
3	302.1	Franchises	1,002	1,009	1,016	1,022	1,029	1,036	1,043	1,050	1,057	1,063	1,070	1,077	1,084	1,043
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	3,923	3,947	3,971	3,995	4,019	4,043	4,068	4,092	4,116	4,140	4,164	4,188	4,212	4,068
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	2,650	2,700	2,751	2,801	2,851	2,901	2,951	3,001	3,052	3,102	3,152	3,202	3,252	2,951
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	2,972	3,004	3,036	3,068	3,100	3,131	3,163	3,195	3,227	3,259	3,291	3,323	3,354	3,163
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	13,949	13,968	14,056	(19,433)	(19,433)	(19,432)	(19,432)	(19,432)	(19,431)	(19,431)	(19,431)	(19,430)	(19,430)	(11,719)
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	3,250	3,273	3,297	3,321	3,345	3,369	3,393	3,416	3,440	3,464	3,488	3,512	3,536	3,393
27	331.4	Transm. & Distribution Mains	63,168	61,129	61,386	61,643	61,900	62,157	62,414	62,672	62,929	53,943	54,208	54,474	54,740	59,751
28	333.4	Services	1,540	1,552	1,564	1,576	1,588	1,600	1,612	1,624	1,636	1,648	1,660	1,672	1,684	1,612
29	334.4	Meters & Meter Installations	16,466	16,721	16,975	17,230	17,484	17,738	17,993	18,247	18,501	18,756	19,010	19,264	19,519	17,993
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	625	640	654	668	682	697	712	726	741	755	770	784	799	712
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	3,399	4,084	4,830	5,585	6,361	7,155	7,975	8,813	9,705	10,631	11,565	12,538	13,518	8,166
38	341.5	Transportation Equipment	868	868	868	868	868	868	868	868	868	868	868	868	868	868
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	707	746	786	826	865	905	945	984	1,024	1,064	1,104	1,143	1,183	945
41	344.5	Laboratory Equipment	1,792	1,806	1,821	1,835	1,850	1,864	1,879	1,893	1,908	1,922	1,937	1,951	1,966	1,879
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	675	707	738	769	800	832	863	894	925	957	988	1,019	1,050	863
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	117,499	116,668	118,263	86,290	87,828	89,383	90,965	92,565	94,219	86,663	88,368	90,109	91,862	96,206

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Zephyr Shores

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: A-9

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	438	441	443	445	447	450	452	454	456	458	461	463	465	452
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	(6,174)	(6,150)	(6,126)	(6,102)	(6,078)	(6,054)	(6,030)	(6,007)	(5,983)	(5,959)	(5,935)	(5,911)	(5,887)	(6,030)
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	9,658	9,714	9,770	9,826	9,882	9,938	9,994	10,050	10,105	10,161	10,217	10,273	10,329	9,994
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	(6,267)	(6,164)	(6,061)	(5,958)	(5,856)	(5,753)	(5,650)	(5,547)	(5,444)	(5,341)	(5,238)	(5,135)	(5,033)	(5,650)
19	311.3	Pumping Equipment	(6,891)	(6,798)	(6,706)	(6,614)	(6,522)	(6,430)	(6,337)	(6,245)	(6,153)	(6,061)	(5,968)	(5,876)	(5,784)	(6,337)
20	320.3	Water Treatment Equipment	(16,982)	(16,976)	(16,970)	(16,964)	(16,958)	(16,952)	(16,945)	(16,939)	(16,933)	(16,927)	(16,921)	(16,915)	(16,908)	(16,945)
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	13,303	13,445	13,587	13,729	13,871	14,014	14,156	14,298	14,440	14,582	14,724	14,866	15,008	14,156
27	331.4	Transm. & Distribution Mains	16,083	13,081	13,178	13,275	13,372	13,469	13,566	12,491	12,589	12,688	12,787	12,886	12,984	13,265
28	333.4	Services	826	830	835	839	843	847	851	856	860	864	868	872	877	851
29	334.4	Meters & Meter Installations	3,029	3,152	3,274	3,397	3,519	3,642	3,764	3,887	4,009	4,132	4,254	4,377	4,499	3,764
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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		TOTAL	7,025	4,575	5,224	5,873	6,522	7,171	7,820	7,297	7,947	8,598	9,249	9,900	10,551	7,519
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Zephyr Shores

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	438	441	443	445	447	450	452	454	456	458	461	463	465	452
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	(6,174)	(6,150)	(6,126)	(6,102)	(6,078)	(6,054)	(6,030)	(6,007)	(5,983)	(5,959)	(5,935)	(5,911)	(5,887)	(6,030)
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	9,658	9,714	9,770	9,826	9,882	9,938	9,994	10,050	10,106	10,161	10,217	10,273	10,329	9,994
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	(6,267)	(6,164)	(6,061)	(5,958)	(5,856)	(5,753)	(5,650)	(5,547)	(5,444)	(5,341)	(5,238)	(5,135)	(5,033)	(5,650)
19	311.3	Pumping Equipment	(6,891)	(6,798)	(6,706)	(6,614)	(6,522)	(6,430)	(6,337)	(6,245)	(6,153)	(6,061)	(5,968)	(5,876)	(5,784)	(6,337)
20	320.3	Water Treatment Equipment	(16,982)	(16,978)	(16,974)	(16,969)	(16,965)	(16,961)	(16,956)	(16,952)	(16,948)	(16,943)	(16,939)	(16,935)	(16,930)	(16,956)
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	13,303	13,453	13,604	13,754	13,905	14,055	14,205	14,356	14,506	14,656	14,807	14,957	15,108	14,205
27	331.4	Transm. & Distribution Mains	16,083	13,081	13,178	13,275	13,372	13,469	13,566	12,491	12,589	12,688	12,787	12,886	12,984	13,265
28	333.4	Services	826	830	835	839	843	847	851	856	860	864	868	872	877	851
29	334.4	Meters & Meter Installations	3,029	3,152	3,274	3,397	3,519	3,642	3,764	3,887	4,009	4,132	4,254	4,377	4,499	3,764
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	275	281	287	293	300	306	313	319	325	332	338	345	351	313
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	1,493	1,794	2,122	2,453	2,795	3,143	3,503	3,871	4,263	4,670	5,080	5,507	5,939	3,587
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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		TOTAL	8,793	6,656	7,646	8,639	9,642	10,652	11,675	11,532	12,588	13,658	14,732	15,822	16,918	11,458

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
 Interlachen Lake/Park Manor
 Docket No. 080121-W5
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9
 Page: 2 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	3,503	3,516	3,529	3,543	3,556	3,569	3,582	3,596	3,609	3,622	3,635	3,649	3,662	3,582
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	(2,730)	(2,723)	(2,716)	(2,709)	(2,702)	(2,695)	(2,688)	(2,681)	(2,674)	(2,667)	(2,660)	(2,653)	(2,646)	(2,688)
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	6,792	6,894	6,997	7,100	7,202	7,305	7,408	7,510	7,613	7,716	7,818	7,921	8,024	7,408
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	7,980	8,022	8,064	8,106	8,148	8,190	8,232	8,275	8,317	8,359	8,401	8,443	8,485	8,232
19	311.3	Pumping Equipment	4,616	4,654	4,691	4,729	4,767	4,804	4,842	4,879	4,917	4,954	4,992	5,030	5,067	4,842
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	14,241	14,294	14,346	14,399	14,451	14,504	14,556	14,609	14,661	14,714	14,766	14,819	14,871	14,556
27	331.4	Transm. & Distribution Mains	19,306	19,403	19,500	19,596	19,693	19,789	19,886	19,982	20,079	20,175	20,272	20,369	20,465	19,886
28	333.4	Services	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756
29	334.4	Meters & Meter Installations	4,756	3,549	3,619	3,688	3,757	3,827	3,896	3,965	4,034	4,104	4,173	4,242	4,312	3,994
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	747	747	747	747	747	747	747	747	747	747	747	747	747	747
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	172	194	216	237	259	280	302	323	345	367	388	410	431	302
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	203	211	219	227	236	244	252	260	268	276	284	292	301	252
46		TOTAL	61,343	60,517	60,968	61,419	61,869	62,320	62,771	63,221	63,672	64,122	64,573	65,024	65,474	62,869
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
 Interlachen Lake/Park Manor
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission
 Schedule: A-9
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	3,503	3,517	3,531	3,545	3,559	3,573	3,588	3,602	3,616	3,630	3,644	3,658	3,672	3,588
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	(2,730)	(2,723)	(2,716)	(2,709)	(2,702)	(2,695)	(2,688)	(2,681)	(2,674)	(2,667)	(2,660)	(2,653)	(2,646)	(2,688)
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	6,792	6,894	6,997	7,100	7,202	7,305	7,408	7,510	7,613	7,716	7,818	7,921	8,024	7,408
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	7,980	8,022	8,064	8,106	8,148	8,190	8,232	8,275	8,317	8,359	8,401	8,443	8,485	8,232
19	311.3	Pumping Equipment	4,616	4,654	4,691	4,729	4,767	4,804	4,842	4,879	4,917	4,954	4,992	5,030	5,067	4,842
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	14,241	14,297	14,352	14,408	14,463	14,519	14,575	14,630	14,686	14,741	14,797	14,852	14,908	14,575
27	331.4	Transm. & Distribution Mains	19,306	19,403	19,500	19,596	19,693	19,789	19,886	19,982	20,079	20,175	20,272	20,369	20,465	19,886
28	333.4	Services	1,756	1,760	1,763	1,767	1,771	1,774	1,778	1,782	1,785	1,789	1,793	1,796	1,800	1,778
29	334.4	Meters & Meter Installations	4,756	3,549	3,619	3,688	3,757	3,827	3,896	3,965	4,034	4,104	4,173	4,242	4,312	3,994
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	152	155	159	162	166	169	173	176	180	183	187	191	194	173
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	825	992	1,173	1,356	1,545	1,737	1,937	2,140	2,357	2,582	2,808	3,044	3,283	1,983
38	341.5	Transportation Equipment	747	747	747	747	747	747	747	747	747	747	747	747	747	747
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	172	194	216	237	259	280	302	323	345	367	388	410	431	302
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	203	211	219	227	236	244	252	260	268	276	284	292	301	252
46		TOTAL	62,320	61,672	62,315	62,960	63,610	64,265	64,925	65,591	66,269	66,956	67,644	68,342	69,042	65,070

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
Beecher's Point
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission
 Schedule: A-9
 Page: 2 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	73	73	73	74	74	75	75	75	76	76	77	77	77	75
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	38	39	41	42	43	45	46	48	49	51	52	54	55	48
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	7,050	7,156	7,261	7,367	7,472	7,578	7,683	7,789	7,894	7,999	8,105	8,210	8,316	7,683
27	331.4	Transm. & Distribution Mains	33,007	30,798	30,982	31,166	31,351	31,535	31,232	31,417	31,602	31,788	31,973	32,158	32,344	31,643
28	333.4	Services	2,175	2,183	2,192	2,201	2,210	2,218	2,227	2,236	2,245	2,253	2,262	2,271	2,280	2,227
29	334.4	Meters & Meter Installations	1,604	1,640	1,675	1,711	1,747	1,783	1,819	1,855	1,891	1,927	1,963	1,999	2,035	1,819
30	335.4	Hydrants	288	290	291	292	294	295	296	298	299	301	302	303	305	296
31	336.4	Backflow Prevention	12,584	12,728	12,871	13,015	13,159	13,302	13,446	13,589	13,733	13,876	14,020	14,164	14,307	13,446
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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		TOTAL	56,818	54,906	55,387	55,868	56,349	56,831	56,825	57,307	57,789	58,271	58,754	59,236	59,718	57,235
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
 Beecher's Point
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission
 Schedule: A-9
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	73	73	73	74	74	75	75	75	76	76	77	77	77	75
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	38	39	41	42	43	45	46	48	49	51	52	54	55	46
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	7,050	7,162	7,273	7,385	7,497	7,608	7,720	7,831	7,943	8,055	8,166	8,278	8,389	7,720
27	331.4	Transm. & Distribution Mains	33,007	30,798	30,982	31,166	31,351	31,535	31,232	31,417	31,602	31,788	31,973	32,158	32,344	31,643
28	333.4	Services	2,175	2,183	2,192	2,201	2,210	2,218	2,227	2,236	2,245	2,253	2,262	2,271	2,280	2,227
29	334.4	Meters & Meter Installations	1,604	1,640	1,675	1,711	1,747	1,783	1,819	1,855	1,891	1,927	1,963	1,999	2,035	1,819
30	335.4	Hydrants	288	290	291	292	294	295	296	298	299	301	302	303	305	296
31	336.4	Backflow Prevention	12,584	12,728	12,871	13,015	13,159	13,302	13,446	13,589	13,733	13,876	14,020	14,164	14,307	13,446
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	27	28	29	29	30	31	31	32	32	33	34	34	35	31
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	149	179	212	245	279	314	350	386	426	466	507	550	593	358
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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		TOTAL	56,994	55,119	55,640	56,161	56,683	57,206	57,242	57,768	58,296	58,826	59,356	59,887	60,419	57,861

AccDpr Adjmts

Account 108 (Acc Dpr) Adjustments

	updated	3/11/2008	DTF	Pro Forma	IT col added	3/17/2008	Minor mod	3/31/2008								
Non-alloc'd Source = G:\fingrp\Treasury\Rates\FLORIDA\2008 FL Consol\Rate Base\Rate Orders December 2007 Entry\FL Rate Orders Not Booked-12 07.xls, provided by Meghan Fox on 2/8/2008.																
Corp FL S&I to be allocated-->	20,012	20,468	20,924	21,380	21,836	22,303	22,770	23,237	23,704	24,171	24,638	25,105	25,572			
Corp FL IT to be allocated-->	108,766	130,682	154,562	178,720	203,578	228,973	255,220	282,032	310,581	340,208	370,096	401,167	432,611			

business_segment	AcctUnit	BkAcct	AdjTyp	PIntAcct4	12/2006	01/2007	02/2007	03/2007	04/2007	05/2007	06/2007	07/2007	08/2007	09/2007	10/2007	11/2007	12/2007
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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2007

Attachment 1 page 1 of 10
MFR Deficiency No. 5
Docket No. 080121-WS

SYSTEM NAME / COUNTY : CHULUOTA / SEMINOLE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES	BALANCE AT END OF YEAR	Reconcile MFR to Annual Report			Difference	
							(g)	(h)	(i)		(j)
351	Organization	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0			0	0
352	Franchises	0			0	1,397	1,397			1,397	(0)
354	Structures and Improvements	0			0	43,042	43,450	408		43,042	0
355	Power Generation Equipment	0			0	0	0			0	0
360	Collection Sewers - Force	7,213			7,213	115,826	115,826			115,826	(0)
361	Collection Sewers - Gravity	0			0	189,212	189,212			189,212	0
362	Special Collecting Structures	0			0	0	0			0	0
363	Services to Customers	0			0	38,636	38,636			38,636	0
364	Flow Measuring Devices	0			0	942	942			942	0
365	Flow Measuring Installations	0			0	0	0			0	0
366	Reuse Services	0			0	0	0			0	0
367	Reuse Meters and Meter Installations	0			0	0	0			0	0
370	Receiving Wells	0			0	19,786	19,786			19,786	(0)
371	Pumping Equipment	0			0	83,587	83,587			83,587	0
374	Reuse Distribution Reservoirs	0			0	0	0			0	0
375	Reuse Transmission and Distribution System	0			0	1,451	1,451			1,451	(0)
380	Treatment and Disposal Equipment	0			0	365,473	365,473			365,473	0
381	Plant Sewers	0			0	22,448	22,448			22,448	(0)
382	Outfall Sewer Lines	0			0	80,205	80,205			80,205	0
389	Other Plant Miscellaneous Equipment	0			0	0	0			0	0
390	Office Furniture and Equipment	0			0	804	7,711	6,907		804	(0)
391	Transportation Equipment	0			0	0	0			0	0
392	Stores Equipment	0			0	0	0			0	0
393	Tools, Shop and Garage Equipment	0			0	9,013	9,013			9,013	(0)
394	Laboratory Equipment	0			0	5,744	5,744			5,744	(0)
395	Power Operated Equipment	0			0	2,157	2,157			2,157	0
396	Communication Equipment	0			0	3,486	3,486			3,486	0
397	Miscellaneous Equipment	0			0	872	872			872	(0)
398	Other Tangible Plant	0			0	0	0			0	0
Total Depreciable Wastewater Plant in Service		\$ 7,213	\$ 0	\$ 0	\$ 7,213	\$ 984,081	991,396	7,316		984,081	0

Specify nature of transaction.
Use () to denote reversal entries.

S-6(b)

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

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MFR Deficiency No. 5
Docket No. 080121-WS

SYSTEM NAME / COUNTY : ARREDONDO FARMS / ALACHUA

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-10 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
351	Organization	\$ 0	\$	\$	\$ 0	\$ 0	0		0	0
352	Franchises	0			0	0	0		0	0
354	Structures and Improvements	0			0	14,517	14,759	243	14,517	0
355	Power Generation Equipment	0			0	0	0		0	0
360	Collection Sewers - Force	0			0	0	0		0	0
361	Collection Sewers - Gravity	552			552	68,495	68,495		68,495	0
362	Special Collecting Structures	0			0	0	0		0	0
363	Services to Customers	0			0	2,011	2,011		2,011	(0)
364	Flow Measuring Devices	0			0	762	762		762	0
365	Flow Measuring Installations	0			0	0	0		0	0
366	Reuse Services	0			0	0	0		0	0
367	Reuse Meters and Meter Installations	0			0	0	0		0	0
370	Receiving Wells	0			0	0	0		0	0
371	Pumping Equipment	21,495			21,495	(12,935)	(12,934)		(12,934)	(1)
374	Reuse Distribution Reservoirs	0			0	0	0		0	0
375	Reuse Transmission and Distribution System	0			0	0	0		0	0
380	Treatment and Disposal Equipment	0			0	107,079	107,079		107,079	(0)
381	Plant Sewers	0			0	0	0		0	0
382	Outfall Sewer Lines	0			0	0	0		0	0
389	Other Plant Miscellaneous Equipment	0			0	700	700		700	0
390	Office Furniture and Equipment	0			0	1,341	5,445	4,103	1,341	(0)
391	Transportation Equipment	0			0	0	0		0	0
392	Stores Equipment	0			0	0	0		0	0
393	Tools, Shop and Garage Equipment	0			0	330	330		330	(0)
394	Laboratory Equipment	0			0	0	0		0	0
395	Power Operated Equipment	0			0	12,873	12,872		12,872	1
396	Communication Equipment	0			0	0	0		0	0
397	Miscellaneous Equipment	0			0	0	0		0	0
398	Other Tangible Plant	0			0	1,713	1,713		1,713	(0)
Total Depreciable Wastewater Plant in Service		\$ 22,047	\$ 0	\$ 0	\$ 22,047	\$ 196,886	201,232	4,346	196,887	(1)

Specify nature of transaction.
Use () to denote reversal entries.

S-6(b)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

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SYSTEM NAME / COUNTY : HOLIDAY HAVEN / LAKE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (e+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-10 p3 of 3 Admin 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
351	Organization	\$ 0	\$	\$	\$ 0	\$ 0	0		0	0
352	Franchises	0			0	(64)	(64)		(64)	0
354	Structures and Improvements	0			0	18,051	18,126	75	18,051	(0)
355	Power Generation Equipment	0			0	0	0		0	0
360	Collection Sewers - Force	0			0	1,190	1,190		1,190	0
361	Collection Sewers - Gravity	2,350			2,350	47,781	47,781		47,781	(0)
362	Special Collecting Structures	0			0	0	0		0	0
363	Services to Customers	0			0	682	682		682	0
364	Flow Measuring Devices	0			0	0	0		0	0
365	Flow Measuring Installations	0			0	0	0		0	0
366	Reuse Services	0			0	0	0		0	0
367	Reuse Meters and Meter Installations	0			0	0	0		0	0
370	Receiving Wells	0			0	2,583	2,583		2,583	(0)
371	Pumping Equipment	1,678			1,678	5,655	5,655		5,655	0
374	Reuse Distribution Reservoirs	0			0	0	0		0	0
375	Reuse Transmission and Distribution System	0			0	0	0		0	0
380	Treatment and Disposal Equipment	0			0	188,048	188,048		188,048	0
381	Plant Sewers	474			474	105,185	105,185		105,185	(0)
382	Outfall Sewer Lines	0			0	0	0		0	0
389	Other Plant Miscellaneous Equipment	0			0	0	0		0	0
390	Office Furniture and Equipment	0			0	0	1,265	1,265	0	0
391	Transportation Equipment	0			0	0	0		0	0
392	Stores Equipment	0			0	0	0		0	0
393	Tools, Shop and Garage Equipment	0			0	0	0		0	0
394	Laboratory Equipment	0			0	0	0		0	0
395	Power Operated Equipment	0			0	0	0		0	0
396	Communication Equipment	0			0	282	283		283	(1)
397	Miscellaneous Equipment	0			0	0	0		0	0
398	Other Tangible Plant	0			0	0	0		0	0
Total Depreciable Wastewater Plant in Service		\$ 4,502	\$ 0	\$ 0	\$ 4,502	\$ 369,393	370,733	1,340	369,393	(0)

Specify nature of transaction.
Use () to denote reversal entries.

S-6(b)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

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Docket No. 080121-W5

SYSTEM NAME / COUNTY : KINGS COVE / LAKE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-b+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-10 p3 of 3 Admin FL Allocations 12/2007	Subtract 12/2007	MFR excl. Allocations 12/2007	
351	Organization	\$ 0	\$	\$	\$ 0	\$ 0	0	0	0	0
352	Franchises	0			0	0	0	0	0	0
354	Structures and Improvements	30,346			30,346	136,940	137,075	135	136,940	0
355	Power Generation Equipment	0			0	1,360	1,360		1,360	0
360	Collection Sewers - Force	26,549			26,549	(6,813)	(6,814)		(6,814)	1
361	Collection Sewers - Gravity	0			0	3,572	3,572		3,572	0
362	Special Collecting Structures	0			0	0	0		0	0
363	Services to Customers	0			0	2,596	2,597		2,597	(1)
364	Flow Measuring Devices	0			0	0	0		0	0
365	Flow Measuring Installations	0			0	0	0		0	0
366	Reuse Services	0			0	0	0		0	0
367	Reuse Meters and Meter Installations	0			0	0	0		0	0
370	Receiving Wells	0			0	96	96		96	(0)
371	Pumping Equipment	2,826			2,826	10,578	10,578		10,578	(0)
374	Reuse Distribution Reservoirs	0			0	0	0		0	0
375	Reuse Transmission and Distribution System	0			0	0	0		0	0
380	Treatment and Disposal Equipment	183			183	3,613	3,613		3,613	0
381	Plant Sewers	0			0	0	0		0	0
382	Outfall Sewer Lines	0			0	0	0		0	0
389	Other Plant Miscellaneous Equipment	0			0	3,369	3,369		3,369	(0)
390	Office Furniture and Equipment	0			0	0	2,280	2,280	0	0
391	Transportation Equipment	0			0	0	0		0	0
392	Stores Equipment	0			0	0	0		0	0
393	Tools, Shop and Garage Equipment	0			0	0	0		0	0
394	Laboratory Equipment	0			0	0	0		0	0
395	Power Operated Equipment	0			0	0	0		0	0
396	Communication Equipment	0			0	0	0		0	0
397	Miscellaneous Equipment	0			0	43,557	43,557		43,557	(0)
398	Other Tangible Plant	0			0	2,292	2,292		2,292	0
Total Depreciable Wastewater Plant in Service		\$ 59,904	\$ 0	\$ 0	\$ 59,904	\$ 201,160	203,574	2,414	201,160	0

Specify nature of transaction.
Use () to denote reversal entries.

S-6(b)

UTILITY NAME: **AQUA UTILITES FLORIDA, INC.**

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SYSTEM NAME / COUNTY : **SUMMIT CHASE / LAKE**

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (e+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
351	Organization	\$ 0	\$	\$	\$ 0	\$ 3,322	3,322		3,322	0
352	Franchises	0			0	37	37		37	(0)
354	Structures and Improvements	0			0	29,172	29,318	147	29,172	0
355	Power Generation Equipment	0			0	0	0		0	0
360	Collection Sewers - Force	0			0	(3,000)	(3,000)		(3,000)	(0)
361	Collection Sewers - Gravity	0			0	27,701	27,701		27,701	0
362	Special Collecting Structures	0			0	0	0		0	0
363	Services to Customers	0			0	5,096	5,096		5,096	0
364	Flow Measuring Devices	0			0	0	0		0	0
365	Flow Measuring Installations	0			0	8,311	8,311		8,311	(0)
366	Reuse Services	0			0	0	0		0	0
367	Reuse Meters and Meter Installations	0			0	0	0		0	0
370	Receiving Wells	0			0	0	0		0	0
371	Pumping Equipment	406			406	85,207	85,206		85,206	1
374	Reuse Distribution Reservoirs	0			0	0	0		0	0
375	Reuse Transmission and Distribution System	0			0	0	0		0	0
380	Treatment and Disposal Equipment	0			0	1,197	1,198		1,198	(1)
381	Plant Sewers	0			0	0	0		0	0
382	Outfall Sewer Lines	0			0	0	0		0	0
389	Other Plant Miscellaneous Equipment	0			0	0	0		0	0
390	Office Furniture and Equipment	0			0	0	2,485	2,485	0	0
391	Transportation Equipment	0			0	0	0		0	0
392	Stores Equipment	0			0	0	0		0	0
393	Tools, Shop and Garage Equipment	0			0	0	0		0	0
394	Laboratory Equipment	0			0	0	0		0	0
395	Power Operated Equipment	0			0	0	0		0	0
396	Communication Equipment	0			0	0	0		0	0
397	Miscellaneous Equipment	0			0	2,007	2,008		2,008	(1)
398	Other Tangible Plant	0			0	749	749		749	(0)
Total Depreciable Wastewater Plant in Service		\$ 406	\$ 0	\$ 0	\$ 406	\$ 159,799	162,431	2,632	159,799	(0)

Specify nature of transaction.
Use () to denote reversal entries.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

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SYSTEM NAME / COUNTY : VALENCIA TERRACE / LAKE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
351	Organization	\$ 0	\$	\$	\$ 0	\$ 0	0		0	0
352	Franchises	0			0	0	0		0	0
354	Structures and Improvements	20,820			20,820	(11,211)	(10,976)	235	(11,211)	0
355	Power Generation Equipment	0			0	31	31		31	(0)
360	Collection Sewers - Force	1,236			1,236	2,641	2,641		2,641	(0)
361	Collection Sewers - Gravity	0			0	94,007	94,007		94,007	(0)
362	Special Collecting Structures	0			0	0	0		0	1
363	Services to Customers	0			0	19,062	19,062		19,062	0
364	Flow Measuring Devices	0			0	1,999	1,999		1,999	0
365	Flow Measuring Installations	0			0	0	0		0	0
366	Reuse Services	0			0	0	0		0	0
367	Reuse Meters and Meter Installations	0			0	0	0		0	0
370	Receiving Wells	0			0	3,100	3,100		3,100	(0)
371	Pumping Equipment	0			0	29,298	29,298		29,298	0
374	Reuse Distribution Reservoirs	0			0	0	0		0	0
375	Reuse Transmission and Distribution System	0			0	0	0		0	0
380	Treatment and Disposal Equipment	0			0	84,920	84,920		84,920	(0)
381	Plant Sewers	0			0	0	0		0	0
382	Outfall Sewer Lines	0			0	17,675	17,675		17,675	(0)
389	Other Plant Miscellaneous Equipment	0			0	0	0		0	0
390	Office Furniture and Equipment	0			0	0	3,978	3,978	0	0
391	Transportation Equipment	0			0	0	0		0	0
392	Stores Equipment	0			0	0	0		0	0
393	Tools, Shop and Garage Equipment	0			0	0	0		0	0
394	Laboratory Equipment	0			0	0	0		0	0
395	Power Operated Equipment	0			0	0	0		0	0
396	Communication Equipment	0			0	0	0		0	0
397	Miscellaneous Equipment	0			0	0	0		0	0
398	Other Tangible Plant	0			0	0	0		0	0
Total Depreciable Wastewater Plant in Service		\$ 22,056	\$ 0	\$ 0	\$ 22,056	\$ 241,523	245,737	4,213	241,524	(1)

* Specify nature of transaction.
Use () to denote reversal entries.

S-6(b)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

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SYSTEM NAME / COUNTY : MORNINGVIEW / LAKE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-10 p3 of 3 Admin 12/2007	Subtract FL Allocations 12/2007	MFR excl. Allocations 12/2007	
351	Organization	\$ 0	\$	\$	\$ 0	\$ 0	0		0	0
352	Franchises	0			0	90	90		90	0
354	Structures and Improvements	0			0	3,251	3,275	24	3,251	0
355	Power Generation Equipment	0			0	0	0		0	0
360	Collection Sewers - Force	0			0	2,411	2,411		2,411	0
361	Collection Sewers - Gravity	0			0	895	895		895	(0)
362	Special Collecting Structures	0			0	0	0		0	0
363	Services to Customers	0			0	2,060	2,060		2,060	0
364	Flow Measuring Devices	0			0	0	0		0	0
365	Flow Measuring Installations	0			0	0	0		0	0
366	Reuse Services	0			0	0	0		0	0
367	Reuse Meters and Meter Installations	0			0	0	0		0	0
370	Receiving Wells	0			0	20,622	20,622		20,622	0
371	Pumping Equipment	0			0	71,273	71,273		71,273	(0)
374	Reuse Distribution Reservoirs	0			0	0	0		0	0
375	Reuse Transmission and Distribution System	0			0	0	0		0	0
380	Treatment and Disposal Equipment	0			0	32,792	32,792		32,792	(0)
381	Plant Sewers	0			0	14	15		15	(1)
382	Outfall Sewer Lines	0			0	0	0		0	0
389	Other Plant Miscellaneous Equipment	0			0	0	0		0	0
390	Office Furniture and Equipment	0			0	0	410	410	0	0
391	Transportation Equipment	0			0	0	0		0	0
392	Stores Equipment	0			0	0	0		0	0
393	Tools, Shop and Garage Equipment	0			0	0	0		0	0
394	Laboratory Equipment	0			0	0	0		0	0
395	Power Operated Equipment	0			0	0	0		0	0
396	Communication Equipment	0			0	0	0		0	0
397	Miscellaneous Equipment	0			0	0	0		0	0
398	Other Tangible Plant	0			0	0	0		0	0
Total Depreciable Wastewater Plant in Service		\$ 0	\$ 0	\$ 0	\$ 0	\$ 133,408	133,842	435	133,408	0

Specify nature of transaction.
Use () to denote reversal entries.

S-6(b)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : JASMINE LAKES / PASCO

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ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (e+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-10 p3 of 3 Admin 12/2007	Subtract FL Allocations 12/2007	MFR excl. Allocations 12/2007	
351	Organization	\$ 0	\$	\$	\$ 0	\$ 6,061	6,061		6,061	(0)
352	Franchises	0			0	0	0		0	0
354	Structures and Improvements	2,134			2,134	123,826	124,873	1,046	123,827	(1)
355	Power Generation Equipment	0			0	259	259		259	(0)
360	Collection Sewers - Force	42,702			42,702	218,934	218,934		218,934	0
361	Collection Sewers - Gravity	0			0	16,035	16,035		16,035	0
362	Special Collecting Structures	0			0	0	0		0	0
363	Services to Customers	0			0	0	0		0	0
364	Flow Measuring Devices	0			0	0	0		0	0
365	Flow Measuring Installations	0			0	2,907	2,907		2,907	0
366	Reuse Services	0			0	0	0		0	0
367	Reuse Meters and Meter Installations	0			0	0	0		0	0
370	Receiving Wells	0			0	0	0		0	0
371	Pumping Equipment	12,523			12,523	137	137		137	0
374	Reuse Distribution Reservoirs	0			0	107,379	107,379		107,379	(0)
375	Reuse Transmission and Distribution System	0			0	0	0		0	0
380	Treatment and Disposal Equipment	57,368			57,368	511,534	511,534		511,534	(0)
381	Plant Sewers	0			0	0	0		0	0
382	Outfall Sewer Lines	0			0	71	71		71	0
389	Other Plant Miscellaneous Equipment	0			0	63,153	63,153		63,153	(0)
390	Office Furniture and Equipment	0			0	7,259	24,960	17,702	7,259	0
391	Transportation Equipment	0			0	6,805	6,805		6,805	(0)
392	Stores Equipment	0			0	0	0		0	0
393	Tools, Shop and Garage Equipment	0			0	487	487		487	(0)
394	Laboratory Equipment	0			0	0	0		0	0
395	Power Operated Equipment	0			0	0	0		0	0
396	Communication Equipment	0			0	231	231		231	0
397	Miscellaneous Equipment	0			0	133	133		133	(0)
398	Other Tangible Plant	8,063			8,063	11,794	11,794		11,794	(0)
Total Depreciable Wastewater Plant in Service		\$ 122,790	\$ 0	\$ 0	\$ 122,790	\$ 1,077,005	1,095,754	18,748	1,077,006	(1)

Specify nature of transaction.
Use () to denote reversal entries.

S-6(b)

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

YEAR OF REPORT
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SYSTEM NAME / COUNTY : PALM TERRACE / PASCO

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference
							MFR A-10 p3 of 3 12/2007	Subtract Admin FL Allocations 12/2007	MFR excl. Allocations 12/2007	
351	Organization	\$ 0	\$	\$	\$ 0	\$ 286	286		286	0
352	Franchises	0			0	1,276	1,276		1,276	(0)
354	Structures and Improvements	5,346			5,346	10,156	10,847	691	10,156	(0)
355	Power Generation Equipment	0			0	0	0		0	0
360	Collection Sewers - Force	7,906			7,906	3,151	3,151		3,151	(0)
361	Collection Sewers - Gravity	0			0	153,279	153,279		153,279	(0)
362	Special Collecting Structures	0			0	0	0		0	0
363	Services to Customers	0			0	1,037	1,037		1,037	0
364	Flow Measuring Devices	1,804			1,804	7,582	7,581		7,581	1
365	Flow Measuring Installations	0			0	0	0		0	0
366	Reuse Services	0			0	0	0		0	0
367	Reuse Meters and Meter Installations	0			0	0	0		0	0
370	Receiving Wells	0			0	12,020	12,020		12,020	0
371	Pumping Equipment	5,134			5,134	(1,497)	(1,496)		(1,496)	(1)
374	Reuse Distribution Reservoirs	0			0	0	0		0	0
375	Reuse Transmission and Distribution System	0			0	0	0		0	0
380	Treatment and Disposal Equipment	517			517	98,632	98,632		98,632	(0)
381	Plant Sewers	0			0	4,375	4,375		4,375	0
382	Outfall Sewer Lines	0			0	0	0		0	0
389	Other Plant Miscellaneous Equipment	0			0	0	0		0	0
390	Office Furniture and Equipment	0			0	18	11,701	11,683	18	0
391	Transportation Equipment	0			0	0	0		0	0
392	Stores Equipment	0			0	0	0		0	0
393	Tools, Shop and Garage Equipment	0			0	425	425		425	0
394	Laboratory Equipment	0			0	1,966	1,966		1,966	0
395	Power Operated Equipment	0			0	0	0		0	0
396	Communication Equipment	0			0	0	0		0	0
397	Miscellaneous Equipment	0			0	271	271		271	0
398	Other Tangible Plant	0			0	0	0		0	0
Total Depreciable Wastewater Plant in Service		\$ 20,707	\$ 0	\$ 0	\$ 20,707	\$ 292,977	305,350	12,374	292,976	1

Specify nature of transaction.
Use () to denote reversal entries.

S-6(b)

UTILITY NAME: **AQUA UTILITES FLORIDA, INC.**

YEAR OF REPORT
December 31, 2007

Attachment 1 page 10 of 10
MFR Deficiency No. 5
Docket No. 080121-WS

SYSTEM NAME / COUNTY : **BEECHER'S POINT / PUTNAM**

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)		SALVAGE AND INSURANCE (h)		COST OF REMOVAL AND OTHER CHARGES (i)		TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)	Reconcile MFR to Annual Report			Difference		
		\$		\$		\$		\$	\$	MFR A-10 p3 of 3 Admin 12/2007	Subtract FL Allocations 12/2007	MFR excl. Allocations 12/2007			
351	Organization	\$	0	\$	0	\$	0	\$	0	0		0	0		
352	Franchises		0		0		0		69	69		69	(0)		
354	Structures and Improvements		0		0		0		0	12	12	0	0		
355	Power Generation Equipment		0		0		0		0	0		0	0		
360	Collection Sewers - Force		0		0		0		37,614	37,614		37,614	0		
361	Collection Sewers - Gravity		0		0		0		4,055	4,055		4,055	0		
362	Special Collecting Structures		0		0		0		0	0		0	0		
363	Services to Customers		0		0		0		964	965		965	(1)		
364	Flow Measuring Devices		0		0		0		0	0		0	0		
365	Flow Measuring Installations		0		0		0		0	0		0	0		
366	Reuse Services		0		0		0		0	0		0	0		
367	Reuse Meters and Meter Installations		0		0		0		0	0		0	0		
370	Receiving Wells		0		0		0		26,720	26,720		26,720	(0)		
371	Pumping Equipment		0		0		0		460	460		460	0		
374	Reuse Distribution Reservoirs		0		0		0		0	0		0	0		
375	Reuse Transmission and Distribution System		0		0		0		0	0		0	0		
380	Treatment and Disposal Equipment		0		0		0		0	0		0	0		
381	Plant Sewers		0		0		0		0	0		0	0		
382	Outfall Sewer Lines		0		0		0		0	0		0	0		
389	Other Plant Miscellaneous Equipment		0		0		0		6,269	6,269		6,269	0		
390	Office Furniture and Equipment		0		0		0		0	205	205	0	0		
391	Transportation Equipment		0		0		0		0	0		0	0		
392	Stores Equipment		0		0		0		0	0		0	0		
393	Tools, Shop and Garage Equipment		0		0		0		0	0		0	0		
394	Laboratory Equipment		0		0		0		0	0		0	0		
395	Power Operated Equipment		0		0		0		97	97		97	0		
396	Communication Equipment		0		0		0		0	0		0	0		
397	Miscellaneous Equipment		0		0		0		0	0		0	0		
398	Other Tangible Plant		0		0		0		0	0		0	0		
Total Depreciable Wastewater Plant in Service		\$	0	\$	0	\$	0	\$	0	\$	76,448	76,466	217	76,248	(0)

Specify nature of transaction.
Use () to denote reversal entries.

S-6(b)

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Chuluota

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: A-10

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	1,336	1,341	1,347	1,352	1,357	1,362	1,367	1,372	1,377	1,382	1,387	1,392	1,397	1,367
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	4,497	4,521	4,545	4,569	4,593	4,617	4,641	4,665	4,689	4,713	4,737	4,761	4,785	4,641
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	110,705	105,475	108,501	107,528	108,555	109,581	109,654	110,682	111,711	112,740	113,769	114,797	115,826	110,579
10	361.2	Collection Sewers - Gravity	165,090	167,100	169,110	171,121	173,131	175,141	177,151	179,161	181,171	183,181	185,191	187,202	189,212	177,151
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	33,025	33,492	33,960	34,428	34,895	35,363	35,830	36,298	36,766	37,233	37,701	38,168	38,636	35,830
13	364.2	Flow Measuring Devices	785	785	785	785	785	785	785	785	785	785	785	785	785	785
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	18,916	18,988	19,061	19,133	19,206	19,278	19,351	19,423	19,496	19,568	19,641	19,714	19,786	19,351
21	371.3	Pumping Equipment	77,621	78,077	78,578	79,079	79,580	80,081	80,582	81,083	81,583	82,084	82,585	83,086	83,587	80,585
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	6,149	6,182	6,215	6,248	6,281	6,313	6,346	6,379	6,412	6,445	6,478	6,511	6,543	6,346
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	56,298	76,918	97,538	118,158	138,778	159,399	180,019	200,639	221,259	241,879	262,499	283,119	303,740	180,019
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	75,832	76,013	76,394	76,775	77,156	77,537	77,918	78,299	78,680	79,061	79,443	79,824	80,205	77,918
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	29,603	29,779	29,955	30,131	30,307	30,482	30,658	30,834	31,010	31,186	31,361	31,537	31,713	30,658
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	53,826	54,485	55,144	55,803	56,462	57,121	57,780	58,439	59,097	59,756	60,415	61,074	61,733	57,780
38	381.5	Plant Sewers	21,361	21,470	21,559	21,648	21,737	21,826	21,915	22,004	22,093	22,182	22,270	22,359	22,448	21,915
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	1,034	1,068	1,103	1,138	1,173	1,208	1,242	1,277	1,312	1,347	1,381	1,416	1,451	1,242
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	751	755	760	764	769	773	777	782	786	791	795	800	801	777
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	8,284	8,345	8,405	8,466	8,527	8,588	8,648	8,709	8,770	8,831	8,892	8,952	9,013	8,648
58	394.7	Laboratory Equipment	5,311	5,347	5,383	5,419	5,455	5,491	5,528	5,564	5,600	5,636	5,672	5,708	5,744	5,528
59	395.7	Power Operated Equipment	1,981	1,996	2,010	2,025	2,040	2,054	2,069	2,084	2,098	2,110	2,110	2,110	2,110	2,061
60	396.7	Communication Equipment	2,638	2,708	2,779	2,850	2,920	2,991	3,062	3,132	3,203	3,274	3,345	3,415	3,486	3,062
61	397.7	Miscellaneous Equipment	812	817	822	827	832	837	842	847	852	857	862	867	872	842
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	675,673	695,663	721,954	748,245	774,536	800,827	828,164	854,458	878,751	905,041	931,320	957,598	983,874	827,085

Schedule of Sewer Accumulated Depreciation By Primary Account
 Test Year Average balance
 Chuluota
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-10
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	1,336	1,341	1,347	1,352	1,357	1,362	1,367	1,372	1,377	1,382	1,387	1,392	1,397	1,367
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	4,497	4,521	4,545	4,569	4,593	4,617	4,641	4,665	4,689	4,713	4,737	4,761	4,785	4,641
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	380.2	Collection Sewers - Force	110,705	105,475	106,501	107,528	108,555	109,581	109,654	110,682	111,711	112,740	113,769	114,797	115,826	110,579
10	381.2	Collection Sewers - Gravity	165,090	167,100	169,110	171,121	173,131	175,141	177,151	179,161	181,171	183,181	185,191	187,202	189,212	189,212
11	382.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	383.2	Services to Customers	33,025	33,492	33,960	34,428	34,895	35,363	35,830	36,298	36,766	37,233	37,701	38,168	38,636	35,830
13	384.2	Flow Measuring Devices	785	798	811	824	837	850	863	877	890	903	916	929	942	863
14	385.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	18,916	18,988	19,061	19,133	19,206	19,278	19,351	19,423	19,496	19,568	19,641	19,714	19,786	19,351
21	371.3	Pumping Equipment	77,621	78,077	78,578	79,079	79,580	80,081	80,582	81,082	81,583	82,084	82,585	83,086	83,587	80,585
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	6,149	6,182	6,215	6,248	6,281	6,313	6,346	6,379	6,412	6,445	6,478	6,511	6,543	6,346
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	56,298	76,918	97,538	118,158	138,778	159,399	180,019	200,639	221,259	241,879	262,499	283,119	303,740	180,019
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	75,632	76,013	76,394	76,775	77,156	77,537	77,918	78,299	78,680	79,061	79,443	79,824	80,205	77,918
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	29,603	29,779	29,955	30,131	30,307	30,482	30,658	30,834	31,010	31,186	31,361	31,537	31,713	30,858
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	53,828	54,485	55,144	55,803	56,462	57,121	57,780	58,439	59,097	59,756	60,415	61,074	61,733	57,780
38	381.5	Plant Sewers	21,381	21,470	21,559	21,648	21,737	21,826	21,915	22,004	22,093	22,182	22,270	22,359	22,448	21,915
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														

Schedule of Sewer Accumulated Depreciation By Primary Account
 Test Year Average balance
 Arredondo Estates/Farms
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-10
 Page: 2 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	388.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	359	371	382	394	405	417	428	440	452	463	475	486	498	428
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	67,230	66,848	67,018	67,188	67,359	67,529	67,700	67,870	68,040	68,211	68,381	68,551	68,722	67,742
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	1,955	1,960	1,965	1,971	1,976	1,981	1,986	1,991	1,996	2,001	2,006	2,011	2,016	1,986
13	364.2	Flow Measuring Devices	635	635	635	635	635	635	635	635	635	635	635	635	635	635
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	6,800	6,903	7,007	(14,430)	(14,371)	(14,313)	(14,254)	(14,196)	(14,137)	(14,078)	(14,020)	(13,961)	(13,903)	(9,304)
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	13,599	13,641	13,683	13,726	13,727	13,727	13,727	13,727	13,727	13,727	13,727	13,727	13,727	13,707
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	663	663	663	663	663	663	663	663	663	663	663	663	663	663
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	311	311	311	311	311	311	311	311	311	311	311	311	311	311
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	9,194	9,562	9,930	10,298	10,665	11,033	11,401	11,769	12,138	12,504	12,872	13,240	13,607	11,401
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557
63		TOTAL	205,004	205,152	205,853	185,013	185,628	186,241	186,855	187,468	188,081	188,695	189,308	189,922	190,535	191,827

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	359	370	381	392	402	413	424	435	446	457	468	478	489	424
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	67,230	66,829	66,980	67,132	67,283	67,435	67,586	67,737	67,889	68,040	68,192	68,343	68,495	67,628
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	1,955	1,960	1,965	1,969	1,974	1,979	1,983	1,988	1,993	1,997	2,002	2,007	2,011	1,983
13	364.2	Flow Measuring Devices	635	648	656	667	677	688	698	709	720	730	741	751	762	698
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	6,800	7,030	7,259	(14,106)	(13,976)	(13,845)	(13,715)	(13,585)	(13,455)	(13,325)	(13,195)	(13,065)	(12,934)	(8,778)
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	13,599	13,634	13,670	13,706	13,742	13,777	13,813	13,849	13,885	13,920	13,956	13,992	14,028	13,813
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	101,444	101,913	102,383	102,853	103,322	103,792	104,262	104,731	105,201	105,671	106,140	106,610	107,079	104,262
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	663	666	669	672	675	678	681	684	687	691	694	697	700	681
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Holiday Haven

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: A-10

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	(67)	(67)	(67)	(66)	(66)	(66)	(66)	(65)	(65)	(65)	(65)	(64)	(64)	(66)
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	1,101	1,108	1,116	1,123	1,130	1,138	1,145	1,153	1,160	1,167	1,175	1,182	1,190	1,145
10	361.2	Collection Sewers - Gravity	47,036	45,535	45,792	46,050	46,307	46,565	46,231	46,490	46,748	47,006	47,265	47,523	47,781	46,641
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	550	561	572	583	594	605	616	627	638	649	660	671	682	616
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
21	371.3	Pumping Equipment	5,557	5,703	5,849	5,995	6,141	6,288	6,434	4,906	5,055	5,205	5,355	5,505	5,655	5,665
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	12	19	25	31	37	43	50	56	62	68	75	81	87	50
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	172,469	173,767	175,065	176,364	177,662	178,960	180,258	181,557	182,855	184,153	185,451	186,750	188,048	180,258
28	381.4	Plant Sewers	100,313	100,758	101,203	101,648	102,093	102,538	102,983	103,428	103,873	104,318	104,763	105,208	105,653	102,730
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	16,963	17,047	17,130	17,214	17,297	17,380	17,464	17,547	17,631	17,714	17,797	17,881	17,964	17,464
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	237	240	244	248	252	256	260	263	267	271	275	279	283	260
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	346,670	347,171	349,430	351,689	353,948	356,207	357,402	357,988	360,253	362,517	364,781	367,045	369,310	357,262

Schedule of Sewer Accumulated Depreciation By Primary Account
 Test Year Average balance
 Holiday Haven
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-10
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	(67)	(67)	(67)	(66)	(66)	(68)	(66)	(65)	(65)	(65)	(65)	(64)	(64)	(66)
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	380.2	Collection Sewers - Force	1,101	1,108	1,116	1,123	1,130	1,138	1,145	1,153	1,160	1,167	1,175	1,182	1,190	1,145
10	381.2	Collection Sewers - Gravity	47,038	45,535	45,792	46,050	46,307	46,565	46,231	46,490	46,748	47,006	47,265	47,523	47,781	46,641
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	550	561	572	583	594	605	616	627	638	649	660	671	682	618
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	2,500	2,507	2,514	2,521	2,528	2,535	2,542	2,549	2,556	2,562	2,569	2,576	2,583	2,542
21	371.3	Pumping Equipment	5,557	5,703	5,849	5,995	6,141	6,288	6,434	4,906	5,055	5,205	5,355	5,505	5,655	5,665
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	12	19	25	31	37	43	50	58	62	68	75	81	87	50
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	172,469	173,767	175,065	176,364	177,662	178,960	180,258	181,557	182,855	184,153	185,451	186,750	188,048	180,258
28	381.4	Plant Sewers	100,313	100,758	101,203	101,648	102,093	102,538	102,510	102,958	103,402	103,848	104,293	104,739	105,185	102,730
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	16,963	17,047	17,130	17,214	17,297	17,380	17,464	17,547	17,631	17,714	17,797	17,881	17,964	17,464
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	361.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														

Schedule of Sewer Accumulated Depreciation By Primary Account
 Test Year Average balance
 Kings Cove
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-10
 Page: 2 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	339	349	360	371	382	393	404	415	426	437	448	459	470	404
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	19,015	16,867	6,258	(7,247)	(7,190)	(7,133)	(7,076)	(7,019)	(6,962)	(6,905)	(6,848)	(6,791)	(6,734)	(2,136)
10	361.2	Collection Sewers - Gravity	2,945	3,004	3,063	3,121	3,180	3,239	3,298	3,356	3,415	3,474	3,533	3,591	3,650	3,298
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	2,465	2,477	2,489	2,501	2,513	2,525	2,537	2,549	2,560	2,572	2,584	2,596	2,608	2,537
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	113	227	340	453	567	680	793	906	1,020	1,133	1,246	1,360	680
20	370.3	Receiving Wells	75	77	79	82	84	86	88	90	92	94	96	98	100	88
21	371.3	Pumping Equipment	11,855	12,015	12,174	9,492	9,636	9,780	9,924	10,068	10,212	10,356	10,500	10,644	10,788	10,573
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	156,073	130,509	127,423	128,285	129,147	130,009	130,871	131,733	132,595	133,457	134,319	135,181	140,232	133,833
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	3,052	3,122	3,191	3,077	3,146	3,217	3,288	3,359	3,430	3,501	3,572	3,643	3,714	3,332
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	26	27	28	29	30	31	32	34	35	36	37	38	39	32
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	7	14	21	28	35	42	49	56	63	70	77	84	42
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835
62	398.7	Other Tangible Plant	1,483	1,550	1,618	1,685	1,753	1,820	1,887	1,955	2,022	2,090	2,157	2,225	2,292	1,887
63		TOTAL	241,355	214,145	200,952	185,784	187,188	188,595	190,001	191,408	192,815	194,221	195,628	197,035	202,630	198,597

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Kings Cove

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: A-10

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	339	349	359	369	379	390	400	410	420	431	441	451	461	400
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	19,015	16,854	6,235	(7,275)	(7,224)	(7,173)	(7,121)	(7,070)	(7,019)	(6,967)	(6,916)	(6,865)	(6,814)	(2,180)
10	361.2	Collection Sewers - Gravity	2,945	2,997	3,050	3,102	3,154	3,206	3,259	3,311	3,363	3,415	3,467	3,520	3,572	3,259
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	2,465	2,476	2,487	2,498	2,509	2,520	2,531	2,542	2,553	2,564	2,575	2,586	2,597	2,531
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	113	227	340	453	567	680	793	906	1,020	1,133	1,246	1,360	680
20	370.3	Receiving Wells	75	77	79	80	82	84	86	87	89	91	93	94	96	86
21	371.3	Pumping Equipment	11,855	11,988	12,121	9,414	9,534	9,654	9,774	9,894	10,014	10,134	10,254	10,374	10,494	10,424
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	160,285	134,410	131,010	131,556	132,103	132,650	133,197	133,743	134,290	134,837	135,384	135,931	136,478	135,837
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	3,052	3,110	3,168	3,042	3,099	3,159	3,218	3,277	3,336	3,395	3,455	3,514	3,573	3,261
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	3,192	3,207	3,221	3,236	3,251	3,266	3,280	3,295	3,310	3,325	3,340	3,354	3,369	3,280
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	360.5	Treatment & Disposal Equipment	26	27	28	29	30	31	32	34	35	36	37	36	39	32
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	3,038	3,078	3,114	3,152	3,189	3,227	3,265	3,303	3,341	3,378	3,416	3,454	3,492	3,265
3	352.1	Franchises	31	31	31	31	31	31	31	31	31	31	31	31	31	31
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	1,151	1,188	1,225	1,262	1,300	1,337	1,374	1,411	1,448	1,485	1,522	1,559	1,597	1,374
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	(3,025)	(3,023)	(3,021)	(3,018)	(3,016)	(3,013)	(3,011)	(3,009)	(3,006)	(3,004)	(3,002)	(2,999)	(2,997)	(3,011)
10	361.2	Collection Sewers - Gravity	26,408	26,528	26,649	26,770	26,892	27,013	27,135	27,256	27,377	27,499	27,620	27,741	27,863	27,135
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	4,852	4,874	4,897	4,919	4,941	4,963	4,985	5,007	5,029	5,051	5,073	5,095	5,117	4,985
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	25,913	25,913	25,913	25,913	25,913	25,913	25,913	25,913	25,913	25,913	19,933
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	81,128	80,722	80,722	80,722	80,722	80,722	80,722	80,722	80,722	80,722	80,722	80,722	80,722	80,753
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	6,202	6,264	6,328	6,388	6,450	6,512	6,574	6,636	6,698	6,760	6,822	6,884	6,969	6,575
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	848	871	894	917	941	966	992	1,017	1,043	1,069	1,094	1,120	1,145	994
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	8	17	25	34	42	51	59	68	78	85	93	102	51
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	32	63	95	127	159	190	222	254	285	317	349	20,583	1,744
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	1,864	1,882	1,900	1,918	1,936	1,954	1,972	1,990	2,008	2,026	2,043	2,061	2,079	1,972
62	398.7	Other Tangible Plant	485	507	529	551	573	595	617	639	661	683	705	727	749	617
63		TOTAL	131,079	131,058	131,444	157,744	158,130	158,518	158,907	159,295	159,683	160,072	160,460	160,849	161,463	154,516

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance
 Summit Chase
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-10
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	3,038	3,062	3,085	3,109	3,133	3,156	3,180	3,204	3,227	3,251	3,274	3,298	3,322	3,180
3	352.1	Franchises	31	32	32	33	33	34	34	35	35	36	36	37	37	34
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	1,151	1,188	1,221	1,256	1,290	1,325	1,360	1,395	1,430	1,465	1,500	1,534	1,569	1,360
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	380.2	Collection Sewers - Force	(3,025)	(3,023)	(3,021)	(3,019)	(3,017)	(3,015)	(3,012)	(3,010)	(3,008)	(3,006)	(3,004)	(3,002)	(3,000)	(3,012)
10	381.2	Collection Sewers - Gravity	26,406	26,514	26,622	26,730	26,838	26,946	27,054	27,161	27,269	27,377	27,485	27,593	27,701	27,054
11	382.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	383.2	Services to Customers	4,852	4,873	4,893	4,913	4,934	4,954	4,974	4,994	5,015	5,035	5,055	5,078	5,098	4,974
13	384.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	385.2	Flow Measuring Installations	8,098	8,116	8,134	8,151	8,169	8,187	8,205	8,222	8,240	8,258	8,276	8,293	8,311	8,205
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	81,128	81,095	81,469	81,843	82,217	82,590	82,964	83,338	83,711	84,085	84,459	84,833	85,208	82,995
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	6,202	6,274	6,345	6,417	6,489	6,561	6,633	6,705	6,777	6,849	6,921	6,992	7,064	6,633
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	848	867	887	906	925	946	968	989	1,010	1,032	1,053	1,074	1,096	969
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	8	17	25	34	42	51	59	68	76	85	93	102	51
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														

Schedule of Sewer Accumulated Depreciation By Primary Account
 Test Year Average balance
 Valencia Terrace
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-10
 Page: 2 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	6,632	(12,188)	(12,188)	(12,188)	(12,188)	(12,188)	(12,188)	(12,188)	(12,188)	(12,188)	(12,188)	(12,188)	(12,188)	(10,587)
8	355.2	Power Generation Equipment	0	0	3	6	8	11	14	17	20	23	25	28	31	14
9	360.2	Collection Sewers - Force	3,567	2,353	2,375	2,396	2,418	2,440	2,462	2,482	2,522	2,552	2,581	2,611	2,641	2,570
10	361.2	Collection Sewers - Gravity	90,494	90,787	91,080	91,373	91,665	91,958	92,251	92,544	92,836	93,129	93,422	93,715	94,007	92,251
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	18,331	18,392	18,453	18,514	18,575	18,636	18,697	18,758	18,819	18,880	18,940	19,001	19,062	18,897
13	364.2	Flow Measuring Devices	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	2,830	2,853	2,875	2,898	2,920	2,943	2,965	2,988	3,010	3,033	3,055	3,078	3,100	2,965
21	371.3	Pumping Equipment	26,375	26,614	26,858	27,102	27,346	27,590	27,834	28,078	28,322	28,566	28,810	29,054	29,298	27,834
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	89	178	266	355	444	533	622	710	799	888	977	451
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	76,099	76,835	77,572	78,309	79,046	79,783	80,520	81,257	81,994	82,730	83,467	84,204	84,941	80,520
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	17,011	17,067	17,122	17,177	17,233	17,288	17,343	17,399	17,454	17,509	17,565	17,620	17,675	17,343
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	245,005	224,378	225,904	227,430	228,956	230,482	232,007	233,541	235,075	236,609	238,143	239,677	241,211	233,725

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	8,632	(12,188)	(12,188)	(12,188)	(12,188)	(12,188)	(12,188)	(12,188)	(12,188)	(12,188)	(12,188)	(12,188)	(12,188)	(10,587)
8	355.2	Power Generation Equipment	0	0	3	6	8	11	14	17	20	23	25	28	31	14
9	360.2	Collection Sewers - Force	3,567	2,353	2,375	2,396	2,418	2,440	2,462	2,492	2,522	2,552	2,581	2,611	2,641	2,570
10	361.2	Collection Sewers - Gravity	90,494	90,787	91,080	91,373	91,665	91,958	92,251	92,544	92,836	93,129	93,422	93,715	94,007	92,251
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	18,331	18,392	18,453	18,514	18,575	18,636	18,697	18,758	18,819	18,880	18,940	19,001	19,062	18,697
13	364.2	Flow Measuring Devices	1,666	1,694	1,722	1,749	1,777	1,805	1,833	1,860	1,888	1,916	1,944	1,971	1,999	1,833
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	2,830	2,853	2,875	2,898	2,920	2,943	2,965	2,988	3,010	3,033	3,055	3,078	3,100	2,965
21	371.3	Pumping Equipment	26,375	26,614	26,858	27,102	27,346	27,590	27,834	28,078	28,322	28,566	28,810	29,054	29,298	27,834
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	89	178	266	355	444	533	622	710	799	888	977	451
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	76,099	76,834	77,569	78,304	79,039	79,774	80,509	81,245	81,980	82,715	83,450	84,185	84,920	80,509
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	17,011	17,067	17,122	17,177	17,233	17,288	17,343	17,399	17,454	17,509	17,565	17,620	17,675	17,343
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														

Schedule of Sewer Accumulated Depreciation By Primary Account
 Test Year Average balance
Morningview
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-10
 Page: 2 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	88	86	86	87	87	87	88	88	88	89	89	89	90	88
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	2,308	2,316	2,325	2,333	2,342	2,351	2,359	2,368	2,376	2,385	2,394	2,402	2,411	2,359
10	361.2	Collection Sewers - Gravity	642	663	684	705	726	747	769	790	811	832	853	874	895	769
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	1,978	1,985	1,992	1,999	2,005	2,012	2,019	2,026	2,033	2,039	2,046	2,053	2,060	2,019
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	19,090	19,218	19,345	19,473	19,601	19,728	19,856	19,984	20,111	20,239	20,367	20,494	20,622	19,856
21	371.3	Pumping Equipment	67,353	67,680	68,007	68,333	68,660	68,987	69,313	69,640	69,967	70,293	70,558	70,558	70,558	69,224
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	3,120	3,131	3,142	3,152	3,163	3,174	3,185	3,196	3,207	3,218	3,229	3,240	3,251	3,185
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	30,964	31,113	31,262	31,412	31,561	31,710	31,859	32,008	32,157	32,215	32,215	32,215	32,215	31,762
28	381.4	Plant Sewers	15	15	15	15	15	15	15	15	15	15	15	15	15	15
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	17	19	21	23	26	28	30	32	34	36	38	40	43	30
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	125,572	126,225	126,878	127,532	128,185	128,839	129,492	130,145	130,799	131,361	131,803	131,981	132,158	129,305

Schedule of Sewer Accumulated Depreciation By Primary Account
 Test Year Average balance
 Morningview
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-10
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	86	86	86	87	87	87	88	88	88	89	89	89	90	88
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	2,308	2,318	2,325	2,333	2,342	2,351	2,359	2,368	2,376	2,385	2,394	2,402	2,411	2,358
10	361.2	Collection Sewers - Gravity	642	663	684	705	728	747	769	790	811	832	853	874	895	769
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	1,978	1,985	1,992	1,999	2,005	2,012	2,019	2,026	2,033	2,039	2,046	2,053	2,060	2,019
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	19,090	19,218	19,345	19,473	19,601	19,728	19,856	19,984	20,111	20,239	20,367	20,494	20,622	19,856
21	371.3	Pumping Equipment	67,353	67,680	68,007	68,333	68,660	68,987	69,313	69,640	69,967	70,293	70,620	70,947	71,273	69,313
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	3,120	3,131	3,142	3,152	3,163	3,174	3,185	3,196	3,207	3,218	3,229	3,240	3,251	3,185
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	30,964	31,113	31,262	31,412	31,561	31,710	31,859	32,008	32,157	32,306	32,456	32,605	32,754	31,859
28	381.4	Plant Sewers	15	15	15	15	15	15	15	15	15	15	15	15	15	15
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	17	19	21	22	24	26	28	29	31	33	35	37	38	28
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-10

Jasmine Lakes

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Docket No. 080121-WS

Preparer: R Griffin/J Guasteila

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

Line No.	Acct No.	(1) Account Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Prior Year Dec-2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	5,710	5,739	5,768	5,797	5,827	5,858	5,885	5,915	5,944	5,973	6,003	6,032	6,061	5,885
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	417	421	426	430	435	440	444	448	453	458	463	467	472	444
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	250,159	242,099	242,791	243,595	232,160	232,930	233,700	234,470	235,241	215,020	216,321	217,621	218,922	231,925
10	361.2	Collection Sewers - Gravity	5,607	6,475	7,343	8,211	9,080	9,948	10,816	11,684	12,552	13,420	14,288	15,150	16,013	10,814
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	2,378	2,422	2,467	2,511	2,555	2,599	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,571
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	2	4	6	9	11	13	15	17	19	21	24	26	13
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	107,123	106,794	107,437	103,131	103,760	104,389	105,019	105,648	106,277	106,906	107,535	101,569	102,217	105,216
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	(6,251)	(8,352)	(8,318)	(8,285)	(8,252)	(8,219)	(8,185)	(8,152)	(8,119)	(8,085)	(8,052)	(8,019)	(7,518)	(7,985)
26	355.4	Power Generation Equipment	212	216	220	224	228	232	236	240	243	247	251	255	259	236
27	380.4	Treatment & Disposal Equipment	535,060	490,877	494,499	498,075	501,696	505,317	508,938	512,559	516,180	519,801	523,422	517,481	520,546	511,112
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	65	65	66	66	67	67	68	68	69	69	70	70	71	68
30	389.4	Other Plant & Misc. Equipment	58,019	58,441	58,862	59,284	59,706	60,128	60,550	60,972	61,394	61,816	62,237	62,659	63,081	60,550
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	49	52	54	56	58	60	63	65	67	69	72	74	76	63
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	46	48	50	52	54	56	59	61	63	65	67	69	71	59
48	375.8	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	57	114	171	228	404	579	755	931	1,106	1,282	1,458	104,901	8,614
53	390.7	Office Furniture & Equipment	6,697	6,697	6,697	6,697	6,697	6,749	6,800	6,852	6,904	6,955	7,007	7,058	7,110	6,840
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	510	1,034	1,559	2,084	2,609	3,133	3,658	4,183	4,707	5,232	5,757	6,282	6,806	3,658
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	206	230	253	277	300	323	347	370	394	417	440	464	487	347
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	19	38	58	77	96	115	134	154	173	192	211	231	115
61	397.7	Miscellaneous Equipment	86	90	94	98	102	106	110	114	118	122	125	129	133	110
62	398.7	Other Tangible Plant	17,118	17,403	17,687	9,841	10,058	10,275	10,492	10,709	10,926	11,143	11,360	11,577	11,794	12,337
63	TOTAL		983,211	930,631	938,111	932,380	927,452	934,901	942,349	949,753	957,157	943,570	951,505	943,275	1,054,402	952,992

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

Florida Public Service Commission

Jasmine Lakes

Schedule: A-10

Docket No. 080121-WS

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Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical [X] Projected []

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	5,710	5,739	5,768	5,797	5,827	5,856	5,885	5,915	5,944	5,973	6,003	6,032	6,061	5,885
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	417	421	425	430	434	438	442	447	451	455	460	464	468	442
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	250,159	242,100	242,793	243,598	232,163	232,934	233,705	234,476	235,247	215,027	216,330	217,632	218,934	231,931
10	361.2	Collection Sewers - Gravity	5,607	6,476	7,345	8,214	9,083	9,952	10,821	11,690	12,559	13,428	14,297	15,166	16,035	10,821
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	2,378	2,422	2,467	2,511	2,555	2,599	2,643	2,687	2,731	2,775	2,819	2,863	2,907	2,643
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	2	4	6	9	11	13	15	17	19	21	24	26	13
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	68	137	16
21	371.3	Pumping Equipment	107,123	107,223	108,296	104,411	105,461	106,510	107,560	108,610	109,660	110,709	111,759	106,226	107,308	107,758
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	(5,806)	(7,888)	(7,836)	(7,783)	(7,731)	(7,679)	(7,627)	(7,574)	(7,522)	(7,470)	(7,417)	(7,365)	(7,313)	(7,462)
26	355.4	Power Generation Equipment	212	218	220	224	228	232	236	240	243	247	251	255	259	236
27	380.4	Treatment & Disposal Equipment	535,365	490,363	493,166	495,922	498,724	501,526	504,329	507,131	509,933	512,735	515,537	508,776	511,534	506,542
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	65	65	66	66	67	67	68	68	69	69	70	70	71	68
30	389.4	Other Plant & Misc. Equipment	58,019	58,440	58,862	59,283	59,705	60,126	60,548	60,970	61,391	61,813	62,234	62,656	63,077	60,548
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	49	52	54	56	58	60	63	65	67	69	72	74	76	63
40		RECLAIMED WATER DISTRIBUTION PLANT														

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	65	65	66	66	67	67	67	68	68	68	69	69	69	67
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	30,985	31,538	32,090	32,643	33,195	33,747	34,300	34,852	35,404	35,957	36,509	37,062	37,614	34,300
10	361.2	Collection Sewers - Gravity	3,583	3,623	3,662	3,701	3,740	3,780	3,819	3,858	3,898	3,937	3,976	4,016	4,055	3,819
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	784	799	814	829	844	859	874	889	904	919	934	950	965	874
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	23,087	23,389	23,692	23,995	24,298	24,601	24,903	25,206	25,509	25,812	26,115	26,417	26,720	24,903
21	371.3	Pumping Equipment	89	120	151	181	212	243	274	305	336	367	398	429	460	274
22	389.3	Other Plant & Misc. Equipment	5,056	5,157	5,258	5,359	5,460	5,562	5,663	5,764	5,865	5,966	6,067	6,168	6,269	5,683
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	368.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	63,649	64,691	65,733	66,775	67,817	68,859	69,900	70,942	71,984	73,026	74,068	75,110	76,152	69,900

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Beecher's Point

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-10

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	65	65	66	66	67	67	67	68	68	68	69	69	69	67
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	30,985	31,538	32,090	32,643	33,195	33,747	34,300	34,852	35,404	35,957	36,509	37,062	37,614	34,300
10	361.2	Collection Sewers - Gravity	3,583	3,623	3,662	3,701	3,740	3,780	3,819	3,858	3,898	3,937	3,976	4,016	4,055	3,819
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	784	799	814	829	844	859	874	889	904	919	934	950	965	874
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	23,087	23,389	23,692	23,995	24,298	24,601	24,903	25,206	25,509	25,812	26,115	26,417	26,720	24,903
21	371.3	Pumping Equipment	89	120	151	181	212	243	274	305	336	367	398	429	460	274
22	389.3	Other Plant & Misc. Equipment	5,056	5,157	5,258	5,359	5,460	5,562	5,663	5,764	5,865	5,966	6,067	6,168	6,269	5,663
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														

AccDpr Adjmts

Account 108 (Acc Dpr) Adjustments

business_segment	AcctUnit	BkAcct	AdjTyp	PintAcct4	Pro Forma 9001 IT AD Alloc	Pro Forma 9001 IT Dep Exp Alloc
48 Est - Water	6597	108	S&I	304.5	4.55	109.74
48 Est - Water	6597	108	IT	340.51	32.34	779.82
Arredondo Estates/Farms - Water	6569	108	S&I	304.5	19.27	464.79
Arredondo Estates/Farms - Water	6569	108	IT	340.51	0.96	23.24
Arredondo Farms - Sewer	6389	108	S&I	354.7	2.78	67.14
Arredondo Farms - Sewer	6389	108	IT	390.71	13.12	316.32
Beecher's Point - Sewer	6439	108	S&I	354.7	32.44	782.40
Beecher's Point - Sewer	6439	108	IT	390.71	76.03	1,833.35
Beecher's Point - Water	6438	108	S&I	304.5	9.48	228.52
Beecher's Point - Water	6438	108	IT	340.51	6.69	161.39
Carlton Village - Water	6405	108	S&I	304.5	3.48	83.92
Carlton Village - Water	6405	108	IT	340.51	1.66	40.02
Chuluota - Sewer	6457	108	S&I	354.7	10.49	253.05
Chuluota - Sewer	6457	108	IT	390.71	5.89	142.02
Chuluota - Water	6458	108	S&I	304.5	5.94	143.31
Chuluota - Water	6458	108	IT	340.51	3.43	82.63
East Lake Harris Estates - Water	6406	108	S&I	304.5	9.80	236.27
East Lake Harris Estates - Water	6406	108	IT	340.51	5.57	134.27
Fern Terrace - Water	6407	108	S&I	304.5	5.94	143.31
Fern Terrace - Water	6407	108	IT	340.51	6.69	161.39
FI Central Commerce Park - Sewer	6461	108	S&I	354.7	13.28	320.19
FI Central Commerce Park - Sewer	6461	108	IT	390.71	15.42	371.83
Friendly Center - Water	6408	108	S&I	304.5	83.15	2,005.06
Friendly Center - Water	6408	108	IT	340.51	83.57	2,015.39
Gibsonia Estates - Water	6433	108	S&I	304.5	7.33	176.88
Gibsonia Estates - Water	6433	108	IT	340.51	6.16	148.48
Grand Terrace - Water	6409	108	S&I	304.5	10.71	258.22
Grand Terrace - Water	6409	108	IT	340.51	11.19	269.84
Haines Creek - Water	6556	108	S&I	304.5	3.43	82.63
Haines Creek - Water	6556	108	IT	340.51	17.08	411.86
Harmony Homes - Water	6462	108	S&I	304.5	45.13	1,088.39
Harmony Homes - Water	6462	108	IT	340.51	30.68	739.79
Hermits Cove - Water	6440	108	S&I	304.5	25.11	605.52
Hermits Cove - Water	6440	108	IT	340.51	14.46	348.59
Hobby Hills - Water	6410	108	S&I	304.5	30.25	729.47
Hobby Hills - Water	6410	108	IT	340.51	15.10	364.09
Holiday Haven - Sewer	6412	108	S&I	354.7	15.53	374.42
Holiday Haven - Sewer	6412	108	IT	390.71	1.83	46.48
Holiday Haven - Water	6411	108	S&I	304.5	2.03	49.06
Holiday Haven - Water	6411	108	IT	340.51	12.37	298.24
Imperial Mobile Terrace - Water	6413	108	S&I	304.5	97.33	2,347.20
Imperial Mobile Terrace - Water	6413	108	IT	340.51	13.01	313.73
Interlachen Lake/Park Manor - Water	6441	108	S&I	304.5	5.73	138.15
Interlachen Lake/Park Manor - Water	6441	108	IT	340.51	5.78	139.44
Jasmine Lakes - Sewer	6391	108	S&I	354.7	54.88	1,323.37
Jasmine Lakes - Sewer	6391	108	IT	390.71	63.50	1,531.23
Jasmine Lakes - Water	6574	108	S&I	304.5	3.32	80.05
Jasmine Lakes - Water	6574	108	IT	340.51	1.66	40.02
Jungle Den - Sewer	6468	108	S&I	354.7	8.03	193.66
Jungle Den - Sewer	6468	108	IT	390.71	9.58	231.11
Jungle Den - Water	6467	108	S&I	304.5	9.48	228.52
Jungle Den - Water	6467	108	IT	340.51	5.14	123.94
Kings Cove - Sewer	6395	108	S&I	354.7	2.41	58.10
Kings Cove - Sewer	6395	108	IT	390.71	5.73	138.15
Kings Cove - Water	6595	108	S&I	304.5	5.19	125.24
Kings Cove - Water	6595	108	IT	340.51	5.19	125.24
Kingswood - Water	6401	108	S&I	304.5	4.12	99.41
Kingswood - Water	6401	108	IT	340.51	86.25	2,079.95

AccDpr Adjmts

Account 108 (Acc Dpr) Adjustments

business_segment	AcctUnit	BkAcct	AdjTyp	PntAcct#	Pro Forma 9001 IT AD Alloc	Pro Forma 9001 IT Dep Exp Alloc
Lake Gibson Estates - Sewer	6435	108	S&I	354.7	2.30	55.52
Lake Gibson Estates - Sewer	6435	108	IT	390.71	2.36	56.81
Lake Gibson Estates - Water	6434	108	S&I	304.5	6.53	157.51
Lake Gibson Estates - Water	6434	108	IT	340.51	3.64	87.79
Lake Josephine - Water	6589	108	S&I	304.5	5.30	127.82
Lake Josephine - Water	6589	108	IT	340.51	0.54	12.91
Lake Osborne Est - Water	6558	108	S&I	304.5	11.67	281.46
Lake Osborne Est - Water	6558	108	IT	340.51	11.78	284.04
Lake Suzy - Sewer	6392	108	S&I	354.7	9.64	232.40
Lake Suzy - Sewer	6392	108	IT	390.71	31.05	748.83
Lake Suzy - Water	6582	108	S&I	304.5	15.28	367.98
Lake Suzy - Water	6582	108	IT	340.51	3.85	92.96
Leisure Lakes - Sewer	6404	108	S&I	354.7	4.07	98.12
Leisure Lakes - Sewer	6404	108	IT	390.71	14.51	349.89
Leisure Lakes - Water	6403	108	S&I	304.5	18.69	450.59
Leisure Lakes - Water	6403	108	IT	340.51	18.95	457.05
Morningview - Sewer	6415	108	S&I	354.7	5.09	122.85
Morningview - Sewer	6415	108	IT	390.71	8.83	213.03
Morningview - Water	6414	108	S&I	304.5	1.87	45.19
Morningview - Water	6414	108	IT	340.51	9.85	237.56
Oakwood - Water	6402	108	S&I	304.5	8.30	200.12
Oakwood - Water	6402	108	IT	340.51	1.55	37.44
Ocala Oaks - Water	6577	108	S&I	304.5	27.68	667.49
Ocala Oaks - Water	6577	108	IT	340.51	27.89	672.66
Orange Hill/Sugar Creek - Water	6436	108	S&I	304.5		
Orange Hill/Sugar Creek - Water	6436	108	IT	340.51		
Palm Port - Sewer	6445	108	S&I	354.7		
Palm Port - Sewer	6445	108	IT	390.71		
Palm Port - Water	6444	108	S&I	304.5		
Palm Port - Water	6444	108	IT	340.51		
Palm Terrace - Sewer	6430	108	S&I	354.7		
Palm Terrace - Sewer	6430	108	IT	390.71		
Palm Terrace - Water	6429	108	S&I	304.5		
Palm Terrace - Water	6429	108	IT	340.51		
Palms MHP - Water	6416	108	S&I	304.5		
Palms MHP - Water	6416	108	IT	340.51		
Park Manor - Sewer	6443	108	S&I	354.7		
Park Manor - Sewer	6443	108	IT	390.71		
Picciola Island - Water	6417	108	S&I	304.5		
Picciola Island - Water	6417	108	IT	340.51		
Piney Woods - Water	6418	108	S&I	304.5		
Piney Woods - Water	6418	108	IT	340.51		
Pomona Park - Water	6446	108	S&I	304.5		
Pomona Park - Water	6446	108	IT	340.51		
Quail Ridge - Water	6419	108	S&I	304.5		
Quail Ridge - Water	6419	108	IT	340.51		
Ravenswood - Water	6561	108	S&I	304.5		
Ravenswood - Water	6561	108	IT	340.51		
River Grove - Water	6447	108	S&I	304.5		
River Grove - Water	6447	108	IT	340.51		
Rosalie Oaks - Sewer	6386	108	S&I	354.7		
Rosalie Oaks - Sewer	6386	108	IT	390.71		
Rosalie Oaks - Water	6562	108	S&I	304.5		
Rosalie Oaks - Water	6562	108	IT	340.51		
Sebring Lakes - Water	6933	108	S&I	304.5		
Sebring Lakes - Water	6933	108	IT	340.51		
Silver Lake Est/Western Shores - Ws	6420	108	S&I	304.5		
Silver Lake Est/Western Shores - Ws	6420	108	IT	340.51		

AccDpr Adjmts

Account 108 (Acc Dpr) Adjustments

business_segment	AcctUnit	BkAcct	AdjTyp	PntAcct4	Pro Forma 9001 IT AD Alloc	Pro Forma 9001 IT Dep Exp Alloc
Silver Lake Oaks - Sewer	8449	108	S&I	354.7		
Silver Lake Oaks - Sewer	8449	108	IT	390.71		
Silver Lake Oaks - Water	8448	108	S&I	304.5		
Silver Lake Oaks - Water	8448	108	IT	340.51		
Skycrest - Water	8421	108	S&I	304.5		
Skycrest - Water	8421	108	IT	340.51		
South Seas - Sewer	8831	108	S&I	354.7		
South Seas - Sewer	8831	108	IT	390.71		
St. John's Highlands - Water	8450	108	S&I	304.5		
St. John's Highlands - Water	8450	108	IT	340.51		
Stone Mountain - Water	8422	108	S&I	304.5		
Stone Mountain - Water	8422	108	IT	340.51		
Summit Chase - Sewer	8396	108	S&I	354.7		
Summit Chase - Sewer	8396	108	IT	390.71		
Summit Chase - Water	6598	108	S&I	304.5		
Summit Chase - Water	6598	108	IT	340.51		
Sunny Hills - Sewer	8472	108	S&I	354.7		
Sunny Hills - Sewer	8472	108	IT	390.71		
Sunny Hills - Water	8471	108	S&I	304.5		
Sunny Hills - Water	8471	108	IT	340.51		
Tangerine - Water	8428	108	S&I	304.5		
Tangerine - Water	8428	108	IT	340.51		
The Woods - Sewer	8388	108	S&I	354.7		
The Woods - Sewer	8388	108	IT	390.71		
The Woods - Water	6564	108	S&I	304.5		
The Woods - Water	6564	108	IT	340.51		
Tomoka/Twin Rivers - Water	8489	108	S&I	304.5		
Tomoka/Twin Rivers - Water	8489	108	IT	340.51		
Valencia Terrace - Sewer	8424	108	S&I	354.7		
Valencia Terrace - Sewer	8424	108	IT	390.71		
Valencia Terrace - Water	8423	108	S&I	304.5		
Valencia Terrace - Water	8423	108	IT	340.51		
Venetian Village - Sewer	8426	108	S&I	354.7		
Venetian Village - Sewer	8426	108	IT	390.71		
Venetian Village - Water	8425	108	S&I	304.5		
Venetian Village - Water	8425	108	IT	340.51		
Village Water - Sewer	6390	108	S&I	354.7		
Village Water - Sewer	6390	108	IT	390.71		
Village Water - Water	6571	108	S&I	304.5		
Village Water - Water	6571	108	IT	340.51		
Weleka/Saratoga - Water	8451	108	S&I	304.5		
Weleka/Saratoga - Water	8451	108	IT	340.51		
Wootens - Water	8453	108	S&I	304.5		
Wootens - Water	8453	108	IT	340.51		
Zephyr Shores - Sewer	8432	108	S&I	354.7		
Zephyr Shores - Sewer	8432	108	IT	390.71		
Zephyr Shores - Water	8431	108	S&I	304.5		
Zephyr Shores - Water	8431	108	IT	340.51		
Total						

080121-WS

**ATTACHMENT 6 TO AUF'S RESPONSE TO
STAFF DEFICIENCY LETTER**

SOURCE: ANNUAL REPORT SCHEDULES W-2 & S-2

UTILITY NAME: AQUA UTILITES FLORIDA, INC.
SYSTEM NAME / COUNTY: COMBINED ARREDONDO ESTATES/FARMS / ALACHUA

YEAR OF REPORT
December 31, 2007

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
272	Accumulated Amortization of Contributions in Aid of Constructior	W-3(a)	13,547
W-2			

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
272	Accumulated Amortization of Contributions in Aid of Constructior	S-3(b)	
S-2			

SOURCE: MFR SCHEDULE A-13

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

Arredondo Estates/Farms Schedule: A-13
Docket No. 080121-WS Page: 2 of 2
Historical Test Year Ending December 31, 2007 Preparer: R Griffin

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
2007			
35	Additions	204	
36	Adjustments	591	
37	12/31/07 Balance	13,547	

Reconciliation of MFR Sch. A-13 to Annual Report Sch. W-2 & S-2:

MFR Schedule A-13 12/31/07 Balance	13,547	
Annual Report Schedule W-2/S-2	13,547	
Difference	0	

SOURCE: ANNUAL REPORT SCHEDULES W-2 & S-2

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2007

SYSTEM NAME / COUNTY : OAKWOOD / BREVARD

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	(379)
W-2			

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(b)	NA
S-2			

SOURCE: MFR SCHEDULE A-13

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

Oakwood
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-13
Page: 2 of 2
Preparer: R Griffin

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
2007			
35	Additions	183	NA
36	Adjustments	12	NA
37	12/31/07 Balance	(379)	NA

Reconciliation of MFR Sch. A-13 to Annual Report Sch. W-2 & S-2:

MFR Schedule A-13 12/31/07 Balance	(379)	NA
Annual Report Schedule W-2/S-2	(379)	NA
Difference	(0)	NA

SOURCE: ANNUAL REPORT SCHEDULES W-2 & S-2

UTILITY NAME: AQUA UTILITES FLORIDA, INC.
SYSTEM NAME / COUNTY: CARLTON VILLAGE / LAKE

YEAR OF REPORT
December 31, 2007

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	32,360

W-2

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(b)	NA

S-2

SOURCE: MFR SCHEDULE A-13

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

Carlton Village
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-13
Page: 2 of 2
Preparer: R Griffin

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
2007			
35	Additions	4,795	NA
36	Adjustments	667	NA
37	12/31/07 Balance	32,360	NA

Reconciliation of MFR Sch. A-13 to Annual Report Sch. W-2 & S-2:

MFR Schedule A-13 12/31/07 Balance	32,360	NA
Annual Report Schedule W-2/S-2	32,360	NA
Difference	(0)	NA

SOURCE: ANNUAL REPORT SCHEDULES W-2 & S-2

UTILITY NAME: AQUA UTILITES FLORIDA, INC.
SYSTEM NAME / COUNTY : EAST LAKE HARRIS ESTATES / LAKE

YEAR OF REPORT
December 31, 2007

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	3,686
W-2			

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(b)	NA
S-2			

SOURCE: MFR SCHEDULE A-13

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

East Lake Harris Estates
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-13
Page: 2 of 2
Preparer: R Griffin

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
2007			
35	Additions	153	NA
36	Adjustments	76	NA
37	12/31/07 Balance	3,686	NA

Reconciliation of MFR Sch. A-13 to Annual Report Sch. W-2 & S-2:

MFR Schedule A-13 12/31/07 Balance	3,686	NA
Annual Report Schedule W-2/S-2	3,686	NA
Difference	0	NA

SOURCE: ANNUAL REPORT SCHEDULES W-2 & S-2

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2007

SYSTEM NAME / COUNTY : FERN TERRACE / LAKE

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
272	Accumulated Amortization of Contributions in Aid of Constructio	W-8(a)	5,403

W-2

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
272	Accumulated Amortization of Contributions in Aid of Constructio	S-8(b)	NA

S-2

SOURCE: MFR SCHEDULE A-13

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

Fern Terrace
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-13
Page: 2 of 2
Preparer: R Griffin

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2007		
35	Additions	249	NA
36	Adjustments	(237)	NA
37	12/31/07 Balance	<u>5,403</u>	<u>NA</u>

Reconciliation of MFR Sch. A-13 to Annual Report Sch. W-2 & S-2:

MFR Schedule A-13 12/31/07 Balance	5,403	NA
Annual Report Schedule W-2/S-2	<u>5,403</u>	<u>NA</u>
Difference	(0)	NA

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

Florida Public Service Commission

Arredondo Estates/Farms
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-13
Page: 1 of 2
Preparer: R Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin with the date that rate base was last established by PSC			
1	12/31/95 Balance	49,183	48,622
	1996		
2	Additions	0	0
3	Adjustments	0	0
4	12/31/96 Balance	49,183	48,622
	1997		
5	Additions	0	0
6	Adjustments	(42,717)	(48,622)
7	12/31/97 Balance	6,466	
	1998		
8	Additions	1,925	
9	Adjustments	0	
10	12/31/98 Balance	8,391	
	1999		
11	Additions	713	
12	Adjustments	0	
13	12/31/99 Balance	9,104	
	2000		
14	Additions	673	
15	Adjustments	0	
16	12/31/00 Balance	9,777	
	2001		
17	Additions	492	
18	Adjustments	0	
19	12/31/01 Balance	10,269	

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

Florida Public Service Commission

Arredondo Estates/Farms
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-13
Page: 2 of 2
Preparer: R Griffin

Explanation: Schedule A-13 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
20	Additions	631	0
21	Adjustments	0	0
22	12/31/02 Balance	10,900	
	2003		
23	Additions	630	
24	Adjustments	0	
25	12/31/03 Balance	11,530	0
	2004		
26	Additions	828	0
27	Adjustments	0	0
28	12/31/04 Balance	12,358	0
	2005		
29	Additions	197	0
30	Adjustments	0	0
31	12/31/05 Balance	12,555	0
	2006		
32	Additions	198	0
33	Adjustments	(1)	0
34	12/31/06 Balance	12,752	0
	2007		
35	Additions	204	0
36	Adjustments	591	0
37	12/31/07 Balance	13,547	0

Supporting Schedules: A-14

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

Florida Public Service Commission

Oakwood
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-13
Page: 1 of 2
Preparer: R Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
1	12/31/95 Balance		NA
	1996		
2	Additions		NA
3	Adjustments		NA
4	12/31/96 Balance	_____	NA
	1997		
5	Additions		NA
6	Adjustments		NA
7	12/31/97 Balance	_____	NA
	1998		
8	Additions		NA
9	Adjustments		NA
10	12/31/98 Balance	_____	NA
	1999		
11	Additions		NA
12	Adjustments		NA
13	12/31/99 Balance	_____	NA
	2000		
14	Additions		NA
15	Adjustments		NA
16	12/31/00 Balance	_____	NA
	2001		
17	Additions		NA
18	Adjustments		NA
19	12/31/01 Balance	_____	NA

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

Florida Public Service Commission

Oakwood
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-13
Page: 2 of 2
Preparer: R Griffin

Explanation: Schedule A-13 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
20	Additions		NA
21	Adjustments		NA
22	12/31/02 Balance		NA
	2003		
23	Additions		NA
24	Adjustments		NA
25	06/30/04 Amend. Order Balance	(771)	NA
	2004		
26	Additions	40	NA
27	Adjustments	0	NA
28	12/31/04 Balance	(731)	NA
	2005		
29	Additions	40	NA
30	Adjustments	0	NA
31	12/31/05 Balance	(691)	NA
	2006		
32	Additions	197	NA
33	Adjustments	(80)	NA
34	12/31/06 Balance	(574)	NA
	2007		
35	Additions	183	NA
36	Adjustments	12	NA
37	12/31/07 Balance	(379)	NA

Supporting Schedules: A-14

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

Florida Public Service Commission

Carlton Village
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-13
Page: 1 of 2
Preparer: R Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
1	12/31/95 Balance		NA
	1996		
2	Additions		NA
3	Adjustments		NA
4	12/31/96 Balance	_____	NA
	1997		
5	Additions		NA
6	Adjustments		NA
7	12/31/97 Balance	_____	NA
	1998		
8	Additions		NA
9	Adjustments		NA
10	12/31/98 Balance	_____	NA
	1999		
11	Additions		NA
12	Adjustments		NA
13	12/31/99 Balance	_____	NA
	2000		
14	Additions		NA
15	Adjustments		NA
16	12/31/00 Balance	_____	NA
	2001		
17	Additions		NA
18	Adjustments		NA
19	12/31/01 Balance	_____	NA

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

Florida Public Service Commission

Carlton Village
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-13
Page: 2 of 2
Preparer: R Griffin

Explanation: Schedule A-13 continued

(1)		(2)	(3)
Line No.	Description	Water Year End Balance	Sewer Year End Balance
2002			
20	Additions		NA
21	Adjustments		NA
22	12/31/02 Balance		NA
2003			
23	Additions		NA
24	Adjustments		NA
25	06/30/04 Amend. Order Balance	17,690	NA
2004			
26	Additions	1,658	NA
27	Adjustments	(1)	NA
28	12/31/04 Balance	19,347	NA
2005			
29	Additions	2,011	NA
30	Adjustments	0	NA
31	12/31/05 Balance	21,358	NA
2006			
32	Additions	9,209	NA
33	Adjustments	(3,669)	NA
34	12/31/06 Balance	26,898	NA
2007			
35	Additions	4,795	NA
36	Adjustments	667	NA
37	12/31/07 Balance	32,360	NA

Supporting Schedules: A-14

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

Florida Public Service Commission

East Lake Harris Estates
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: A-13
 Page: 1 of 2
 Preparer: R Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order:			
1	12/31/95 Balance		NA
	1996		
2	Additions		NA
3	Adjustments		NA
4	12/31/96 Balance		NA
	1997		
5	Additions		NA
6	Adjustments		NA
7	12/31/97 Balance		NA
	1998		
8	Additions		NA
9	Adjustments		NA
10	12/31/98 Balance		NA
	1999		
11	Additions		NA
12	Adjustments		NA
13	12/31/99 Balance		NA
	2000		
14	Additions		NA
15	Adjustments		NA
16	12/31/00 Balance		NA
	2001		
17	Additions		NA
18	Adjustments		NA
19	12/31/01 Balance		NA

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

Florida Public Service Commission

East Lake Harris Estates
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: A-13
 Page: 2 of 2
 Preparer: R Griffin

Explanation: Schedule A-13 continued

(1)	(2)	(3)
Line No.	Water Year End Balance	Sewer Year End Balance
2002		
20 Additions		NA
21 Adjustments		NA
22 12/31/02 Balance		NA
2003		
23 Additions		NA
24 Adjustments		NA
25 06/30/04 Amend. Order Balance	3,037	NA
2004		
26 Additions	76	NA
27 Adjustments	0	NA
28 12/31/04 Balance	3,113	NA
2005		
29 Additions	76	NA
30 Adjustments	0	NA
31 12/31/05 Balance	3,189	NA
2006		
32 Additions	421	NA
33 Adjustments	(152)	NA
34 12/31/06 Balance	3,458	NA
2007		
35 Additions	153	NA
36 Adjustments	76	NA
37 12/31/07 Balance	3,686	NA

Supporting Schedules: A-14

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

Florida Public Service Commission

Fern Terrace
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-13
Page: 1 of 2
Preparer: R Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
1	12/31/95 Balance		NA
	1996		
2	Additions		NA
3	Adjustments		NA
4	12/31/96 Balance	_____	NA
	1997		
5	Additions		NA
6	Adjustments		NA
7	12/31/97 Balance	_____	NA
	1998		
8	Additions		NA
9	Adjustments		NA
10	12/31/98 Balance	_____	NA
	1999		
11	Additions		NA
12	Adjustments		NA
13	12/31/99 Balance	_____	NA
	2000		
14	Additions		NA
15	Adjustments		NA
16	12/31/00 Balance	_____	NA
	2001		
17	Additions		NA
18	Adjustments		NA
19	12/31/01 Balance	_____	NA

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

Florida Public Service Commission

Fern Terrace
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-13
Page: 2 of 2
Preparer: R Griffin

Explanation: Schedule A-13 continued

(1)		(2)	(3)
Line No.	Description	Water Year End Balance	Sewer Year End Balance
2002			
20	Additions		NA
21	Adjustments		NA
22	12/31/02 Balance		NA
2003			
23	Additions		NA
24	Adjustments		NA
25	06/30/04 Amend. Order Balance	4,702	NA
2004			
26	Additions	134	NA
27	Adjustments	(3)	NA
28	12/31/04 Balance	4,833	NA
2005			
29	Additions	134	NA
30	Adjustments	0	NA
31	12/31/05 Balance	4,967	NA
2006			
32	Additions	691	NA
33	Adjustments	(267)	NA
34	12/31/06 Balance	5,391	NA
2007			
35	Additions	249	NA
36	Adjustments	(237)	NA
37	12/31/07 Balance	5,403	NA

Supporting Schedules: A-14

080121-WS

**ATTACHMENT 7 TO AUF'S RESPONSE TO
STAFF DEFICIENCY LETTER**

ANNUAL REPORT

UTILITY NAME: **AQUA UTILITES FLORIDA, INC.**

SYSTEM NAME / COUNTY: SILVER LAKE OAKS / PUTNAM

YEAR OF REPORT
December 31, 2007

**ACCUMULATED AMORTIZATION OF WATER
CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)		WATER (b)
Balance first of year	\$	2,653
Debits during the year:		
Accruals charged to Account 272	A \$	116
Other debits (specify):		
Total debits	\$	116
Credits during the year (specify):	\$	
Total credits	\$	
Balance end of year	\$	2,769

A - Accruals include PSC audit adjustments to correct rates totaling \$3.

DESCRIPTION (a)		SEWER (b)
Balance first of year	\$	12,037
Debits during the year:		
Accruals charged to Account 272	A \$	360
Other debits (specify):		
Total debits	\$	360
Credits during the year (specify):	\$	
Total credits	\$	
Balance end of year	\$	12,397

A - Accruals include PSC audit adjustments to correct rates totaling (\$60).
S-8(a)

MFR

Schedule of Accumulated Amortization of CIAC by Classification
Test Year Average Balance
Silver Lake Oaks
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Florida Public Service Commission
Schedule: A-14
Page: 3 of 3
Preparer: R Griffin/J Guastella

Explanation: Provide the Adjusted monthly and average Accumulated Amortization of CIAC balances by classification.

Line No.	(1) Description	(14) Dec-2007	Annual Report vs. MFR Difference
1	WATER		
2	Cash		
3	320 Water Treatment Equipment	1	
4	334 Meter Fees	(93)	
5	331 Main Extension Charge	0	
6	333 Service Installation Fees		
7	Total Cash AAC	(91)	
8			
9	Property		
10	330 Dist Reservoirs & Standpipes		
11	331 T&D Mains	1,656	
12	333 Services	1,205	
13	334 Meters/Meter Installation		
14	335 Hydrants		
15	Total Property AAC	2,861	
16			
17	Total Water AAC	2,769	(0)
18			
19	SEWER		
20	Cash		
21	380 Treatment & Disposal Equipment	1	
22	389 Other		
23	361 Main Extension Charge	0	
24	363 Service Installation Fees		
25	Total Cash AAC	1	
26			
27	Property		
28	354 Structures & Improvements		
29	360 Collection Sewers- Force		
30	361 Collection Sewers- Gravity	10,417	
31	363 Services to Customers	1,978	
32	370 Lift Stations		
33	371 Pumping Equipment		
34	366 Reuse Services		
35	375 Reuse Transmission & Dist Mains		
36	389 Other Plant Misc Equip		
37	Total Property AAC	12,396	
38			
39	Total Sewer AAC	12,397	0

ANNUAL REPORT

MFR

UTILITY NAME: **AQUA UTILITES FLORIDA, INC.**
SYSTEM NAME / COUNTY : FLORIDA CENTRAL COMMERCE PARK / SEMINOLE

YEAR OF REPORT
December 31, 2007

Schedule of Accumulated Amortization of CIAC by Classification
Test Year Average Balance
FI Central Commerce Park
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Florida Public Service Commission
Schedule: A-14
Page: 3 of 3
Preparer: R Griffin/J Guastella

Explanation: Provide the Adjusted monthly and average Accumulated Amortization of CIAC balances by classification.

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION	DESCRIPTION (a)	WATER (b)
Balance first of year		\$
Debits during the year:		
Accruals charged to Account 272	A	\$
Other debits (specify) :		
Total debits		\$
Credits during the year (specify) :		\$
Total credits		\$
Balance end of year		\$

W-8(a) DESCRIPTION (a)	SEWER (b)
Balance first of year	\$ 314,595
Debits during the year:	
Accruals charged to Account 272	A \$ 1,089
Other debits (specify) :	
Total debits	\$ 1,089
Credits during the year (specify) :	\$
Total credits	\$
Balance end of year	\$ 315,684

Line No.	(1) Description	(14) Dec-2007	Annual Report vs. MFR Difference
1	WATER		
2	Cash		
3	320 Water Treatment Equipment	NA	
4	334 Meter Fees	NA	
5	331 Main Extension Charge	NA	
6	333 Service Installation Fees	NA	
7	Total Cash AAC		
8			
9	Property		
10	330 Dist Reservoirs & Standpipes	NA	
11	331 T&D Mains	NA	
12	333 Services	NA	
13	334 Meters/Meter Installation	NA	
14	335 Hydrants	NA	
15	Total Property AAC		
16			
17	Total Water AAC		
18			
19	SEWER		
20	Cash		
21	380 Treatment & Disposal Equipment	281,448	
22	389 Other		
23	361 Main Extension Charge	4,938	
24	363 Service Installation Fees	29,298	
25	Total Cash AAC	315,684	
26			
27	Property		
28	354 Structures & Improvements		
29	360 Collection Sewers- Force		
30	361 Collection Sewers- Gravity		
31	363 Services to Customers		
32	370 Lift Stations		
33	371 Pumping Equipment		
34	366 Reuse Services		
35	375 Reuse Transmission & Dist Mains		
36	389 Other Plant Misc Equip		
37	Total Property AAC		
38			
39	Total Sewer AAC	315,684	0

A - Accruals include PSC audit adjustments to correct rates totaling (\$20,809).
S-8(a)

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Palm Terrace

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: A-10

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	272	273	274	275	277	278	279	280	281	282	283	285	286	279
3	352.1	Franchises	1,204	1,210	1,216	1,222	1,228	1,234	1,240	1,246	1,252	1,258	1,264	1,270	1,276	1,240
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	684	(6,435)	(5,649)	(4,862)	(4,078)	(3,289)	(2,502)	(1,716)	(929)	(143)	644	1,898	3,151	(1,788)
10	361.2	Collection Sewers - Gravity	148,114	148,545	148,975	149,405	149,836	150,266	150,697	151,127	151,557	151,988	152,418	152,849	153,279	150,697
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	982	986	991	995	1,000	1,005	1,009	1,014	1,018	1,023	1,028	1,032	1,037	1,009
13	364.2	Flow Measuring Devices	7,604	7,750	7,897	8,043	8,189	8,335	8,481	8,627	8,768	8,768	8,768	7,124	7,284	8,126
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	174	233	291	350	409	468	526	585	644	702	761	820	879	526
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	11,558	11,597	11,835	11,874	11,712	11,751	11,789	11,828	11,866	11,905	11,943	11,982	12,020	11,789
21	371.3	Pumping Equipment	149	178	463	748	1,033	1,316	1,603	1,889	2,174	2,459	2,744	(1,527)	(1,230)	923
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	11,088	11,311	11,534	11,757	11,979	12,202	12,425	12,648	12,871	13,302	13,734	14,165	9,256	12,175
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	90,838	91,526	92,214	92,901	93,589	94,277	94,965	95,653	96,341	97,028	97,716	97,888	98,577	94,886
28	381.4	Plant Sewers	(539)	(130)	280	689	1,099	1,508	1,918	2,327	2,737	3,146	3,556	3,965	4,375	1,918
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	29	31	33	35	37	40	42	44	46	48	51	53	55	42
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	29	30	31	33	34	36	37	39	40	41	43	(266)	(266)	(11)
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	8	9	10	11	12	13	14	16	17	18	19	20	21	14
53	390.7	Office Furniture & Equipment	18	18	18	18	18	18	18	18	18	18	18	18	18	18
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	400	400	400	400	400	400	400	400	400	400	400	400	400	400
58	394.7	Laboratory Equipment	1,792	1,806	1,821	1,835	1,850	1,864	1,879	1,893	1,908	1,922	1,937	1,951	1,966	1,879
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	241	244	246	249	251	254	256	259	261	263	266	268	271	256
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	TOTAL		274,644	269,580	272,679	275,778	278,877	281,976	285,076	288,175	291,269	294,430	297,591	294,193	292,654	284,379

Schedule of Sewer Accumulated Depreciation By Primary Account
 Test Year Average balance
 Palm Terrace
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-10
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	272	273	274	275	277	278	279	280	281	282	283	285	286	279
3	352.1	Franchises	1,204	1,210	1,216	1,222	1,228	1,234	1,240	1,246	1,252	1,258	1,264	1,270	1,276	1,240
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	684	(6,435)	(5,649)	(4,862)	(4,076)	(3,289)	(2,502)	(1,716)	(929)	(143)	644	1,898	3,151	(1,786)
10	361.2	Collection Sewers - Gravity	148,114	148,545	148,975	149,405	149,836	150,266	150,697	151,127	151,557	151,988	152,418	152,849	153,279	150,697
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	982	986	991	995	1,000	1,005	1,009	1,014	1,018	1,023	1,028	1,032	1,037	1,009
13	364.2	Flow Measuring Devices	7,604	7,750	7,897	8,043	8,189	8,335	8,481	8,627	8,773	8,919	9,066	7,421	7,581	8,207
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	174	233	291	350	409	468	526	585	644	702	761	820	879	526
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	11,558	11,597	11,635	11,674	11,712	11,751	11,789	11,828	11,866	11,905	11,943	11,982	12,020	11,789
21	371.3	Pumping Equipment	149	178	463	748	1,033	1,318	1,603	1,889	2,174	2,459	2,744	(1,527)	(1,230)	923
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	11,088	11,311	11,534	11,757	11,979	12,202	12,425	12,648	12,871	13,302	13,734	14,165	9,256	12,175
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	90,838	91,526	92,214	92,901	93,589	94,277	94,965	95,653	96,341	97,028	97,716	97,888	98,577	94,886
28	381.4	Plant Sewers	(539)	(130)	280	689	1,089	1,508	1,918	2,327	2,737	3,146	3,556	3,965	4,375	1,918
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	29	31	33	35	37	40	42	44	46	48	51	53	55	42
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														

ANNUAL REPORT

MFR

UTILITY NAME: **AQUA UTILITES FLORIDA, INC.**

YEAR OF REPORT
December 31, 2007

SYSTEM NAME / COUNTY : **WOOTENS / PUTNAM**

Schedule of Accumulated Amortization of CIAC by Classification
Test Year Average Balance
Wootens
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Florida Public Service Commission
Schedule: A-14
Page: 3 of 3
Preparer: R Griffin/J Guastella

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)		WATER (b)
Balance first of year	\$	2,446
Debits during the year:		
Accruals charged to Account 272	A \$	42
Other debits (specify) :		
Total debits	\$	42
Credits during the year (specify) :		
	\$	
Total credits	\$	
Balance end of year	\$	2,488

A - Accruals include PSC audit adjustments to correct rates totaling (\$276).

DESCRIPTION (a)		SEWER (b)
Balance first of year	\$	
Debits during the year:		
Accruals charged to Account 272	A \$	
Other debits (specify) :		
Total debits	\$	
Credits during the year (specify) :		
	\$	
Total credits	\$	
Balance end of year	\$	

S-8(a)

Explanation: Provide the Adjusted monthly and average Accumulated Amortization of CIAC balances by classification.

Line No.	(1) Description	(14) Dec-2007	Annual Report vs. MFR Difference
1	WATER		
2	Cash		
3	320 Water Treatment Equipment	157	
4	334 Meter Fees	292	
5	331 Main Extension Charge	181	
6	333 Service Installation Fees	1,385	
7	Total Cash AAC	2,016	
8			
9	Property		
10	330 Dist Reservoirs & Standpipes		
11	331 T&D Mains	472	
12	333 Services		
13	334 Meters/Meter Installation		
14	335 Hydrants		
15	Total Property AAC	472	
16			
17	Total Water AAC	2,488	0
18			
19	SEWER		
20	Cash		
21	380 Treatment & Disposal Equipment	NA	
22	389 Other	NA	
23	361 Main Extension Charge	NA	
24	363 Service Installation Fees	NA	
25	Total Cash AAC		
26			
27	Property		
28	354 Structures & Improvements	NA	
29	360 Collection Sewers- Force	NA	
30	361 Collection Sewers- Gravity	NA	
31	363 Services to Customers	NA	
32	370 Lift Stations	NA	
33	371 Pumping Equipment	NA	
34	366 Reuse Services	NA	
35	375 Reuse Transmission & Dist Mains	NA	
36	389 Other Plant Misc Equip	NA	
37	Total Property AAC		
38			
39	Total Sewer AAC		

ANNUAL REPORT

UTILITY NAME: AQUA UTILITES FLORIDA, INC.
SYSTEM NAME / COUNTY: ARREDONDO ESTATES/FARMS / ALACHUA

YEAR OF REPORT
December 31, 2007

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)		WATER (b)
Balance first of year	\$	12,753
Debits during the year:		
Accruals charged to Account 272	A \$	794
Other debits (specify) :		
Total debits	\$	794
Credits during the year (specify) :		
	\$	
Total credits	\$	
Balance end of year	\$	13,547

A - Accruals include PSC audit adjustments to correct rates totaling (\$276).

DESCRIPTION (a)		SEWER (b)
Balance first of year	\$	
Debits during the year:		
Accruals charged to Account 272	A \$	
Other debits (specify) :		
Total debits	\$	
Credits during the year (specify) :		
	\$	
Total credits	\$	
Balance end of year	\$	

S-8(a)

MFR

Schedule of Accumulated Amortization of CIAC by Classification
Test Year Average Balance
Arredondo Estates/Farms
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Florida Public Service Commission
Schedule: A-14
Page: 3 of 3
Preparer: R Griffin/J Guastella

Explanation: Provide the Adjusted monthly and average Accumulated Amortization of CIAC balances by classification.

Line No.	(1) Description	(14) Dec-2007	Annual Report vs. MFR Difference
1	WATER		
2	Cash		
3	320 Water Treatment Equipment	5,409	
4	334 Meter Fees	8,134	
5	331 Main Extension Charge	4	
6	333 Service Installation Fees		
7	Total Cash AAC	13,547	
8			
9	Property		
10	330 Dist Reservoirs & Standpipes		
11	331 T&D Mains		
12	333 Services		
13	334 Meters/Meter Installation		
14	335 Hydrants		
15	Total Property AAC		
16			
17	Total Water AAC	13,547	(0)
18			
19	SEWER		
20	Cash		
21	380 Treatment & Disposal Equipment		
22	389 Other		
23	361 Main Extension Charge		
24	363 Service Installation Fees		
25	Total Cash AAC		
26			
27	Property		
28	354 Structures & Improvements		
29	360 Collection Sewers- Force		
30	361 Collection Sewers- Gravity		
31	363 Services to Customers		
32	370 Lift Stations		
33	371 Pumping Equipment		
34	366 Reuse Services		
35	375 Reuse Transmission & Dist Mains		
36	389 Other Plant Misc Equip		
37	Total Property AAC		
38			
39	Total Sewer AAC		

ANNUAL REPORT

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : OAKWOOD / BREVARD

YEAR OF REPORT
December 31, 2007

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)		WATER (b)
Balance first of year	\$	(574)
Debits during the year:		
Accruals charged to Account 272	A \$	195
Other debits (specify) :		
Total debits	\$	195
Credits during the year (specify) :		
	\$	
Total credits	\$	
Balance end of year	\$	(379)

A - Accruals include PSC audit adjustments to correct rates totaling \$12.

DESCRIPTION (a)		SEWER (b)
Balance first of year	\$	
Debits during the year:		
Accruals charged to Account 272	A \$	
Other debits (specify) :		
Total debits	\$	
Credits during the year (specify) :		
	\$	
Total credits	\$	
Balance end of year	\$	

S-8(a)

MFR

Schedule of Accumulated Amortization of CIAC by Classification
Test Year Average Balance
Oakwood
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Florida Public Service Commission

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Page: 3 of 3
Preparer: R Griffin/J Guastella

Explanation: Provide the Adjusted monthly and average Accumulated Amortization of CIAC balances by classification.

Line No.	(1) Description	(14) Dec-2007	Annual Report vs. MFR Difference
1	WATER		
2	Cash		
3	320 Water Treatment Equipment	176	
4	334 Meter Fees	(635)	
5	331 Main Extension Charge	60	
6	333 Service Installation Fees	19	
7	Total Cash AAC	(379)	
8			
9	Property		
10	330 Dist Reservoirs & Standpipes		
11	331 T&D Mains		
12	333 Services		
13	334 Meters/Meter Installation		
14	335 Hydrants		
15	Total Property AAC		
16			
17	Total Water AAC	(379)	0
18			
19	SEWER		
20	Cash		
21	380 Treatment & Disposal Equipment	NA	
22	389 Other	NA	
23	361 Main Extension Charge	NA	
24	363 Service Installation Fees	NA	
25	Total Cash AAC		
26			
27	Property		
28	354 Structures & Improvements	NA	
29	360 Collection Sewers- Force	NA	
30	361 Collection Sewers- Gravity	NA	
31	363 Services to Customers	NA	
32	370 Lift Stations	NA	
33	371 Pumping Equipment	NA	
34	366 Reuse Services	NA	
35	375 Reuse Transmission & Dist Mains	NA	
36	389 Other Plant Misc Equip	NA	
37	Total Property AAC		
38			
39	Total Sewer AAC		

ANNUAL REPORT

MFR

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2007

SYSTEM NAME / COUNTY : CARLTON VILLAGE / LAKE

Schedule of Accumulated Amortization of CIAC by Classification
Test Year Average Balance
Carlton Village
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-14
Page: 3 of 3
Preparer: R Griffin/J Guastella

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)		WATER (b)
Balance first of year	\$	26,898
Debits during the year:		
Accruals charged to Account 272	A \$	5,462
Other debits (specify) :		
Total debits	\$	5,462
Credits during the year (specify) :		
Total credits	\$	
Balance end of year	\$	32,360

A - Accruals include PSC audit adjustments to correct rates totaling \$667.

DESCRIPTION (a)		SEWER (b)
Balance first of year	\$	
Debits during the year:		
Accruals charged to Account 272	A \$	
Other debits (specify) :		
Total debits	\$	
Credits during the year (specify) :		
Total credits	\$	
Balance end of year	\$	32,360

S-8(a)

Explanation: Provide the Adjusted monthly and average Accumulated Amortization of CIAC balances by classification.

Line No.	(1) Description	(14) Dec-2007	Annual Report vs. MFR Difference
1	WATER		
2	Cash		
3	320 Water Treatment Equipment	18,427	
4	334 Meter Fees	2,487	
5	331 Main Extension Charge	3,960	
6	333 Service Installation Fees	327	
7	Total Cash AAC	25,201	
8			
9	Property		
10	330 Dist Reservoirs & Standpipes		
11	331 T&D Mains	4,030	
12	333 Services	2,825	
13	334 Meters/Meter Installation		
14	335 Hydrants	304	
15	Total Property AAC	7,159	
16			
17	Total Water AAC	32,360	0
18			
19	SEWER		
20	Cash		
21	380 Treatment & Disposal Equipment	NA	
22	389 Other	NA	
23	361 Main Extension Charge	NA	
24	363 Service Installation Fees	NA	
25	Total Cash AAC		
26			
27	Property		
28	354 Structures & Improvements	NA	
29	360 Collection Sewers- Force	NA	
30	361 Collection Sewers- Gravity	NA	
31	363 Services to Customers	NA	
32	370 Lift Stations	NA	
33	371 Pumping Equipment	NA	
34	366 Reuse Services	NA	
35	375 Reuse Transmission & Dist Mains	NA	
36	389 Other Plant Misc Equip	NA	
37	Total Property AAC		
38			
39	Total Sewer AAC		

ANNUAL REPORT

MFR

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2007

SYSTEM NAME / COUNTY : EAST LAKE HARRIS ESTATES / LAKE

Schedule of Accumulated Amortization of CIAC by Classification
Test Year Average Balance
East Lake Harris Estates
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Florida Public Service Commission
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Preparer: R Griffin/J Guastella

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)		WATER (b)
Balance first of year	\$	3,458
Debits during the year:		
Accruals charged to Account 272	A \$	228
Other debits (specify) :		
Total debits	\$	228
Credits during the year (specify) :		
Total credits	\$	
Balance end of year	\$	3,686

A - Accruals include PSC audit adjustments to correct rates totaling \$76.

DESCRIPTION (a)		SEWER (b)
Balance first of year	\$	
Debits during the year:		
Accruals charged to Account 272	A \$	
Other debits (specify) :		
Total debits	\$	
Credits during the year (specify) :		
Total credits	\$	
Balance end of year	\$	

S-8(a)

Explanation: Provide the Adjusted monthly and average Accumulated Amortization of CIAC balances by classification.

Line No.	(1) Description	(14) Dec-2007	Annual Report vs. MFR Difference
1	WATER		
2	Cash		
3	320 Water Treatment Equipment	2,597	
4	334 Meter Fees	1,088	
5	331 Main Extension Charge	1	
6	333 Service Installation Fees		
7	Total Cash AAC	3,686	
8			
9	Property		
10	330 Dist Reservoirs & Standpipes		
11	331 T&D Mains		
12	333 Services		
13	334 Meters/Meter Installation		
14	335 Hydrants		
15	Total Property AAC		
16			
17	Total Water AAC	3,686	0
18			
19	SEWER		
20	Cash		
21	380 Treatment & Disposal Equipment	NA	
22	389 Other	NA	
23	361 Main Extension Charge	NA	
24	363 Service Installation Fees	NA	
25	Total Cash AAC		
26			
27	Property		
28	354 Structures & Improvements	NA	
29	360 Collection Sewers- Force	NA	
30	361 Collection Sewers- Gravity	NA	
31	363 Services to Customers	NA	
32	370 Lift Stations	NA	
33	371 Pumping Equipment	NA	
34	366 Reuse Services	NA	
35	375 Reuse Transmission & Dist Mains	NA	
36	389 Other Plant Misc Equip	NA	
37	Total Property AAC		
38			
39	Total Sewer AAC		

ANNUAL REPORT

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2007

SYSTEM NAME / COUNTY: FERN TERRACE / LAKE

Schedule of Accumulated Amortization of CIAC by Classification
Test Year Average Balance
Fern Terrace
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Florida Public Service Commission
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Preparer: R Griffin/J Guastella

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)		WATER (b)
Balance first of year	\$	5,391
Debits during the year:		
Accruals charged to Account 272	A \$	12
Other debits (specify) :		
Total debits	\$	12
Credits during the year (specify) :		
	\$	
Total credits	\$	
Balance end of year	\$	5,403

A - Accruals include PSC audit adjustments to correct rates totaling (\$237).

W-8(a)

DESCRIPTION (a)		SEWER (b)
Balance first of year	\$	
Debits during the year:		
Accruals charged to Account 272	A \$	
Other debits (specify) :		
Total debits	\$	
Credits during the year (specify) :		
	\$	
Total credits	\$	
Balance end of year	\$	5,403

S-8(a)

Explanation: Provide the Adjusted monthly and average Accumulated Amortization of CIAC balances by classification.

Line No.	(1) Description	(14) Dec-2007	Annual Report vs. MFR Difference
1	WATER		
2	Cash		
3	320 Water Treatment Equipment	5,652	
4	334 Meter Fees	(400)	
5	331 Main Extension Charge	60	
6	333 Service Installation Fees	91	
7	Total Cash AAC	5,403	
8			
9	Property		
10	330 Dist Reservoirs & Standpipes		
11	331 T&D Mains		
12	333 Services		
13	334 Meters/Meter Installation		
14	335 Hydrants		
15	Total Property AAC		
16			
17	Total Water AAC	5,403	0
18			
19	SEWER		
20	Cash		
21	380 Treatment & Disposal Equipment	NA	
22	389 Other	NA	
23	361 Main Extension Charge	NA	
24	363 Service Installation Fees	NA	
25	Total Cash AAC		
26			
27	Property		
28	354 Structures & Improvements	NA	
29	360 Collection Sewers- Force	NA	
30	361 Collection Sewers- Gravity	NA	
31	363 Services to Customers	NA	
32	370 Lift Stations	NA	
33	371 Pumping Equipment	NA	
34	366 Reuse Services	NA	
35	375 Reuse Transmission & Dist Mains	NA	
36	389 Other Plant Misc Equip	NA	
37	Total Property AAC		
38			
39	Total Sewer AAC		

ANNUAL REPORT

UTILITY NAME: AQUA UTILITES FLORIDA, INC.
SYSTEM NAME / COUNTY: JASMINE LAKES / PASCO

YEAR OF REPORT
December 31, 2007

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)		WATER (b)
Balance first of year	\$	187,255
Debits during the year:		
Accruals charged to Account 272	A \$	39,690
Other debits (specify):		
Total debits	\$	39,690
Credits during the year (specify):		
	\$	30,906
Total credits	\$	30,906
Balance end of year	\$	196,039

A - Accruals include PSC audit adjustments to correct rates totaling \$32,204.

DESCRIPTION (a)		SEWER (b)
Balance first of year	\$	159,017
Debits during the year:		
Accruals charged to Account 272	A \$	6,370
Other debits (specify):		1,014
Total debits	\$	7,384
Credits during the year (specify):		
	\$	
Total credits	\$	
Balance end of year	\$	166,401

A - Accruals include PSC audit adjustments to correct rates totaling \$3,073.
S-8(a)

MFR

Schedule of Accumulated Amortization of CIAC by Classification
Test Year Average Balance
Jasmine Lakes
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Florida Public Service Commission
Schedule: A-14
Page: 3 of 3
Preparer: R Griffin/J Guastella

Explanation: Provide the Adjusted monthly and average Accumulated Amortization of CIAC balances by classification.

Line No.	(1) Description	(14) Dec-2007	Annual Report vs. MFR Difference
1	WATER		
2	Cash		
3	320 Water Treatment Equipment	196,032	
4	334 Meter Fees		
5	331 Main Extension Charge	6	
6	333 Service Installation Fees		
7	Total Cash AAC	196,039	
8			
9	Property		
10	330 Dist Reservoirs & Standpipes		
11	331 T&D Mains		
12	333 Services		
13	334 Meters/Meter Installation		
14	335 Hydrants		
15	Total Property AAC		
16			
17	Total Water AAC	196,039	0
18			
19	SEWER		
20	Cash		
21	380 Treatment & Disposal Equipment	166,395	
22	389 Other		
23	361 Main Extension Charge	6	
24	363 Service Installation Fees		
25	Total Cash AAC	166,401	
26			
27	Property		
28	354 Structures & Improvements		
29	360 Collection Sewers- Force		
30	361 Collection Sewers- Gravity		
31	363 Services to Customers		
32	370 Lift Stations		
33	371 Pumping Equipment		
34	366 Reuse Services		
35	375 Reuse Transmission & Dist Mains		
36	389 Other Plant Misc Equip		
37	Total Property AAC		
38			
39	Total Sewer AAC	166,401	(0)

ANNUAL REPORT

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : PALM TERRACE / PASCO

YEAR OF REPORT
December 31, 2007

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)		WATER (b)
Balance first of year	\$	92,795
Debits during the year:		
Accruals charged to Account 272	A \$	3,186
Other debits (specify) :		
Total debits	\$	3,186
Credits during the year (specify) :		
	\$	
Total credits	\$	
Balance end of year	\$	95,981

A - Accruals include PSC audit adjustments to correct rates totaling (\$481).

DESCRIPTION (a)		SEWER (b)
Balance first of year	\$	290,115
Debits during the year:		
Accruals charged to Account 272	A \$	24
Other debits (specify) :		
Total debits	\$	24
Credits during the year (specify) :		
	\$	
Total credits	\$	
Balance end of year	\$	290,139

A - Accruals include PSC audit adjustments to correct rates totaling (\$9,301).

S-8(a)

MFR

Schedule of Accumulated Amortization of CIAC by Classification
Test Year Average Balance
Palm Terrace
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Florida Public Service Commission
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Page: 3 of 3
Preparer: R Griffin/J Guastella

Explanation: Provide the Adjusted monthly and average Accumulated Amortization of CIAC balances by classification.

Line No.	(1) Description	(14) Dec-2007	Annual Report vs. MFR Difference
1	WATER		
2	Cash		
3	320 Water Treatment Equipment	92,312	
4	334 Meter Fees	376	
5	331 Main Extension Charge	3,244	
6	333 Service Installation Fees	48	
7	Total Cash AAC	95,981	
8			
9	Property		
10	330 Dist Reservoirs & Standpipes		
11	331 T&D Mains		
12	333 Services		
13	334 Meters/Meter Installation		
14	335 Hydrants		
15	Total Property AAC		
16			
17	Total Water AAC	95,981	0
18			
19	SEWER		
20	Cash		
21	380 Treatment & Disposal Equipment	290,037	
22	389 Other		
23	361 Main Extension Charge	102	
24	363 Service Installation Fees		
25	Total Cash AAC	290,139	
26			
27	Property		
28	354 Structures & Improvements		
29	360 Collection Sewers- Force		
30	361 Collection Sewers- Gravity		
31	363 Services to Customers		
32	370 Lift Stations		
33	371 Pumping Equipment		
34	366 Reuse Services		
35	375 Reuse Transmission & Dist Mains		
36	389 Other Plant Misc Equip		
37	Total Property AAC		
38			
39	Total Sewer AAC	290,139	0

ANNUAL REPORT

UTILITY NAME: AQUA UTILITES FLORIDA, INC.
SYSTEM NAME / COUNTY : ZEPHYR SHORES / PASCO

YEAR OF REPORT
December 31, 2007

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)		WATER (b)
Balance first of year	\$	25,045
Debits during the year:		
Accruals charged to Account 272	A \$	2,258
Other debits (specify) :		
Total debits	\$	2,258
Credits during the year (specify) :		
	\$	
Total credits	\$	

Balance end of year \$ **27,303**

A - Accruals include PSC audit adjustments to correct rates totaling \$

DESCRIPTION (a)		SEWER (b)
Balance first of year	\$	40,192
Debits during the year:		
Accruals charged to Account 272	A \$	3,615
Other debits (specify) :		
Total debits	\$	3,615
Credits during the year (specify) :		
	\$	
Total credits	\$	

Balance end of year \$ **43,807**

A - Accruals include PSC audit adjustments to correct rates totaling \$825.

S-8(a)

MFR

Schedule of Accumulated Amortization of CIAC by Classification
Test Year Average Balance
Zephyr Shores
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Florida Public Service Commission
Schedule: A-14
Page: 3 of 3
Preparer: R Griffin/J Guastella

Explanation: Provide the Adjusted monthly and average Accumulated Amortization of CIAC balances by classification.

Line No.	(1) Description	(14) Dec-2007	Annual Report vs. MFR Difference
1	WATER		
2	Cash		
3	320 Water Treatment Equipment	24,157	
4	334 Meter Fees	3,114	
5	331 Main Extension Charge	2	
6	333 Service Installation Fees	30	
7	Total Cash AAC	27,303	
8			
9	Property		
10	330 Dist Reservoirs & Standpipes		
11	331 T&D Mains		
12	333 Services		
13	334 Meters/Meter Installation		
14	335 Hydrants		
15	Total Property AAC		
16			
17	Total Water AAC	27,303	(0)
18			
19	SEWER		
20	Cash		
21	380 Treatment & Disposal Equipment	35,365	
22	389 Other		
23	361 Main Extension Charge	2	
24	363 Service Installation Fees	8,440	
25	Total Cash AAC	43,807	
26			
27	Property		
28	354 Structures & Improvements		
29	360 Collection Sewers- Force		
30	361 Collection Sewers- Gravity		
31	363 Services to Customers		
32	370 Lift Stations		
33	371 Pumping Equipment		
34	366 Reuse Services		
35	375 Reuse Transmission & Dist Mains		
36	389 Other Plant Misc Equip		
37	Total Property AAC		
38			
39	Total Sewer AAC	43,807	(0)

ANNUAL REPORT

UTILITY NAME: **AQUA UTILITES FLORIDA, INC.**
SYSTEM NAME / COUNTY: **INTERLACHEN LAKE/PARK MANOR / PUTNAM**

YEAR OF REPORT
December 31, 2007

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)		WATER (b)
Balance first of year	\$	35,824
Debits during the year:		
Accruals charged to Account 272	A \$	3,143
Other debits (specify) :		
Total debits	\$	3,143
Credits during the year (specify) :		
Total credits	\$	
Balance end of year	\$	38,967

A - Accruals include PSC audit adjustments to correct rates totaling \$820.

DESCRIPTION (a)		SEWER (b)
Balance first of year	\$	680
Debits during the year:		
Accruals charged to Account 272	A \$	
Other debits (specify) :		
Total debits	\$	
Credits during the year (specify) :		
Total credits	\$	
Balance end of year	\$	680

A - Accruals include PSC audit adjustments to correct rates totaling (\$16).
S-8(a)

MFR

Schedule of Accumulated Amortization of CIAC by Classification
Test Year Average Balance
Interlachen Lake/Park Manor
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Florida Public Service Commission
Schedule: A-14
Page: 3 of 3
Preparer: R Griffin/J Guastella

Explanation: Provide the Adjusted monthly and average Accumulated Amortization of CIAC balances by classification.

Line No.	(1) Description	(14) Dec-2007	Annual Report vs. MFR Difference
1	WATER		
2	Cash		
3	320 Water Treatment Equipment	36,191	
4	334 Meter Fees	1,776	
5	331 Main Extension Charge	727	
6	333 Service Installation Fees	272	
7	Total Cash AAC	38,967	
8	Property		
9	330 Dist Reservoirs & Standpipes		
11	331 T&D Mains		
12	333 Services		
13	334 Meters/Meter Installation		
14	335 Hydrants		
15	Total Property AAC		
16			
17	Total Water AAC	38,967	0
18	SEWER		
19	Cash		
21	380 Treatment & Disposal Equipment		
22	389 Other		
23	361 Main Extension Charge	0	
24	363 Service Installation Fees	680	
25	Total Cash AAC	680	
26	Property		
27	354 Structures & Improvements		
29	360 Collection Sewers- Force		
30	361 Collection Sewers- Gravity		
31	363 Services to Customers		
32	370 Lift Stations		
33	371 Pumping Equipment		
34	366 Reuse Services		
35	375 Reuse Transmission & Dist Mains		
36	389 Other Plant Misc Equip		
37	Total Property AAC		
38			
39	Total Sewer AAC	680	(0)

ANNUAL REPORT

UTILITY NAME: AQUA UTILITES FLORIDA, INC.
SYSTEM NAME / COUNTY : BEECHER'S POINT / PUTNAM

YEAR OF REPORT
December 31, 2007

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)		WATER (b)
Balance first of year	\$	20,319
Debits during the year:		
Accruals charged to Account 272	A \$	1,034
Other debits (specify) :		
Total debits	\$	1,034
Credits during the year (specify) :		
	\$	
Total credits	\$	

Balance end of year \$ **21,353**

A - Accruals include PSC audit adjustments to correct rates totaling \$44.

W-8(a)

DESCRIPTION (a)		SEWER (b)
Balance first of year	\$	16,478
Debits during the year:		
Accruals charged to Account 272	A \$	11
Other debits (specify) :		
Total debits	\$	11
Credits during the year (specify) :		
	\$	
Total credits	\$	

Balance end of year \$ **16,489**

A - Accruals include PSC audit adjustments to correct rates totaling (\$577).

S-8(a)

MFR

Schedule of Accumulated Amortization of CIAC by Classification
Test Year Average Balance
Beecher's Point
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Florida Public Service Commission

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Page: 3 of 3
Preparer: R Griffin/J Guastella

Explanation: Provide the Adjusted monthly and average Accumulated Amortization of CIAC balances by classification.

Line No.	(1) Description	(14) Dec-2007	Annual Report vs. MFR Difference
1	WATER		
2	Cash		
3	320 Water Treatment Equipment	4	
4	334 Meter Fees	3,417	
5	331 Main Extension Charge	313	
6	333 Service Installation Fees	17,619	
7	Total Cash AAC	21,353	
8			
9	Property		
10	330 Dist Reservoirs & Standpipes		
11	331 T&D Mains		
12	333 Services		
13	334 Meters/Meter Installation		
14	335 Hydrants		
15	Total Property AAC		
16			
17	Total Water AAC	21,353	(0)
18			
19	SEWER		
20	Cash		
21	380 Treatment & Disposal Equipment	14,334	
22	389 Other		
23	361 Main Extension Charge	91	
24	363 Service Installation Fees	2,064	
25	Total Cash AAC	16,489	
26			
27	Property		
28	354 Structures & Improvements		
29	360 Collection Sewers- Force		
30	361 Collection Sewers- Gravity		
31	363 Services to Customers		
32	370 Lift Stations		
33	371 Pumping Equipment		
34	366 Reuse Services		
35	375 Reuse Transmission & Dist Mains		
36	389 Other Plant Misc Equip		
37	Total Property AAC		
38			
39	Total Sewer AAC	16,489	(0)

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Silver Lake Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-14

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Description	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		WATER														
2		Cash														
3	320	Water Treatment Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	1
4	334	Meter Fees	(99)	(99)	(99)	(99)	(99)	(99)	(99)	(99)	(99)	(99)	(99)	(99)	(103)	(99)
5	331	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	333	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Total Cash AAC	(98)	(98)	(98)	(98)	(98)	(98)	(98)	(98)	(98)	(98)	(98)	(98)	(102)	(98)
8																
9		Property														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,659	1,597
12	333	Services	1,159	1,159	1,159	1,159	1,159	1,159	1,159	1,159	1,159	1,159	1,159	1,159	1,208	1,163
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property AAC	2,751	2,751	2,751	2,751	2,751	2,751	2,751	2,751	2,751	2,751	2,751	2,751	2,868	2,760
16																
17		Total Water AAC	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,766	2,662
18																
19		SEWER														
20		Cash														
21	380	Treatment & Disposal Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	1
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	363	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		Total Cash AAC	1	1	1	1	1	1	1	1	1	1	1	1	1	1
26																
27		Property														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	10,057	10,057	10,057	10,057	10,057	10,057	10,057	10,057	10,057	10,057	10,057	10,057	10,408	10,084
31	363	Services to Customers	1,978	1,978	1,978	1,978	1,978	1,978	1,978	1,978	1,978	1,978	1,978	1,978	2,048	1,984
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property AAC	12,036	12,036	12,036	12,036	12,036	12,036	12,036	12,036	12,036	12,036	12,036	12,036	12,456	12,068
38																
39		Total Sewer AAC	12,037	12,037	12,037	12,037	12,037	12,037	12,037	12,037	12,037	12,037	12,037	12,037	12,457	12,069

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Silver Lake Oaks
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-14
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1	WATER														
2	Cash														
3	320 Water Treatment Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	1
4	334 Meter Fees	(99)	(98)	(98)	(97)	(97)	(96)	(96)	(95)	(95)	(94)	(94)	(93)	(93)	(96)
5	331 Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	333 Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Total Cash AAC	(98)	(97)	(97)	(96)	(96)	(95)	(94)	(94)	(93)	(93)	(92)	(92)	(91)	(94)
8															
9	Property														
10	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	1,592	1,597	1,602	1,608	1,613	1,618	1,624	1,629	1,635	1,640	1,645	1,651	1,656	1,624
12	333 Services	1,159	1,163	1,167	1,170	1,174	1,178	1,182	1,186	1,189	1,193	1,197	1,201	1,205	1,182
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property AAC	2,751	2,760	2,769	2,778	2,787	2,796	2,806	2,815	2,824	2,833	2,842	2,851	2,861	2,806
16															
17	Total Water AAC	2,653	2,663	2,672	2,682	2,692	2,701	2,711	2,721	2,731	2,740	2,750	2,760	2,769	2,711
18															
19	SEWER														
20	Cash														
21	380 Treatment & Disposal Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	1
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	363 Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Total Cash AAC	1	1	1	1	1	1	1	1	1	1	1	1	1	1
26															
27	Property														
28	354 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361 Collection Sewers- Gravity	10,057	10,087	10,117	10,147	10,177	10,207	10,237	10,267	10,297	10,327	10,357	10,387	10,417	10,237
31	363 Services to Customers	1,978	1,978	1,978	1,978	1,978	1,978	1,978	1,978	1,978	1,978	1,978	1,978	1,978	1,978
32	370 Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375 Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389 Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total Property AAC	12,036	12,066	12,096	12,126	12,156	12,186	12,216	12,246	12,276	12,306	12,336	12,366	12,396	12,216
38															
39	Total Sewer AAC	12,037	12,067	12,097	12,127	12,157	12,187	12,217	12,247	12,277	12,307	12,337	12,367	12,397	12,217

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 FI Central Commerce Park
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-14
 Page: 2 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Description	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		WATER														
2		Cash														
3	320	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	334	Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	331	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
6	333	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7		Total Cash AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8																
9		Property														
10	330	Dist Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	331	T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	333	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	334	Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	335	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18																
19		SEWER														
20		Cash														
21	380	Treatment & Disposal Equipment	281,448	281,448	281,448	281,448	281,448	281,448	281,448	281,448	281,448	281,448	281,448	281,448	281,446	281,448
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	3,849	5,674	7,499	9,324	11,149	12,974	14,799	16,624	18,449	20,274	22,099	23,924	25,749	14,799
24	363	Service Installation Fees	29,298	29,298	29,298	29,298	29,298	29,298	29,298	29,298	29,298	29,298	29,298	29,298	29,298	29,298
25		Total Cash AAC	314,595	316,420	318,245	320,070	321,895	323,720	325,545	327,370	329,195	331,020	332,845	334,670	336,493	325,545
26																
27		Property														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer AAC	314,595	316,420	318,245	320,070	321,895	323,720	325,545	327,370	329,195	331,020	332,845	334,670	336,493	325,545

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 FI Central Commerce Park
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-14
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1	WATER														
2	Cash														
3	320 Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	334 Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	331 Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
6	333 Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	Total Cash AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8															
9	Property														
10	330 Dist Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	331 T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	333 Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	334 Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	335 Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Total Water AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18															
19	SEWER														
20	Cash														
21	380 Treatment & Disposal Equipment	281,448	281,448	281,448	281,448	281,448	281,448	281,448	281,448	281,448	281,448	281,448	281,448	281,448	281,448
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	3,849	3,940	4,030	4,121	4,212	4,302	4,393	4,484	4,574	4,665	4,756	4,847	4,938	4,393
24	363 Service Installation Fees	29,298	29,298	29,298	29,298	29,298	29,298	29,298	29,298	29,298	29,298	29,298	29,298	29,298	29,298
25	Total Cash AAC	314,595	314,686	314,776	314,867	314,958	315,048	315,139	315,230	315,320	315,411	315,502	315,593	315,684	315,139
26															
27	Property														
28	354 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361 Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370 Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375 Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	399 Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer AAC	314,595	314,686	314,776	314,867	314,958	315,048	315,139	315,230	315,320	315,411	315,502	315,593	315,684	315,139

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Wootens

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-14

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Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Description	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		WATER														
2		Cash														
3	320	Water Treatment Equipment	157	157	157	157	157	157	157	157	157	157	157	157	157	157
4	334	Meter Fees	292	292	292	292	292	292	292	292	292	292	292	292	292	292
5	331	Main Extension Charge	140	167	194	221	248	275	302	329	356	383	410	437	463	301
6	333	Service Installation Fees	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,382	1,385
7		Total Cash AAC	1,974	2,001	2,028	2,055	2,082	2,109	2,136	2,163	2,190	2,217	2,244	2,271	2,293	2,136
8																
9		Property														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	472	472	472	472	472	472	472	472	472	472	472	472	471	472
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property AAC	472	472	472	472	472	472	472	472	472	472	472	472	471	472
16																
17		Total Water AAC	2,446	2,473	2,500	2,527	2,554	2,581	2,608	2,635	2,662	2,689	2,716	2,743	2,764	2,608
18																
19		SEWER														
20		Cash														
21	380	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	361	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	363	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25		Total Cash AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27		Property														
28	354	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	360	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	361	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	363	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	370	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	371	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	366	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	375	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	389	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Wootens

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-14

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Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1	WATER														
2	Cash														
3	320 Water Treatment Equipment	157	157	157	157	157	157	157	157	157	157	157	157	157	157
4	334 Meter Fees	292	292	292	292	292	292	292	292	292	292	292	292	292	292
5	331 Main Extension Charge	140	143	146	150	153	157	160	164	167	171	174	178	181	160
6	333 Service Installation Fees	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385
7	Total Cash AAC	1,974	1,977	1,981	1,984	1,988	1,991	1,995	1,998	2,002	2,005	2,009	2,012	2,016	1,995
8															
9	Property														
10	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	472	472	472	472	472	472	472	472	472	472	472	472	472	472
12	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property AAC	472	472	472	472	472	472	472	472	472	472	472	472	472	472
16															
17	Total Water AAC	2,446	2,449	2,453	2,456	2,460	2,463	2,467	2,470	2,474	2,477	2,481	2,484	2,488	2,467
18															
19	SEWER														
20	Cash														
21	380 Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389 Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	361 Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	363 Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Total Cash AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26															
27	Property														
28	354 Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	360 Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	361 Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	363 Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	370 Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	371 Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	366 Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	375 Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	389 Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Arredondo Estates/Farms

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-14

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Description	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		WATER														
2		Cash														
3	320	Water Treatment Equipment	5,173	5,178	5,183	5,188	5,193	5,197	5,202	5,207	5,212	5,217	5,222	5,228	5,234	5,203
4	334	Meter Fees	7,580	7,591	7,602	7,613	7,624	7,636	7,647	7,658	7,669	7,681	7,693	7,707	7,722	7,648
5	331	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	333	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Total Cash AAC	12,753	12,769	12,785	12,801	12,817	12,833	12,849	12,865	12,881	12,898	12,915	12,935	12,956	12,851
8																
9		Property														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water AAC	12,753	12,769	12,785	12,801	12,817	12,833	12,849	12,865	12,881	12,898	12,915	12,935	12,956	12,851
18																
19		SEWER														
20		Cash														
21	380	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	363	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		Total Cash AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27		Property														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
Arredondo Estates/Farms
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Florida Public Service Commission

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 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1	WATER														
2	Cash														
3	320 Water Treatment Equipment	5,173	5,193	5,213	5,232	5,252	5,271	5,291	5,311	5,330	5,350	5,370	5,389	5,409	5,291
4	334 Meter Fees	7,580	7,625	7,670	7,715	7,760	7,806	7,851	7,897	7,942	7,990	8,037	8,086	8,134	7,853
5	331 Main Extension Charge	0	0	0	0	0	0	0	0	0	0	4	4	4	1
6	333 Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Total Cash AAC	12,753	12,818	12,883	12,947	13,012	13,077	13,142	13,208	13,273	13,340	13,411	13,479	13,547	13,145
8															
9	Property														
10	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334 Meters/Mater Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Total Water AAC	12,753	12,818	12,883	12,947	13,012	13,077	13,142	13,208	13,273	13,340	13,411	13,479	13,547	13,145
18															
19	SEWER														
20	Cash														
21	380 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	363 Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Total Cash AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26															
27	Property														
28	354 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361 Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370 Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375 Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389 Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Oakwood

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

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Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Description	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		WATER														
2		Cash														
3	320	Water Treatment Equipment	96	101	106	111	116	121	126	131	137	146	155	164	175	130
4	334	Meter Fees	(712)	(706)	(700)	(694)	(689)	(683)	(677)	(671)	(666)	(659)	(652)	(645)	(643)	(677)
5	331	Main Extension Charge	31	33	35	36	38	39	41	43	44	47	50	54	58	42
6	333	Service Installation Fees	10	11	12	12	13	13	14	14	15	16	17	18	19	14
7		Total Cash AAC	(574)	(561)	(548)	(535)	(522)	(509)	(496)	(483)	(470)	(450)	(430)	(409)	(391)	(491)
8																
9		Property														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water AAC	(574)	(561)	(548)	(535)	(522)	(509)	(496)	(483)	(470)	(450)	(430)	(409)	(391)	(491)
18																
19		SEWER														
20		Cash														
21	380	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	361	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	363	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25		Total Cash AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27		Property														
28	354	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	360	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	361	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	363	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	370	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	371	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	366	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	375	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	389	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Oakwood
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-14
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1	WATER														
2	Cash														
3	320 Water Treatment Equipment	96	101	107	112	118	123	128	134	142	150	158	166	176	131
4	334 Meter Fees	(712)	(706)	(699)	(693)	(687)	(681)	(674)	(668)	(662)	(655)	(649)	(642)	(635)	(674)
5	331 Main Extension Charge	31	33	35	36	38	40	42	43	46	49	52	56	60	43
6	333 Service Installation Fees	10	11	12	12	13	13	14	15	15	16	17	18	19	14
7	Total Cash AAC	(574)	(560)	(546)	(532)	(518)	(505)	(491)	(477)	(459)	(441)	(422)	(403)	(379)	(485)
8															
9	Property														
10	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Total Water AAC	(574)	(560)	(546)	(532)	(518)	(505)	(491)	(477)	(459)	(441)	(422)	(403)	(379)	(485)
18															
19	SEWER														
20	Cash														
21	380 Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389 Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	361 Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	363 Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Total Cash AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26															
27	Property														
28	354 Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	360 Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	361 Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	363 Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	370 Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	371 Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	366 Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	375 Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	389 Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Carlton Village
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Florida Public Service Commission
 Schedule: A-14
 Page: 2 of 3
 Preparer: R Griffin/JJ Guastella

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

Line No.	Acct No.	(1) Description	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		WATER														
2		Cash														
3	320	Water Treatment Equipment	15,742	15,919	16,098	16,277	16,457	16,639	16,847	17,053	17,260	17,469	17,678	17,889	18,100	16,879
4	334	Meter Fees	698	825	949	1,073	1,195	1,314	1,451	1,588	1,723	1,858	1,994	2,131	2,268	1,467
5	331	Main Extension Charge	3,284	3,330	3,374	3,418	3,462	3,508	3,560	3,612	3,664	3,716	3,769	3,823	3,877	3,569
6	333	Service Installation Fees	15	33	54	75	96	118	142	166	191	215	240	264	289	146
7		Total Cash AAC	19,739	20,107	20,475	20,843	21,211	21,579	22,001	22,419	22,837	23,259	23,681	24,108	24,534	22,061
8																
9		Property														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	4,030	4,030	4,030	4,030	4,030	4,030	4,030	4,030	4,030	4,030	4,030	4,030	4,030	4,030
12	333	Services	2,825	2,825	2,825	2,825	2,825	2,825	2,825	2,825	2,825	2,825	2,825	2,825	2,825	2,825
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	304	304	304	304	304	304	304	304	304	304	304	304	304	304
15		Total Property AAC	7,159	7,159	7,159	7,159	7,159	7,159	7,159	7,159	7,159	7,159	7,159	7,159	7,159	7,159
16																
17		Total Water AAC	26,898	27,266	27,634	28,002	28,370	28,738	29,160	29,578	29,996	30,418	30,840	31,267	31,693	29,220
18																
19		SEWER														
20		Cash														
21	380	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	361	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	363	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25		Total Cash AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27		Property														
28	354	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	360	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	361	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	363	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	370	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	371	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	366	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	375	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	389	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Carlton Village
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Florida Public Service Commission
 Schedule: A-14
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1	WATER														
2	Cash														
3	320 Water Treatment Equipment	15,742	15,944	16,157	16,370	16,591	16,820	17,046	17,272	17,501	17,732	17,964	18,195	18,427	17,059
4	334 Meter Fees	698	844	991	1,139	1,287	1,437	1,587	1,736	1,886	2,036	2,186	2,336	2,487	1,588
5	331 Main Extension Charge	3,284	3,336	3,389	3,441	3,496	3,553	3,610	3,666	3,724	3,782	3,841	3,901	3,960	3,614
6	333 Service Installation Fees	15	36	61	86	112	139	165	192	218	246	273	300	327	167
7	Total Cash AAC	19,739	20,160	20,598	21,035	21,486	21,949	22,407	22,866	23,329	23,796	24,264	24,733	25,201	22,428
8															
9	Property														
10	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	4,030	4,030	4,030	4,030	4,030	4,030	4,030	4,030	4,030	4,030	4,030	4,030	4,030	4,030
12	333 Services	2,825	2,825	2,825	2,825	2,825	2,825	2,825	2,825	2,825	2,825	2,825	2,825	2,825	2,825
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	304	304	304	304	304	304	304	304	304	304	304	304	304	304
15	Total Property AAC	7,159	7,159	7,159	7,159	7,159	7,159	7,159	7,159	7,159	7,159	7,159	7,159	7,159	7,159
16															
17	Total Water AAC	26,898	27,319	27,757	28,194	28,645	29,108	29,567	30,025	30,488	30,955	31,424	31,892	32,360	29,587
18															
19	SEWER														
20	Cash														
21	380 Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389 Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	361 Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	363 Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Total Cash AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26															
27	Property														
28	354 Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	360 Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	361 Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	363 Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	370 Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	371 Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	366 Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	375 Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	389 Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 East Lake Harris Estates
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

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 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Description	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		WATER														
2		Cash														
3	320	Water Treatment Equipment	2,441	2,441	2,441	2,441	2,441	2,441	2,441	2,441	2,441	2,441	2,441	2,441	2,549	2,449
4	334	Meter Fees	1,017	1,017	1,017	1,017	1,017	1,017	1,017	1,017	1,017	1,017	1,017	1,017	1,061	1,020
5	331	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	333	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Total Cash AAC	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,610	3,470
8																
9		Property														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water AAC	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,610	3,470
18																
19		SEWER														
20		Cash														
21	380	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	361	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	363	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25		Total Cash AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27		Property														
28	354	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	360	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	361	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	363	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	370	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	371	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	366	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	375	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	389	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 East Lake Harris Estates
 Docket No. 080121-WS
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 Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1	WATER														
2	Cash														
3	320 Water Treatment Equipment	2,441	2,454	2,467	2,480	2,493	2,506	2,519	2,532	2,545	2,558	2,571	2,584	2,597	2,519
4	334 Meter Fees	1,017	1,023	1,029	1,035	1,041	1,047	1,053	1,059	1,065	1,071	1,077	1,083	1,088	1,053
5	331 Main Extension Charge	0	0	0	0	0	0	0	0	0	0	1	1	1	0
6	333 Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Total Cash AAC	3,458	3,477	3,496	3,515	3,534	3,553	3,572	3,590	3,609	3,628	3,648	3,667	3,686	3,572
8															
9	Property														
10	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Total Water AAC	3,458	3,477	3,496	3,515	3,534	3,553	3,572	3,590	3,609	3,628	3,648	3,667	3,686	3,572
18															
19	SEWER														
20	Cash														
21	380 Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389 Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	361 Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	363 Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Total Cash AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26															
27	Property														
28	354 Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	360 Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	361 Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	363 Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	370 Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	371 Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	366 Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	375 Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	369 Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Fern Terrace
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Florida Public Service Commission

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 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Description	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		WATER														
2		Cash														
3	320	Water Treatment Equipment	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,649	5,652
4	334	Meter Fees	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)
5	331	Main Extension Charge	48	69	90	111	132	153	174	195	216	237	258	279	300	174
6	333	Service Installation Fees	91	91	91	91	91	91	91	91	91	91	91	91	91	91
7		Total Cash AAC	5,391	5,412	5,433	5,454	5,475	5,496	5,517	5,538	5,559	5,580	5,601	5,622	5,640	5,517
8																
9		Property														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water AAC	5,391	5,412	5,433	5,454	5,475	5,496	5,517	5,538	5,559	5,580	5,601	5,622	5,640	5,517
18																
19		SEWER														
20		Cash														
21	380	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	361	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	363	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25		Total Cash AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27		Property														
28	354	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	360	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	361	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	363	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	370	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	371	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	366	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	375	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	389	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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 Test Year Average Balance
 Fern Terrace
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 Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1	WATER														
2	Cash														
3	320 Water Treatment Equipment	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652
4	334 Meter Fees	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)
5	331 Main Extension Charge	48	49	50	51	52	52	53	54	55	56	57	59	60	54
6	333 Service Installation Fees	91	91	91	91	91	91	91	91	91	91	91	91	91	91
7	Total Cash AAC	5,391	5,392	5,393	5,394	5,394	5,395	5,396	5,397	5,398	5,399	5,400	5,402	5,403	5,396
8															
9	Property														
10	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Total Water AAC	5,391	5,392	5,393	5,394	5,394	5,395	5,396	5,397	5,398	5,399	5,400	5,402	5,403	5,396
18															
19	SEWER														
20	Cash														
21	380 Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389 Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	361 Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	363 Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Total Cash AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26															
27	Property														
28	354 Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	360 Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	361 Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	363 Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	370 Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	371 Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	366 Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	375 Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	389 Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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 Jasmine Lakes
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 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Description	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		WATER														
2		Cash														
3	320	Water Treatment Equipment	187,255	187,876	188,497	189,118	189,739	190,360	190,981	191,602	192,223	192,848	193,473	194,108	163,835	188,609
4	334	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	331	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	333	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Total Cash AAC	187,255	187,876	188,497	189,118	189,739	190,360	190,981	191,602	192,223	192,848	193,473	194,108	163,835	188,609
8																
9		Property														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water AAC	187,255	187,876	188,497	189,118	189,739	190,360	190,981	191,602	192,223	192,848	193,473	194,108	163,835	188,609
18																
19		SEWER														
20		Cash														
21	380	Treatment & Disposal Equipment	159,017	159,654	160,291	160,928	161,565	162,202	162,313	162,313	162,313	162,313	162,313	162,313	163,328	161,605
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	363	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		Total Cash AAC	159,017	159,654	160,291	160,928	161,565	162,202	162,313	162,313	162,313	162,313	162,313	162,313	163,328	161,605
26																
27		Property														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer AAC	159,017	159,654	160,291	160,928	161,565	162,202	162,313	162,313	162,313	162,313	162,313	162,313	163,328	161,605

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Jasmine Lakes
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Florida Public Service Commission

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 Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1	WATER														
2	Cash														
3	320 Water Treatment Equipment	156,349	157,104	157,859	158,614	159,369	160,124	160,878	161,633	162,388	163,143	163,898	164,653	196,032	163,234
4	334 Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	331 Main Extension Charge	0	0	0	0	0	0	0	0	0	0	6	6	6	1
6	333 Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Total Cash AAC	156,349	157,104	157,859	158,614	159,369	160,124	160,878	161,633	162,388	163,143	163,904	164,659	196,039	163,236
8															
9	Property														
10	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Total Water AAC	156,349	157,104	157,859	158,614	159,369	160,124	160,878	161,633	162,388	163,143	163,904	164,659	196,039	163,236
18															
19	SEWER														
20	Cash														
21	380 Treatment & Disposal Equipment	160,031	160,646	161,261	161,875	162,490	163,105	163,720	164,335	164,950	165,564	166,179	166,794	166,395	163,642
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	0	0	0	0	0	0	0	0	0	0	6	6	6	1
24	363 Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Total Cash AAC	160,031	160,646	161,261	161,875	162,490	163,105	163,720	164,335	164,950	165,564	166,186	166,800	166,401	163,643
26															
27	Property														
28	354 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361 Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370 Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375 Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389 Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer AAC	160,031	160,646	161,261	161,875	162,490	163,105	163,720	164,335	164,950	165,564	166,186	166,800	166,401	163,643

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Palm Terrace
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Florida Public Service Commission
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 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Description	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		WATER														
2		Cash														
3	320	Water Treatment Equipment	92,312	92,312	92,312	92,312	92,312	92,312	92,312	92,312	92,312	92,312	92,312	92,312	92,309	92,312
4	334	Meter Fees	376	376	376	376	376	376	376	376	376	376	376	376	376	376
5	331	Main Extension Charge	58	363	668	973	1,278	1,583	1,888	2,193	2,498	2,803	3,108	3,418	3,728	1,890
6	333	Service Installation Fees	48	48	48	48	48	48	48	48	48	48	48	48	48	48
7		Total Cash AAC	92,795	93,100	93,405	93,710	94,015	94,320	94,625	94,930	95,235	95,540	95,845	96,155	96,462	94,626
8																
9		Property														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water AAC	92,795	93,100	93,405	93,710	94,015	94,320	94,625	94,930	95,235	95,540	95,845	96,155	96,462	94,626
18																
19		SEWER														
20		Cash														
21	380	Treatment & Disposal Equipment	290,037	290,037	290,037	290,037	290,037	290,037	290,037	290,037	290,037	290,037	290,037	290,037	290,042	290,037
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	78	854	1,630	2,406	3,182	3,958	4,734	5,510	6,286	7,062	7,838	8,618	9,398	4,735
24	363	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		Total Cash AAC	290,115	290,891	291,667	292,443	293,219	293,995	294,771	295,547	296,323	297,099	297,875	298,655	299,440	294,772
26																
27		Property														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer AAC	290,115	290,891	291,667	292,443	293,219	293,995	294,771	295,547	296,323	297,099	297,875	298,655	299,440	294,772

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Palm Terrace
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

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 Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1	WATER														
2	Cash														
3	320 Water Treatment Equipment	92,312	92,312	92,312	92,312	92,312	92,312	92,312	92,312	92,312	92,312	92,312	92,312	92,312	92,312
4	334 Meter Fees	376	376	376	376	376	376	376	376	376	376	376	376	376	376
5	331 Main Extension Charge	58	323	587	851	1,115	1,380	1,644	1,908	2,173	2,437	2,706	2,975	3,244	1,646
6	333 Service Installation Fees	48	48	48	48	48	48	48	48	48	48	48	48	48	48
7	Total Cash AAC	92,795	93,059	93,324	93,588	93,852	94,116	94,381	94,645	94,909	95,173	95,442	95,712	95,981	94,383
8															
9	Property														
10	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Total Water AAC	92,795	93,059	93,324	93,588	93,852	94,116	94,381	94,645	94,909	95,173	95,442	95,712	95,981	94,383
18															
19	SEWER														
20	Cash														
21	380 Treatment & Disposal Equipment	290,037	290,037	290,037	290,037	290,037	290,037	290,037	290,037	290,037	290,037	290,037	290,037	290,037	290,037
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	78	79	80	81	82	83	84	85	86	86	91	96	102	85
24	363 Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Total Cash AAC	290,115	290,116	290,117	290,118	290,119	290,120	290,121	290,122	290,122	290,123	290,128	290,134	290,139	290,122
26															
27	Property														
28	354 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361 Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370 Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375 Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389 Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer AAC	290,115	290,116	290,117	290,118	290,119	290,120	290,121	290,122	290,122	290,123	290,128	290,134	290,139	290,122

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Zephyr Shores
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

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 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Description	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		WATER														
2		Cash														
3	320	Water Treatment Equipment	22,173	22,173	22,173	22,173	22,173	22,173	22,173	22,173	22,173	22,173	22,173	22,173	23,497	22,275
4	334	Meter Fees	2,849	2,849	2,849	2,849	2,849	2,849	2,849	2,849	2,849	2,849	2,849	2,849	3,019	2,862
5	331	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	333	Service Installation Fees	23	23	23	23	23	23	23	23	23	23	23	23	24	23
7		Total Cash AAC	25,045	25,045	25,045	25,045	25,045	25,045	25,045	25,045	25,045	25,045	25,045	25,045	26,540	25,160
8																
9		Property														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		Total Water AAC	25,045	25,045	25,045	25,045	25,045	25,045	25,045	25,045	25,045	25,045	25,045	25,045	26,540	25,160
17																
18																
19		SEWER														
20		Cash														
21	380	Treatment & Disposal Equipment	31,979	31,979	31,979	31,979	31,979	31,979	31,979	31,979	31,979	31,979	31,979	31,979	34,199	32,150
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	363	Service Installation Fees	8,213	8,213	8,213	8,213	8,213	8,213	8,213	8,213	8,213	8,213	8,213	8,213	8,783	8,256
25		Total Cash AAC	40,192	40,192	40,192	40,192	40,192	40,192	40,192	40,192	40,192	40,192	40,192	40,192	42,982	40,407
26																
27		Property														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer AAC	40,192	40,192	40,192	40,192	40,192	40,192	40,192	40,192	40,192	40,192	40,192	40,192	42,982	40,407

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Zephyr Shores
 Docket No. 080121-WS
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 Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1	WATER														
2	Cash														
3	320 Water Treatment Equipment	22,173	22,338	22,504	22,669	22,834	23,000	23,165	23,330	23,496	23,661	23,826	23,992	24,157	23,165
4	334 Meter Fees	2,849	2,871	2,893	2,915	2,938	2,960	2,982	3,004	3,026	3,048	3,070	3,092	3,114	2,982
5	331 Main Extension Charge	0	0	0	0	0	0	0	0	0	0	2	2	2	0
6	333 Service Installation Fees	23	23	24	25	25	26	26	27	28	28	29	30	30	26
7	Total Cash AAC	25,045	25,233	25,421	25,609	25,797	25,985	26,173	26,361	26,549	26,737	26,927	27,115	27,303	26,174
8															
9	Property														
10	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Total Water AAC	25,045	25,233	25,421	25,609	25,797	25,985	26,173	26,361	26,549	26,737	26,927	27,115	27,303	26,174
18															
19	SEWER														
20	Cash														
21	380 Treatment & Disposal Equipment	31,979	32,261	32,544	32,826	33,108	33,390	33,672	33,954	34,236	34,519	34,801	35,083	35,365	33,672
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	0	0	0	0	0	0	0	0	0	0	2	2	2	0
24	363 Service Installation Fees	8,213	8,232	8,251	8,270	8,288	8,307	8,326	8,345	8,364	8,383	8,402	8,421	8,440	8,326
25	Total Cash AAC	40,192	40,493	40,794	41,095	41,396	41,697	41,999	42,300	42,601	42,902	43,205	43,506	43,807	41,999
26															
27	Property														
28	354 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361 Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370 Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375 Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389 Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer AAC	40,192	40,493	40,794	41,095	41,396	41,697	41,999	42,300	42,601	42,902	43,205	43,506	43,807	41,999

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Interlachen Lake/Park Manor
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Florida Public Service Commission
 Schedule: A-14
 Page: 2 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Description	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		WATER														
2		Cash														
3	320	Water Treatment Equipment	33,827	33,966	34,106	34,245	34,384	34,523	34,668	34,819	34,970	35,121	35,271	35,422	35,575	34,684
4	334	Meter Fees	1,361	1,386	1,411	1,435	1,460	1,484	1,509	1,536	1,562	1,588	1,615	1,641	1,668	1,512
5	331	Main Extension Charge	471	485	498	513	527	542	558	574	591	608	624	642	660	561
6	333	Service Installation Fees	165	171	177	183	189	196	202	209	216	223	230	237	245	204
7		Total Cash AAC	35,824	36,008	36,192	36,376	36,560	36,744	36,937	37,138	37,339	37,540	37,741	37,943	38,147	36,961
8																
9		Property														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water AAC	35,824	36,008	36,192	36,376	36,560	36,744	36,937	37,138	37,339	37,540	37,741	37,943	38,147	36,961
18																
19		SEWER														
20		Cash														
21	380	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	363	Service Installation Fees	680	680	680	680	680	680	680	680	680	680	680	680	696	681
25		Total Cash AAC	680	680	680	680	680	680	680	680	680	680	680	680	696	681
26																
27		Property														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer AAC	680	680	680	680	680	680	680	680	680	680	680	680	696	681

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Interlachen Lake/Park Manor
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Florida Public Service Commission

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 Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1	WATER														
2	Cash														
3	320 Water Treatment Equipment	33,827	34,016	34,206	34,399	34,594	34,789	34,989	35,189	35,390	35,590	35,791	35,991	36,191	34,997
4	334 Meter Fees	1,361	1,395	1,428	1,462	1,496	1,531	1,566	1,601	1,636	1,671	1,706	1,741	1,776	1,567
5	331 Main Extension Charge	471	490	508	528	548	569	591	613	635	657	681	704	727	594
6	333 Service Installation Fees	165	173	181	190	199	207	217	226	235	245	254	263	272	218
7	Total Cash AAC	35,824	36,074	36,324	36,578	36,837	37,095	37,362	37,629	37,896	38,163	38,431	38,699	38,967	37,375
8															
9	Property														
10	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Total Water AAC	35,824	36,074	36,324	36,578	36,837	37,095	37,362	37,629	37,896	38,163	38,431	38,699	38,967	37,375
18															
19	SEWER														
20	Cash														
21	380 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	363 Service Installation Fees	680	680	680	680	680	680	680	680	680	680	680	680	680	680
25	Total Cash AAC	680	680	680	680	680	680	680	680	680	680	680	680	680	680
26															
27	Property														
28	354 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361 Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370 Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375 Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389 Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer AAC	680	680	680	680	680	680	680	680	680	680	680	680	680	680

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Beecher's Point
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Florida Public Service Commission
 Schedule: A-14
 Page: 2 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Description	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		WATER														
2		Cash														
3	320	Water Treatment Equipment	4	4	4	4	4	4	4	4	4	4	4	4	4	4
4	334	Meter Fees	3,044	3,073	3,103	3,133	3,162	3,192	3,221	3,251	3,281	3,310	3,340	3,370	3,400	3,221
5	331	Main Extension Charge	283	285	288	290	292	295	297	299	302	304	306	309	311	297
6	333	Service Installation Fees	16,968	17,038	17,088	17,138	17,188	17,239	17,289	17,339	17,389	17,439	17,489	17,539	17,593	17,289
7		Total Cash AAC	20,319	20,401	20,483	20,565	20,647	20,729	20,811	20,893	20,975	21,057	21,139	21,222	21,309	20,812
8																
9		Property														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water AAC	20,319	20,401	20,483	20,565	20,647	20,729	20,811	20,893	20,975	21,057	21,139	21,222	21,309	20,812
18																
19		SEWER														
20		Cash														
21	380	Treatment & Disposal Equipment	14,334	14,334	14,334	14,334	14,334	14,334	14,334	14,334	14,334	14,334	14,334	14,334	14,334	14,334
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	80	129	178	227	276	325	374	423	472	521	570	619	668	374
24	363	Service Installation Fees	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064
25		Total Cash AAC	16,478	16,527	16,576	16,625	16,674	16,723	16,772	16,821	16,870	16,919	16,968	17,017	17,066	16,772
26																
27		Property														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer AAC	16,478	16,527	16,576	16,625	16,674	16,723	16,772	16,821	16,870	16,919	16,968	17,017	17,066	16,772

Schedule of Accumulated Amortization of CIAC by Classification
Test Year Average Balance
Beecher's Point
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-14
Page: 3 of 3
Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1	WATER														
2	Cash														
3	320 Water Treatment Equipment	4	4	4	4	4	4	4	4	4	4	4	4	4	4
4	334 Meter Fees	3,044	3,075	3,106	3,137	3,168	3,199	3,230	3,261	3,293	3,324	3,355	3,386	3,417	3,230
5	331 Main Extension Charge	283	286	288	290	293	295	298	300	303	305	308	310	313	298
6	333 Service Installation Fees	16,988	17,041	17,093	17,146	17,199	17,251	17,304	17,356	17,409	17,462	17,514	17,567	17,619	17,304
7	Total Cash AAC	20,319	20,405	20,491	20,577	20,664	20,750	20,836	20,922	21,008	21,094	21,181	21,267	21,353	20,836
8															
9	Property														
10	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Total Water AAC	20,319	20,405	20,491	20,577	20,664	20,750	20,836	20,922	21,008	21,094	21,181	21,267	21,353	20,836
18															
19	SEWER														
20	Cash														
21	380 Treatment & Disposal Equipment	14,334	14,334	14,334	14,334	14,334	14,334	14,334	14,334	14,334	14,334	14,334	14,334	14,334	14,334
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	80	81	82	82	83	84	85	86	87	88	89	90	91	85
24	363 Service Installation Fees	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064
25	Total Cash AAC	16,478	16,479	16,480	16,481	16,482	16,483	16,484	16,485	16,485	16,486	16,487	16,488	16,489	16,484
26															
27	Property														
28	354 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361 Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370 Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375 Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389 Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer AAC	16,478	16,479	16,480	16,481	16,482	16,483	16,484	16,485	16,485	16,486	16,487	16,488	16,489	16,484

080121-WS

**ATTACHMENT 8/9 TO AUF'S RESPONSE TO
STAFF DEFICIENCY LETTER**

SOURCE: ANNUAL REPORT SCHEDULE F-2

UTILITY NAME: **AQUA UTILITES FLORIDA, INC.**

YEAR OF REPORT
December 31, 2007

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (e)
EQUITY CAPITAL			
211	Other Paid - In Capital	NA	1,004,939
214 - 215	Retained Earnings	F-16	(17,895,409)

SOURCE: MFR SCHEDULE A-19

Comparative Balance Sheet - Equity, Capital & Liabilities

Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-19
Page: 1 of 1
Preparer: S Szczygiel

Line No.	Description	(1)	(14)	(14)
			12/31/2007	12/31/2007
3	Additional Paid in Capital		979,027	
4	Retained Earnings			(17,942,759)

Reconciliation of MFR Sch. A-19 to Annual Report Sch. F-1:

	NA	NA
Allocations		
12/31/07 Balance Sch A-19	979,027	(17,942,759)
Subtract Allocations	-	-
MFR Schedule A-19 excluding Allocations	979,027	(17,942,759)
Annual Report Schedule F-1	1,004,939	(17,895,409)
Difference	(25,912)	(47,350)

**Total
(73,262)**

The MFR balance sheet is per books with no adjustments.
The Annual Report Balance sheet for 2007 includes adjustments that were actually booked in the first quarter of 2008 that applied to prior periods. All of these adjustments were included in the appropriate MFR detail pages for Utility Plant, Accumulated Depreciation and etc.
The total difference in APIC and Retained Earnings is the contra to the Accumulated Depreciation (Sch 3) and Accumulated Amortization of CIAC (Sch 6) adjustments, with a minor difference due to rounding.

SOURCE: ANNUAL REPORT SCHEDULE F-2

UTILITY NAME: **AQUA UTILITES FLORIDA, INC.**

YEAR OF REPORT
December 31, 2007

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (e)
---------------------	---------------------	--------------------------	------------------------

CURRENT AND ACCRUED LIABILITIES

235	Customer Deposits	NA	487,122
241	Miscellaneous Current & Accrued Liabilities	F-20	371,368

DEFERRED CREDITS / OPERATING RESERVES

NA	Total Deferred Credits & Total Operating Reserves	NA	185,549
----	---	----	---------

Combination of Total Def, Credits & Operating Reserve

SOURCE: MFR SCHEDULE A-19

Comparative Balance Sheet - Equity, Capital & Liabilities

Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-19
Page: 1 of 1
Preparer: S Szczygiel

Line No.	Description	(1)	(14)	(14)	(14)
		12/31/2007	12/31/2007	12/31/2007	12/31/2007
16	Customer Deposits	287,122			
17	Misc. Current & Accrued Liabilities		739,819		
21	Other Deferred Credits & Oper. Reserves				17,099

Reconciliation of MFR Sch. A-19 to Annual Report Sch. F-1:

Allocations	NA	NA	NA
12/31/07 Balance Sch A-19	287,122	739,819	17,099
Subtract Allocations	-	-	-
MFR Schedule A-19 excluding Allocations	287,122	739,819	17,099
Annual Report Schedule F-1	487,122	371,368	185,549
Difference	1	(200,000)	368,451
			(168,450)

The MFR balance sheet is per books with no adjustments and used the internal financial statement format. The Annual Report balance sheet is strictly by account number, however, the internal balance sheet groups account numbers by categories that are not necessarily the same grouping as the Annual Report. As evidenced above, these three items net to zero except \$1 rounding.

SOURCE: ANNUAL REPORT SCHEDULE F-1

UTILITY NAME: **AQUA UTILITES FLORIDA, INC.**

YEAR OF REPORT
December 31, 2007

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (e)
CURRENT AND ACCRUED ASSETS			
108-110	Less: Accumulated Depreciation and Amortization	F-8	32,843,221

SOURCE: MFR SCHEDULE A-18

Comparative Balance Sheet - Assets

Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-18
Page: 1 of 1
Preparer: S Szczygiel

Line No.	Description	(1)	(14) 12/31/2007
7	Less: Accumulated Depreciation		32,868,357

Reconciliation of MFR Sch. A-18 to Annual Report Sch. F-1:

Allocations	NA	NA
12/31/07 Balance Sch A-18	32,868,357	NA
Subtract Allocations	-	NA
MFR Schedule A18 excluding Allocations	32,868,357	NA
Annual Report Schedule F-1	32,843,221	NA
Difference	25,136	

The MFR balance sheet is per books with no adjustments.
The Annual Report Balance sheet for 2007 includes adjustments that were actually booked in the first quarter of 2008 that applied to prior periods. All of these adjustments were included in the appropriate MFR detail pages for Utility Plant, Accumulated Depreciation and Accumulated Amortization of CIAC. The difference above reflects the 2008 adjustment to accumulated depreciation.

SOURCE: ANNUAL REPORT SCHEDULE F-1

UTILITY NAME: **AQUA UTILITES FLORIDA, INC.**

YEAR OF REPORT
December 31, 2007

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (e)
OTHER PROPERTY AND INVESTMENTS			
121	Nonutility Property	F-9	2,000,000

SOURCE: MFR SCHEDULE A-18

Comparative Balance Sheet - Assets

Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-18
Page: 1 of 1
Preparer: S Szczygiel

Line No.	Description	(1)	(14) 12/31/2007
11	Other Physical Property		2,090,925

Reconciliation of MFR Sch. A-18 to Annual Report Sch. F-1:

Allocations	NA	NA
12/31/07 Balance Sch A-18	2,090,925	NA
Subtract Allocations	-	NA
MFR Schedule A-18 excluding Allocations	2,090,925	NA
Annual Report Schedule F-1	2,000,000	NA
Difference - Utility Plant reclass	90,925	

The MFR balance sheet is per books with no adjustments. The Annual Report Balance sheet for 2007 includes adjustments that were actually booked in the first quarter of 2008 that applied to prior periods. All of these adjustments were included in the appropriate MFR detail pages for Utility Plant, Accumulated Depreciation and Accumulated Amorti of CIAC. The \$90,925 difference above reflects a reclassification from account 121 to account 101 in the

SOURCE: ANNUAL REPORT SCHEDULE F-2

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2007

COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (e)
CONTRIBUTIONS IN AID OF CONSTRUCTION			
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	(12,399,765)

SOURCE: MFR SCHEDULE A-19

Comparative Balance Sheet - Equity, Capital & Liabilities

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-19

Page: 1 of 1

Preparer: S Szczygiel

Line No.	Description	(1)	(14) 12/31/2007
24	Less: Accum Amort of CIAC		(12,351,642)

Reconciliation of MFR Sch. A-19 to Annual Report Sch. F-1:

Allocations	NA	NA
12/31/07 Balance Sch A-19	(12,351,642)	NA
Subtract Allocations	-	-
MFR Schedule A-19 excluding Allocations	(12,351,642)	NA
Annual Report Schedule F-1	(12,399,765)	NA
Difference to adjust Amort. of CIAC	(48,123)	

The MFR balance sheet is per books with no adjustments. The Annual Report Balance sheet for 2007 includes adjustments that were actually booked in the first quarter of 2008 that applied to prior periods. All of these adjustments were included in the appropriate MFR detail pages for Utility Plant, Accumulated Depreciation and Accumulated Amort of CIAC. The difference above reflects the 2008 adjustment to amortization of CIAC.

SOURCE: ANNUAL REPORT SCHEDULE F-1

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2007

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (e)
CURRENT AND ACCRUED ASSETS			
151-153	Material and Supplies	NA	74,843

SOURCE: MFR SCHEDULE A-18

Comparative Balance Sheet - Assets

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-18

Page: 1 of 1

Preparer: S Szczygiel

Line No.	Description	(1)	(14) 12/31/2007
19	Materials & Supplies		-

Reconciliation of MFR Sch. A-18 to Annual Report Sch. F-1:

Allocations	NA	NA
12/31/07 Balance Sch A-18		
Subtract Allocations	-	-
MFR Schedule A-18 excluding Allocations		
Annual Report Schedule F-1	74,843	
Difference - Reclassed to CWIP	(74,843)	

The MFR balance sheet is per books with no adjustments and used the internal financial statement format. The internal balance sheet included account 151 - Plant Materials with "Utility Plant". Therefore, this difference is included on the MFR Schedule A-18 but on line 1 rather than line 19.

SOURCE: ANNUAL REPORT SCHEDULE F-2

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.YEAR OF REPORT
December 31, 2007COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES
Prior year 12/31/06

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	Prior YEAR (e)
	Cash		
131	Cash		208,117
NA	Total Deferred Debits	NA	3,989,267

SOURCE: MFR SCHEDULE A-19

Comparative Balance Sheet - Equity, Capital & Liabilities

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-18
Page: 1 of 1
Preparer: S Szczygiel

Line No.	Description	(1) Prior Year 12/31/2006	(14) Prior Year 12/31/2006
13	Cash	330,281	
31	TOTAL DEFERRED DEBITS		3,867,102

Reconciliation of MFR Sch. A-19 to Annual Report Sch. F-1:

	NA	NA
Allocations		
12/31/06 Balance Sch A-19	330,281	3,867,102
Subtract Allocations	-	-
MFR Schedule A-19 excluding Allocations	330,281	3,867,102
Annual Report Schedule F-1	208,117	3,989,267
Difference - Reclassed to Deferred Debits	122,164	(122,164)

The cash section on the 2006 internal financial statements included a line item for Account 184 "Clearing - Avatar", which is our former billing system. The MFR balance sheet used the internal financial statement format and, therefore, included that line item.

The Annual Report balance sheet reflects that line item as Acct. 184 - Clearing Accounts in the Deferred Debits section.

080121-WS

**ATTACHMENT 10 TO AUF'S RESPONSE TO
STAFF DEFICIENCY LETTER**

Deficiencies #10
Provisions for Income Taxes - Oakwood Water

A reconciliation between the Oakwood Water Annual Report (W-3) and the Oakwood MFR shows no difference.

Oakwood Annual Report	Reference		Oakwood MFR	Reference	
2,465	W-3 Acct 408.10	See Attached	2,465	MFR Sch.B-15 Line 1	See Attached
(484)	W-3 Acct 408.11	See Attached	(484)	MFR Sch.B-15 Line 1	See Attached
362	W-3 Acct 408.12	See Attached	362	MFR Sch.B-15 Line 1	See Attached

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2007

SYSTEM NAME / COUNTY : OAKWOOD / BREVARD

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 54,796
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		\$ 54,796
401	Operating Expenses	W-10(a)	\$ 124,974
403	Depreciation Expense	W-6(a)	1,260
	Less: Amortization of CIAC	W-8(a)	195
	Net Depreciation Expense		\$ 1,065
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		2,465 ✓
408.11	Property Taxes		362 ✓
408.12	Payroll Taxes		(484) ✓
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 2,343
409.1	Income Taxes		(25,687)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 102,695
	Utility Operating Income		\$ (47,899)
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ (47,899)

Taxes Other Than Income

Florida Public Service Commission

Oakwood
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: B-15
 Page: 1 of 1
 Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs) 4.50%	(3) Payroll Taxes 8.23%	(4) RE & Personal Property Tax on U&U 1.53%	(5) Other	(6) Total
Water						
1	Test Year Per Books	2,465 ✓	(484) ✓	362 ✓		2,343 ✓
2						
3	Adjustments to Test Year (Explain)					
4	RAF on Adj'd Rev - RAF Per Books	(23)				(23)
5	Payroll & Property Tax Adjustments		1,849	0		1,849
6	Non-U&U Adjustment @ 0.00%			0		0
7	Total Test Year Adjustments	(23)	1,849	0	0	1,826
8	Adjusted Test Year	2,442	1,365	362	0	4,169
9						
10	Pro Forma Adjustments (Explain)					
11	Payroll Tax Adjustments		104			104
12	2007 Plant in Service Additions			570		570
13	Pro Forma Plant in Service Additions			59		59
14	Non-U&U Adjustment @ 0.00%			0		0
15	Total Pro Forma Adjustments	0	104	629	0	733
16	Adjusted Pro Forma	2,442	1,469	991	0	4,902
17						
18	RAFTs Assoc. with Revenue Increase	4,504				4,504
19						
20	Total Pro Forma	6,946	1,469	991	0	9,406
Sewer						
21	Test Year Per Books	NA	NA	NA		NA
22						
23	Adjustments to Test Year (Explain)					
24	RAF on Adj'd Rev - RAF Per Books	NA				NA
25	Payroll & Property Tax Adjustments		NA	NA		NA
26	Non-U&U Adjustment @ NA			NA		NA
27	Total Test Year Adjustments	NA	NA	NA	NA	NA
28	Adjusted Test Year	NA	NA	NA	NA	NA
29						
30	Pro Forma Adjustments (Explain)					
31	Payroll Tax Adjustments		NA			NA
32	2007 Plant in Service Additions			NA		NA
33	Pro Forma Plant in Service Additions			NA		NA
34	Non-U&U Adjustment @ NA			NA		NA
35	Total Pro Forma Adjustments	NA	NA	NA	NA	NA
36	Adjusted Pro Forma	NA	NA	NA	NA	NA
37						
38	RAFTs Assoc. with Revenue Increase	NA				NA
39						
40	Total Pro Forma	NA	NA	NA	NA	NA

Recap Schedules: B-1, B-2
 Payroll taxes: FICA=7.65, Fed & State Unemployment=0.41%

Deficiencies #10
Provisions for Income Taxes - Fern Terrace Water

A reconciliation between the Fern Terrace Water Annual Report (W-3) and the Fern Terrace MFR shows no difference.

Fern Terrace Annual Report	Reference		Fern Terrace MFR	Reference	
2,194	W-3 Acct 408.10	See Attached	2,194	MFR Sch.B-1	See Attached
(262)	W-3 Acct 408.11	See Attached	(262)	MFR Sch.B-1	See Attached
1,195	W-3 Acct 408.12	See Attached	1,195	MFR Sch.B-1	See Attached

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2007

SYSTEM NAME / COUNTY : FERN TERRACE / LAKE

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 48,745
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		\$ 48,745
401	Operating Expenses	W-10(a)	\$ 30,021
403	Depreciation Expense	W-6(a)	4,249
	Less: Amortization of CIAC	W-8(a)	12
	Net Depreciation Expense		\$ 4,237
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		2,194 ✓
408.11	Property Taxes		1,195 ✓
408.12	Payroll Taxes		(262) ✓
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 3,127
409.1	Income Taxes		4,027
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 41,412
	Utility Operating Income		\$ 7,333
469	Add Back:		
	Guaranteed Revenue (and AFPI)	W-9	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 7,333

Taxes Other Than Income

Florida Public Service Commission

Fern Terrace
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: B-15
 Page: 1 of 1
 Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs) 4.50%	(3) Payroll Taxes 8.23%	(4) RE & Personal Property Tax on U&U 1.46%	(5) Other	(6) Total
Water						
1	Test Year Per Books	2,194 ✓	(262) ✓	1,195 ✓		3,127
2						
3	Adjustments to Test Year (Explain)					
4	RAF on Adj'd Rev - RAF Per Books	(17)				(17)
5	Payroll & Property Tax Adjustments		1,321	0		1,321
6	Non-U&U Adjustment @ 0.00%			0		0
7	Total Test Year Adjustments	(17)	1,321	0	0	1,304
8	Adjusted Test Year	2,177	1,059	1,195	0	4,431
9						
10	Pro Forma Adjustments (Explain)					
11	Payroll Tax Adjustments		73			73
12	2007 Plant in Service Additions			(5)		(5)
13	Pro Forma Plant in Service Additions			450		450
14	Non-U&U Adjustment @ 0.00%			0		0
15	Total Pro Forma Adjustments	0	73	445	0	519
16	Adjusted Pro Forma	2,177	1,132	1,641	0	4,950
17						
18	RAFTs Assoc. with Revenue Increase	851				851
19						
20	Total Pro Forma	3,027	1,132	1,641	0	5,800
Sewer						
21	Test Year Per Books	NA	NA	NA		NA
22						
23	Adjustments to Test Year (Explain)					
24	RAF on Adj'd Rev - RAF Per Books	NA				NA
25	Payroll & Property Tax Adjustments		NA	NA		NA
26	Non-U&U Adjustment @ NA			NA		NA
27	Total Test Year Adjustments	NA	NA	NA	NA	NA
28	Adjusted Test Year	NA	NA	NA	NA	NA
29						
30	Pro Forma Adjustments (Explain)					
31	Payroll Tax Adjustments		NA			NA
32	2007 Plant in Service Additions			NA		NA
33	Pro Forma Plant in Service Additions			NA		NA
34	Non-U&U Adjustment @ NA			NA		NA
35	Total Pro Forma Adjustments	NA	NA	NA	NA	NA
36	Adjusted Pro Forma	NA	NA	NA	NA	NA
37						
38	RAFTs Assoc. with Revenue Increase	NA				NA
39						
40	Total Pro Forma	NA	NA	NA	NA	NA

Recap Schedules: B-1, B-2
 Payroll taxes: FICA=7.65, Fed & State Unemployment=0.41%

Deficiencies #10
Provisions for Income Taxes - Water

	<u>48 Estates</u> <u>Per MFR</u>		<u>48 Estates</u> <u>Per Books</u>	<u>Difference</u>	<u>Comment</u>
Operating Income Per Interest	(6,616.32)	(MFR C-2 Line 1)	(6,616.32)		
Other Non-Operating			(16.08)		
Taxable Net Income	(6,616.32)		(6,632.40)		(16.08) The MFR didn't include interest or non-operating activity when calculating taxes.
State Tax @ 5.5%	(363.90)	(MFR C-2 Line 14)	-		The MFR calculated state tax but none were booked due to parent company operating at a loss.
Federal Taxable Income	(6,252.42)		(6,632.40)		
Federal Tax @ 35%	(2,188.35)	(MFR C-2 Line 19)	(2,321.34)		(132.99) The federal taxable income changes due to the payment of state taxes.
Summary					
State Taxes	(363.90)		-		
Federal Taxes	(2,188.35)		(2,321.34)		
Total	(2,552.25)		(2,321.34)	230.91	

Deficiencies #10
Provisions for Income Taxes - Water

	<u>Chuluota</u> <u>Per MFR</u>		<u>Chuluota</u> <u>Per Books</u>	<u>Difference</u>	<u>Comment</u>
Operating Income Per Interest	171,910.06	(MFR C-2 Line 1)	171,910.06		
Other Non-Operating			20,818.42		
Taxable Net Income	171,910.06		192,728.48	20,818.42	The MFR didn't include interest or non-operating activity when calculating taxes.
State Tax @ 5.5%	9,455.05	(MFR C-2 Line 14)	-	(9,455.05)	The MFR calculated state tax but none were booked due to parent company operating at a loss.
Federal Taxable Income	162,455.01		192,728.48		
Federal Tax @ 35%	56,859.25	(MFR C-2 Line 19)	67,454.97	10,595.72	The federal taxable income changes due to the payment of state taxes.
Summary					
State Taxes	9,455.05		-		
Federal Taxes	56,859.25		67,454.97		
Total	66,314.31		67,454.97	1,140.66	

Deficiencies #10
Provisions for Income Taxes - Water

	<u>Friendly Center</u> <u>Per MFR</u>	<u>Friendly Center</u> <u>Per Books</u>	<u>Difference</u>	<u>Comment</u>
Operating Income Per Interest	(11,223.98) (MFR C-2 Line 1)	(11,223.98)		
Other Non-Operating		(28.38)		
Taxable Net Income	(11,223.98)	(11,253.34)		The MFR didn't include interest or non-operating activity when calculating taxes.
State Tax @ 5.5%	(617.32) (MFR C-2 Line 14)	-	617.32	The MFR calculated state tax but none were booked due to parent company operating at a loss.
Federal Taxable Income	(10,606.64)	(11,253.34)		
Federal Tax @ 35%	(3,712.32) (MFR C-2 Line 19)	(3,938.67)	(226.34)	The federal taxable income changes due to the payment of state taxes.
Summary				
State Taxes	(617.32)	-		
Federal Taxes	(3,712.32)	(3,938.67)		
Total	(4,329.64)	(3,938.67)	390.97	

Deficiencies #10
Provisions for Income Taxes - Water

	<u>Grand Terrace</u> <u>Per MFR</u>	<u>Grand Terrace</u> <u>Per Books</u>	<u>Difference</u>	<u>Comment</u>
Operating Income Per Interest	(11,185.19) (MFR C-2 Line 1)	(11,185.19)		
Other Non-Operating		(103.70)		
<u>Taxable Net Income</u>	<u>(11,185.19)</u>	<u>(11,288.89)</u>	(103.70)	The MFR didn't include interest or non-operating activity when calculating taxes.
State Tax @ 5.5%	(615.19) (MFR C-2 Line 14)	-	615.19	The MFR calculated state tax but none were booked due to parent company operating at a loss.
<u>Federal Taxable Income</u>	<u>(10,570.00)</u>	<u>(11,288.89)</u>		
Federal Tax @ 35%	(3,699.50) (MFR C-2 Line 19)	(3,951.11)	(251.61)	The federal taxable income changes due to the payment of state taxes.
Summary				
State Taxes	(615.19)	-		
Federal Taxes	(3,699.50)	(3,951.11)		
<u>Total</u>	<u>(4,314.69)</u>	<u>(3,951.11)</u>	363.58	

Deficiencies #10
 Provisions for Income Taxes - Water

	Haines Creek Per MFR	Haines Creek Per Books	Difference	Comment
Operating Income Per Interest	(15,235.70) (MFR C-2 Line 1)	(15,235.70)		
Other Non-Operating		547.09		
Taxable Net Income	(15,235.70)	(14,688.61)	547.09	The MFR didn't include interest or non-operating activity when calculating taxes.
State Tax @ 5.5%	(837.86) (MFR C-2 Line 14)	-	837.86	The MFR calculated state tax but none were booked due to parent company operating at a loss.
Federal Taxable Income	(14,397.74)	(14,688.61)		
Federal Tax @ 35%	(5,039.21) (MFR C-2 Line 19)	(5,141.01)	(101.81)	The federal taxable income changes due to the payment of state taxes.
Summary				
State Taxes	(837.86)	-		
Federal Taxes	(5,039.21)	(5,141.01)		
Total	(5,877.17)	(5,141.01)	736.16	

Deficiencies #10
 Provisions for Income Taxes - Water

	Holiday Haven Per MFR	Holiday Haven Per Books	Difference	Comment
Operating Income Per Interest	(35,868.92) (MFR C-2 Line 1)	(35,868.92)		
Other Non-Operating		(152.08)		
Taxable Net Income	(35,868.92)	(36,021.00)	(152.08)	The MFR didn't include interest or non-operating activity when calculating taxes.
State Tax @ 5.5%	(1,972.79) (MFR C-2 Line 14)	-	1,972.79	The MFR calculated state tax but none were booked due to parent company operating at a loss.
Federal Taxable Income	(33,896.13)	(36,021.00)		
Federal Tax @ 35%	(11,883.65) (MFR C-2 Line 19)	(12,607.35)	(743.70)	The federal taxable income changes due to the payment of state taxes.
Summary				
State Taxes	(1,972.79)	-		
Federal Taxes	(11,883.65)	(12,607.35)		
Total	(13,856.44)	(12,607.35)	1,229.09	

Deficiencies #10

Provisions for Income Taxes - Water

	Imperial Mobile Per MFR	Imperial Mobile Per Books	Difference	Comment
Operating Income Per Interest	(8,499.71) (MFR C-2 Line 1)	(8,499.71)		
Other Non-Operating		(157.98)		
Taxable Net Income	(8,499.71)	(8,657.69)	(157.98)	The MFR didn't include interest or non-operating activity when calculating taxes.
State Tax @ 5.5%	(467.48) (MFR C-2 Line 14)	-	467.48	The MFR calculated state tax but none were booked due to parent company operating at a loss.
Federal Taxable Income	(8,032.23)	(8,657.69)		
Federal Tax @ 35%	(2,811.28) (MFR C-2 Line 19)	(3,030.19)	(218.91)	The federal taxable income changes due to the payment of state taxes.
Summary				
State Taxes	(467.48)	-		
Federal Taxes	(2,811.28)	(3,030.19)		
Total	(3,278.76)	(3,030.19)	248.57	

Deficiencies #10
Provisions for Income Taxes - Water

	<u>Jasmine Lakes</u> <u>Per MFR</u>		<u>Jasmine Lakes</u> <u>Per Books</u>	<u>Difference</u>	<u>Comment</u>
Operating Income Per Interest	82,279.86 (MFR C-2 Line 1)		82,279.86		
Other Non-Operating / Adjustments			(3,278.48)		
Taxable Net Income	82,279.86		44,838.06	(37,841.80)	The MFR didn't include interest or non-operating activity when calculating taxes.
State Tax @ 5.5%	4,525.39 (MFR C-2 Line 14)		-	(4,525.39)	The MFR calculated state tax but none were booked due to parent company operating at a loss.
Federal Taxable Income	77,754.47		44,838.06		
Federal Tax @ 35%	27,214.06 (MFR C-2 Line 19)		15,623.32	(11,590.74)	The federal taxable income changes due to the payment of state taxes.
Summary					
State Taxes	4,525.39		-		
Federal Taxes	27,214.06		15,623.32		
Total	31,739.46		15,623.32	(16,118.13)	

Deficiencies #10

Provisions for Income Taxes - Water

	<u>Jungle Den</u> <u>Per MFR</u>	<u>Jungle Den</u> <u>Per Books</u>	<u>Difference</u>	<u>Comment</u>
Operating Income Per Interest	(26,604.11) (MFR C-2 Line 1)	(26,604.11)		
Other Non-Operating		(74.32)		
<u>Taxable Net Income</u>	<u>(26,604.11)</u>	<u>(26,678.43)</u>		(74.32) The MFR didn't include interest or non-operating activity when calculating taxes.
State Tax @ 5.5%	(1,463.23) (MFR C-2 Line 14)	-	1,463.23	The MFR calculated state tax but none were booked due to parent company operating at a loss.
<u>Federal Taxable Income</u>	<u>(25,140.88)</u>	<u>(26,678.43)</u>		
Federal Tax @ 35%	(8,799.31) (MFR C-2 Line 19)	(9,337.45)	(538.14)	The federal taxable income changes due to the payment of state taxes.
<u>Summary</u>				
State Taxes	(1,463.23)	-		
Federal Taxes	(8,799.31)	(9,337.45)		
<u>Total</u>	<u>(10,262.54)</u>	<u>(9,337.45)</u>	925.09	

Deficiencies #10
Provisions for Income Taxes - Water

	<u>Kings Cove</u> <u>Per MFR</u>	<u>Kings Cove</u> <u>Per Books</u>	<u>Difference</u>	<u>Comment</u>
Operating Income Per Interest	(6,544.72) (MFR C-2 Line 1)	(6,544.72)		
Other Non-Operating		(652.50)		
<u>Taxable Net Income</u>	<u>(6,544.72)</u>	<u>(7,197.22)</u>		(652.50) The MFR didn't include interest or non-operating activity when calculating taxes.
State Tax @ 5.5%	(359.96) (MFR C-2 Line 14)	-		The MFR calculated state tax but none were booked due to parent company operating at a loss.
<u>Federal Taxable Income</u>	<u>(6,184.76)</u>	<u>(7,197.22)</u>		
Federal Tax @ 35%	(2,164.67) (MFR C-2 Line 10)	(2,519.03)		The federal taxable income changes due to the payment of state taxes.
Summary				
State Taxes	(359.96)	-		
Federal Taxes	(2,164.67)	(2,519.03)		
<u>Total</u>	<u>(2,524.63)</u>	<u>(2,519.03)</u>	5.60	

Deficiencies #10
 Provisions for Income Taxes - Water

	<u>Morningview Per MFR</u>	<u>Morningview Per Books</u>	<u>Difference</u>	<u>Comment</u>
Operating Income Per Interest	(9,395.02) (MFR C-2 Line 1)	(9,395.02) (80.32)		
Other Non-Operating Taxable Net Income	(9,395.02)	(9,475.34)	(80.32)	The MFR didn't include interest or non-operating activity when calculating taxes.
State Tax @ 5.5%	(516.73) (MFR C-2 Line 14)	-	516.73	The MFR calculated state tax but none were booked due to parent company operating at a loss.
Federal Taxable Income	(8,878.29)	(9,475.34)		
Federal Tax @ 35%	(3,107.40) (MFR C-2 Line 19)	(3,316.37)	(208.97)	The federal taxable income changes due to the payment of state taxes.
Summary				
State Taxes	(516.73)	-		
Federal Taxes	(3,107.40)	(3,316.37)		
Total	(3,624.13)	(3,316.37)	307.76	

Deficiencies #10
 Provisions for Income Taxes - Water

	<u>Palm Port</u> <u>Per MFR</u>	<u>Palm Port</u> <u>Per Books</u>	<u>Difference</u>	<u>Comment</u>
Operating Income Per Interest	(111.90) (MFR C-2 Line 1)	(111.90)		
Other Non-Operating		1,265.29		
Taxable Net Income	(111.90)	1,262.42	2,527.71	The MFR didn't include interest or non-operating activity when calculating taxes.
State Tax @ 5.5%	(6.15) (MFR C-2 Line 14)	-	6.15	The MFR calculated state tax but none were booked due to parent company operating at a loss.
Federal Taxable Income	(105.75)	2,415.81		
Federal Tax @ 35%	(37.01) (MFR C-2 Line 19)	845.53	882.54	The federal taxable income changes due to the payment of state taxes.
Summary				
State Taxes	(6.15)	-		
Federal Taxes	(37.01)	845.53		
Total	(43.17)	845.53	888.70	

Deficiencies #10
 Provisions for Income Taxes - Water

	<u>Palms MHP</u> <u>Per MFR</u>		<u>Palms MHP</u> <u>Per Books</u>	<u>Difference</u>	<u>Comment</u>
Operating Income Per Interest	(17,284.50)	(MFR C-2 Line 1)	(17,284.50)		
Other Non-Operating			(17.87)		
Taxable Net Income	(17,284.50)		(17,302.37)		(17.87) The MFR didn't include interest or non-operating activity when calculating taxes.
State Tax @ 5.5%	(950.65)	(MFR C-2 Line 14)	-	950.65	The MFR calculated state tax but none were booked due to parent company operating at a loss.
Federal Taxable Income	(16,333.85)		(17,302.37)		
Federal Tax @ 35%	(5,718.85)	(MFR C-2 Line 19)	(6,055.83)	(338.98)	The federal taxable income changes due to the payment of state taxes.
Summary					
State Taxes	(950.65)		-		
Federal Taxes	(5,718.85)		(6,055.83)		
Total	(6,667.50)		(6,055.83)	611.67	

Deficiencies #10

Provisions for Income Taxes - Water

	<u>Piccola</u> <u>Per MFR</u>		<u>Piccola</u> <u>Per Books</u>	<u>Difference</u>	<u>Comment</u>
Operating Income Per Interest	15,643.12	(MFR C-2 Line 1)	15,643.12		
Other Non-Operating			(123.39)		
<u>Taxable Net Income</u>	<u>15,643.12</u>		<u>15,519.73</u>		11.61 The MFR didn't include interest or non-operating activity when calculating taxes.
State Tax @ 5.5%	860.37	(MFR C-2 Line 14)	-		The MFR calculated state tax but none were booked due to parent company operating at a loss.
<u>Federal Taxable Income</u>	<u>14,782.75</u>		<u>15,519.73</u>		
Federal Tax @ 35%	5,173.96	(MFR C-2 Line 19)	5,479.16	305.19	The federal taxable income changes due to the payment of state taxes.
Summary					
State Taxes	860.37		-		
Federal Taxes	5,173.96		5,479.16		
<u>Total</u>	<u>6,034.33</u>		<u>5,479.16</u>	(555.18)	

Deficiencies #10
Provisions for Income Taxes - Water

	<u>Piney Woods</u> <u>Per MFR</u>		<u>Piney Woods</u> <u>Per Books</u>	<u>Difference</u>	<u>Comment</u>
Operating Income Per Interest	12,595.76	(MFR C-2 Line 1)	12,595.76		
Other Non-Operating			(154.78)		
Taxable Net Income	12,595.76		12,441.00		(154.78) The MFR didn't include interest or non-operating activity when calculating taxes.
State Tax @ 5.5%	692.77	(MFR C-2 Line 14)	-		The MFR calculated state tax but none were booked due to parent company operating at a loss. (692.77)
Federal Taxable Income	11,902.99		12,441.00		
Federal Tax @ 35%	4,166.05	(MFR C-2 Line 19)	4,354.35	188.30	The federal taxable income changes due to the payment of state taxes.
Summary					
State Taxes	692.77		-		
Federal Taxes	4,166.05		4,354.35		
Total	4,858.81		4,354.35	(504.46)	

Deficiencies #10

Provisions for Income Taxes - Water

	Pomona Park Per MFR	Pomona Park Per Books	Difference	Comment
Operating Income Per Interest	(70,449.61) (MFR C-2 Line 1)	(70,449.61) (42.69)		
Other Non-Operating				
<u>Taxable Net Income</u>	<u>(70,449.61)</u>	<u>(70,492.30)</u>		(42.69) The MFR didn't include interest or non-operating activity when calculating taxes.
State Tax @ 5.5%	(3,874.73) (MFR C-2 Line 14)		3,874.73	The MFR calculated state tax but none were booked due to parent company operating at a loss.
<u>Federal Taxable Income</u>	<u>(66,574.88)</u>	<u>(70,492.30)</u>		
Federal Tax @ 35%	(23,301.21) (MFR C-2 Line 19)	(24,672.31)	(1,371.10)	The federal taxable income changes due to the payment of state taxes.
<u>Summary</u>				
State Taxes	(3,874.73)			
Federal Taxes	(23,301.21)	(24,672.31)		
<u>Total</u>	<u>(27,175.94)</u>	<u>(24,672.31)</u>	2,503.63	

Deficiencies #10
Provisions for Income Taxes - Water

	<u>Qual Ridge</u> <u>Per MFR</u>		<u>Qual Ridge</u> <u>Per Books</u>	<u>Difference</u>	<u>Comment</u>
Operating Income Per Interest	8,403.15	(MFR C-2 Line 1)	8,403.15		
Other Non-Operating			(109.91)		
<u>Taxable Net Income</u>	<u>8,403.15</u>		<u>8,293.24</u>		(109.91) The MFR didn't include interest or non-operating activity when calculating taxes.
State Tax @ 5.5%	462.17	(MFR C-2 Line 14)	-		The MFR calculated state tax but none were booked due to parent company operating at a loss.
<u>Federal Taxable Income</u>	<u>7,940.98</u>		<u>8,293.24</u>		
Federal Tax @ 35%	2,778.34	(MFR C-2 Line 19)	2,902.63	123.29	The federal taxable income changes due to the payment of state taxes.
<u>Summary</u>					
State Taxes	462.17		-		
Federal Taxes	2,779.34		2,902.63		
<u>Total</u>	<u>3,241.62</u>		<u>2,602.63</u>	(338.88)	

Deficiencies #10
Provisions for Income Taxes - Water

	<u>River Grove</u> <u>Per MFR</u>	<u>River Grove</u> <u>Per Books</u>	<u>Difference</u>	<u>Comment</u>
Operating Income Per Interest	(23,710.16) (MFR C-2 Line 1)	(23,710.16)		
Other Non-Operating		(82.44)		
<u>Taxable Net Income</u>	<u>(23,710.16)</u>	<u>(23,577.60)</u>	132.56	The MFR didn't include interest or non-operating activity when calculating taxes.
State Tax @ 5.5%	(1,304.06) (MFR C-2 Line 14)	-	1,304.06	The MFR calculated state tax but none were booked due to parent company operating at a loss.
<u>Federal Taxable Income</u>	<u>(22,406.10)</u>	<u>(23,577.60)</u>		
Federal Tax @ 35%	(7,842.14) (MFR C-2 Line 19)	(8,252.16)	(410.02)	The federal taxable income changes due to the payment of state taxes.
SUMMARY				
State Taxes	(1,304.06)	-		
Federal Taxes	(7,842.14)	(8,252.16)		
<u>Total</u>	<u>(9,146.19)</u>	<u>(8,252.16)</u>	894.03	

Deficiencies #10
 Provisions for Income Taxes - Water

	<u>Silver Lake W. Shores</u> Per MFR		<u>Silver Lake W. Shores</u> Per Books	Difference	Comment
Operating Income Per Interest	166,431.78 (MFR C-2 Line 1)		166,431.78		
Other Non-Operating /Adjustment			533.10		
<u>Taxable Net Income</u>	<u>166,431.78</u>		<u>167,546.72</u>		
State Tax @ 5.5%	9,153.75 (MFR C-2 Line 14)		-	1,114.94	The MFR didn't include interest or non-operating activity when calculating taxes. The MFR calculated state tax but none were booked due to parent company operating at a loss.
<u>Federal Taxable Income</u>	<u>157,278.03</u>		<u>167,546.72</u>		
Federal Tax @ 35%	55,047.31 (MFR C-2 Line 19)		58,641.35	3,594.04	The federal taxable income changes due to the payment of state taxes.
Summary					
State Taxes	9,153.75		-		
Federal Taxes	55,047.31		58,641.35		
<u>Total</u>	<u>64,201.06</u>		<u>58,641.35</u>	(5,559.71)	

Deficiencies #10

Provisions for Income Taxes - Water

	<u>Silver Lake Oaks</u> <u>Per MFR</u>		<u>Silver Lake Oaks</u> <u>Per Books</u>	<u>Difference</u>	<u>Comment</u>
Operating Income Per Interest	(15,732.76)	(MFR C-2 Line 1)	(15,732.76)		
Other Non-Operating			(72.64)		
<u>Taxable Net Income</u>	<u>(15,732.76)</u>		<u>(15,805.30)</u>	(72.54)	The MFR didn't include interest or non-operating activity when calculating taxes.
State Tax @ 5.5%	(865.30)	(MFR C-2 Line 14)	-	865.30	The MFR calculated state tax but none were booked due to parent company operating at a loss.
<u>Federal Taxable Income</u>	<u>(14,867.46)</u>		<u>(15,805.30)</u>		
Federal Tax @ 35%	(5,203.61)	(MFR C-2 Line 19)	(5,531.86)	(328.24)	The federal taxable income changes due to the payment of state taxes.
<u>Summary</u>					
State Taxes	(865.30)		-		
Federal Taxes	(5,203.61)		(5,531.86)		
<u>Total</u>	<u>(6,068.91)</u>		<u>(5,531.86)</u>	537.05	

Deficiencies #10
Provisions for Income Taxes - Water

	<u>Stone Mountain</u> <u>Per MFR</u>		<u>Stone Mountain</u> <u>Per Books</u>	<u>Difference</u>	<u>Comment</u>
Operating Income Per Interest	(7,811.61)	(MFR C-2 Line 1)	(7,811.61)	(5.69)	
Other Non-Operating					
<u>Taxable Net Income</u>	<u>(7,811.61)</u>		<u>(7,817.30)</u>		(5.69) The MFR didn't include interest or non-operating activity when calculating taxes.
State Tax @ 5.5%	(429.64)	(MFR C-2 Line 14)	-	429.64	The MFR calculated state tax but none were booked due to parent company operating at a loss.
<u>Federal Taxable Income</u>	<u>(7,381.97)</u>		<u>(7,817.30)</u>		
Federal Tax @ 35%	(2,583.60)	(MFR C-2 Line 19)	(2,736.06)	(152.36)	The federal taxable income changes due to the payment of state taxes.
<u>Summary</u>					
State Taxes	(429.64)		-		
Federal Taxes	(2,583.69)		(2,736.06)		
<u>Total</u>	<u>(3,013.33)</u>		<u>(2,736.06)</u>	277.27	

Deficiencies #10
Provisions for Income Taxes - Water

	<u>Summit Chase</u> <u>Per MFR</u>		<u>Summit Chase</u> <u>Per Books</u>	<u>Difference</u>	<u>Comment</u>
Operating Income Per Interest	(12,327.33) (MFR C-2 Line 1)		(12,327.33) 218.70		
Other Non-Operating					
Taxable Net Income	(12,327.33)		(12,108.63)		218.70 The MFR didn't include interest or non-operating activity when calculating taxes.
State Tax @ 5.5%	(678.00) (MFR C-2 Line 14)		-	678.00	The MFR calculated state tax but none were booked due to parent company operating at a loss.
Federal Taxable Income	(11,649.33)		(12,108.63)		
Federal Tax @ 35%	(4,077.26) (MFR C-2 Line 19)		(4,238.02)	(160.76)	The federal taxable income changes due to the payment of state taxes.
Summary					
State Taxes	(678.00)		-		
Federal Taxes	(4,077.26)		(4,238.02)		
Total	(4,755.27)		(4,238.02)	517.25	

Deficiencies #10
Provisions for Income Taxes - Water

	<u>The Woods</u> <u>Per MFR</u>		<u>The Woods</u> <u>Per Books</u>	<u>Difference</u>	<u>Comment</u>
Operating Income Per Interest	(20,304.39)	(MFR C-2 Line 1)	(20,304.39)		
Other Non-Operating			274.54		
Taxable Net Income	(20,304.39)		(20,029.85)	274.54	The MFR didn't include interest or non-operating activity when calculating taxes.
State Tax @ 5.5%	(1,116.74)	(MFR C-2 Line 14)	-	1,116.74	The MFR calculated state tax but none were booked due to parent company operating at a loss.
Federal Taxable Income	(19,187.65)		(20,029.85)		
Federal Tax @ 35%	(6,715.68)	(MFR C-2 Line 19)	(7,010.45)	(294.77)	The federal taxable income changes due to the payment of state taxes.
Summary					
State Taxes	(1,116.74)		-		
Federal Taxes	(6,715.68)		(7,010.45)		
Total	(7,832.42)		(7,010.45)	821.97	

Deficiencies #10

Provisions for Income Taxes - Water

	<u>Tomoka Twin Rivers</u>		<u>Tomoka Twin Rivers</u>		
	<u>Per MFR</u>		<u>Per Books</u>	<u>Difference</u>	<u>Comment</u>
Operating Income Per Interest	(70,168.60)	(MFR C-2 Line 1)	(70,168.60)	71.58	
Other Non-Operating					
<u>Taxable Net Income</u>	<u>(70,168.60)</u>		<u>(70,097.02)</u>		71.58 The MFR didn't include interest or non-operating activity when calculating taxes.
State Tax @ 5.5%	(3,859.27)	(MFR C-2 Line 14)	-	3,859.27	The MFR calculated state tax but none were booked due to parent company operating at a loss.
<u>Federal Taxable Income</u>	<u>(66,309.33)</u>		<u>(70,097.02)</u>		
Federal Tax @ 35%	(23,208.26)	(MFR C-2 Line 19)	(24,533.96)	(1,325.69)	The federal taxable income changes due to the payment of state taxes.
<u>Summary</u>					
State Taxes	(3,859.27)		-		
Federal Taxes	(23,208.26)		(24,533.96)		
<u>Total</u>	<u>(27,067.54)</u>		<u>(24,533.96)</u>	2,533.58	

Deficiencies #10
 Provisions for Income Taxes - Water

	<u>Valencia Terrace</u> <u>Per MFR</u>		<u>Valencia Terrace</u> <u>Per Books</u>	<u>Difference</u>	<u>Comment</u>
Operating Income Per Interest	16,573.34	(MFR C-2 Line 1)	16,573.34		
Other Non-Operating			8,396.94		
<u>Taxable Net Income</u>	<u>16,573.34</u>		<u>24,970.28</u>	8,396.94	The MFR didn't include interest or non-operating activity when calculating taxes.
State Tax @ 5.5%	911.53	(MFR C-2 Line 14)	-	(911.53)	The MFR calculated state tax but none were booked due to parent company operating at a loss.
<u>Federal Taxable Income</u>	<u>15,661.81</u>		<u>24,970.28</u>		
Federal Tax @ 35%	5,481.63	(MFR C-2 Line 19)	8,739.60	3,257.97	The federal taxable income changes due to the payment of state taxes.
<u>Summary</u>					
State Taxes	911.53		-		
Federal Taxes	5,481.63		8,739.60		
<u>Total</u>	<u>6,393.17</u>		<u>8,739.60</u>	2,346.43	

Deficiencies #10
Provisions for Income Taxes - Water

	<u>Welaka/Saratoga Harbor</u> <u>Per MFR</u>	<u>Welaka/Saratoga Harbor</u> <u>Per Books</u>	<u>Difference</u>	<u>Comment</u>
Operating Income Per Interest	(22,793.97) (MFR C-2 Line 1)	(22,793.97)	(108.70)	
Other Non-Operating				
<u>Taxable Net Income</u>	<u>(22,793.97)</u>	<u>(22,902.67)</u>		(108.70) The MFR didn't include interest or non-operating activity when calculating taxes.
State Tax @ 5.5%	(1,253.87) (MFR C-2 Line 14)	-	1,253.87	The MFR calculated state tax but none were booked due to parent company operating at a loss.
<u>Federal Taxable Income</u>	<u>(21,540.30)</u>	<u>(22,902.67)</u>		
Federal Tax @ 35%	(7,539.11) (MFR C-2 Line 19)	(8,015.93)	(476.83)	The federal taxable income changes due to the payment of state taxes.
<u>Summary</u>				
State Taxes	(1,253.87)	-		
Federal Taxes	(7,539.11)	(8,015.93)		
<u>Total</u>	<u>(6,792.77)</u>	<u>(8,015.93)</u>	778.84	

Deficiencies #10
 Provisions for Income Taxes - Water

	<u>Wootens</u> <u>Per MFR</u>		<u>Wootens</u> <u>Per Books</u>	<u>Difference</u>	<u>Comment</u>
Operating Income Per Interest	(39,256.72)	(MFR C-2 Line 1)	(39,256.72)		
Other Non-Operating			(14.98)		
Taxable Net Income	(39,256.72)		(39,271.70)		(14.98) The MFR didn't include interest or non-operating activity when calculating taxes.
State Tax @ 5.5%	(2,159.12)	(MFR C-2 Line 14)	-	2,159.12	The MFR calculated state tax but none were booked due to parent company operating at a loss.
Federal Taxable Income	(37,097.60)		(39,271.70)		
Federal Tax @ 35%	(12,984.16)	(MFR C-2 Line 19)	(13,745.10)	(760.93)	The federal taxable income changes due to the payment of state taxes.
Summary					
State Taxes	(2,159.12)		-		
Federal Taxes	(12,984.16)		(13,745.10)		
Total	(15,143.28)		(13,745.10)	1,398.18	

080121-WS

**ATTACHMENT 11 TO AUF'S RESPONSE TO
STAFF DEFICIENCY LETTER**

Deficiencies #11
Provisions for Income Taxes - Sewer

	<u>48 Estates</u> <u>Per MFR</u>	<u>48 Estates</u> <u>Per Books</u>	<u>Difference</u>	<u>Comment</u>
Operating Income Per Interest	(62,525.50) (MFR C-2 Line 1)	(62,525.50)		
Other Non-Operating		131,792.14		
<u>Taxable Net Income</u>	<u>(62,525.50)</u>	<u>69,266.64</u>	131,792.14	The MFR didn't include interest or non-operating activity when calculating taxes per books.
State Tax @ 5.5%	(3,438.90) (MFR C-2 Line 14)	-	3,438.90	The MFR calculated state tax but none were booked.
<u>Federal Taxable Income</u>	<u>(59,086.60)</u>	<u>69,266.64</u>		
Federal Tax @ 35%	(20,680.31) (MFR C-2 Line 19)	24,243.32	44,923.63	The federal taxable income difference is due to state tax and interest expense differences.
<u>Summary</u>				
State Taxes	(3,438.90)	-		
Federal Taxes	(20,680.31)	24,243.32		
<u>Total</u>	<u>(24,119.21)</u>	<u>24,243.32</u>	48,362.54	

Deficiencies #11
Provisions for Income Taxes - Sewer

	<u>FI Central Commerce Park</u> <u>Per MFR</u>	<u>FI Central Commerce Park</u> <u>Per Books</u>	<u>Difference</u>	<u>Comment</u>
Operating Income Per Interest	(184,954.15) (MFR C-2 Line 1)	(184,954.15)	(82.64)	
Other Non-Operating				
Taxable Net Income	(184,954.15)	(185,036.79)		The MFR didn't include interest or non-operating activity when calculating taxes per books.
State Tax @ 5.5%	(10,172.48) (MFR C-2 Line 14)	-	10,172.48	The MFR calculated state tax but none were booked.
Federal Taxable Income	(174,781.67)	(185,036.79)		
Federal Tax @ 35%	(61,173.59) (MFR C-2 Line 19)	(64,762.88)	(3,589.29)	The federal taxable income difference is due to state tax and interest expense differences.
Summary				
State Taxes	(10,172.48)	-		
Federal Taxes	(61,173.59)	(64,762.88)		
Total	(71,346.06)	(64,762.88)	6,583.19	

Deficiencies #11

Provisions for Income Taxes - Sewer

	<u>Holiday Haven</u> <u>Per MFR</u>	<u>Holiday Haven</u> <u>Per Books</u>	<u>Difference</u>	<u>Comment</u>
Operating Income Per Interest	(39,341.51) (MFR C-2 Line 1)	(39,341.51)		
Other Non-Operating		(67.22)		
Taxable Net Income	(39,341.51)	(39,408.73)		(67.22) The MFR didn't include interest or non-operating activity when calculating taxes per books.
State Tax @ 5.5%	(2,163.78) (MFR C-2 Line 14)	-		2,163.78 The MFR calculated state tax but none were booked.
Federal Taxable Income	(37,177.73)	(39,408.73)		
Federal Tax @ 35%	(13,012.20) (MFR C-2 Line 19)	(13,793.06)		The federal taxable income difference is due to state tax and interest (780.85) expense differences.
Summary				
State Taxes	(2,163.78)	-		
Federal Taxes	(13,012.20)	(13,793.06)		
Total	(15,175.99)	(13,793.06)		1,382.93

Deficiencies #11

Provisions for Income Taxes - Sewer

	<u>Jasmine Lakes</u> <u>Per MFR</u>	<u>Jasmine Lakes</u> <u>Per Books</u>	<u>Difference</u>	<u>Comment</u>
Operating Income Per Interest	(51,358.94) (MFR C-2 Line 1)	(51,358.94)		
Other Non-Operating		11,117.09		
		281.40		
Taxable Net Income	(51,358.94)	(39,960.45)	11,398.49	The MFR didn't include interest or non-operating activity when calculating taxes per books.
State Tax @ 5.5%	(2,824.74) (MFR C-2 Line 14)	-	2,824.74	The MFR calculated state tax but none were booked.
Federal Taxable Income	(48,534.20)	(39,960.45)		
Federal Tax @ 35%	(16,986.97) (MFR C-2 Line 19)	(13,986.16)	3,000.81	The federal taxable income difference is due to state tax and interest expense differences.
Summary				
State Taxes	(2,824.74)	-		
Federal Taxes	(16,986.97)	(13,986.16)		
Total	(19,811.71)	(13,986.16)	5,825.55	

Deficiencies #11

Provisions for Income Taxes - Sewer

	<u>Jungle Den</u> <u>Per MFR</u>	<u>Jungle Den</u> <u>Per Books</u>	<u>Difference</u>	<u>Comment</u>
Operating Income Per Interest	(16,063.44) (MFR C-2 Line 1)	(16,063.44) (42.76)		
<u>Other Non-Operating Taxable Net Income</u>	<u>(16,063.44)</u>	<u>(16,106.20)</u>		(42.76) The MFR didn't include interest or non-operating activity when calculating taxes per books.
State Tax @ 5.5%	(883.49) (MFR C-2 Line 14)	-		883.49 The MFR calculated state tax but none were booked.
<u>Federal Taxable Income</u>	<u>(15,179.95)</u>	<u>(16,106.20)</u>		
Federal Tax @ 35%	(5,312.98) (MFR C-2 Line 19)	(5,637.17)		The federal taxable income difference is due to state tax and interest (324.19) expense differences.
<u>Summary</u>				
State Taxes	(883.49)	-		
Federal Taxes	(5,312.98)	(5,637.17)		
<u>Total</u>	<u>(6,196.47)</u>	<u>(5,637.17)</u>		559.30

Deficiencies #11
Provisions for Income Taxes - Sewer

	<u>Kings Cove</u> <u>Per MFR</u>	<u>Kings Cove</u> <u>Per Books</u>	<u>Difference</u>	<u>Comment</u>
Operating Income Per Interest	(20,739.51) (MFR C-2 Line 1)	(20,739.51) 258.68		
Other Non-Operating				
Taxable Net Income	(20,739.51)	(20,480.83)	258.68	The MFR didn't include interest or non-operating activity when calculating taxes per books.
State Tax @ 5.5%	(1,140.67) (MFR C-2 Line 14)	-	1,140.67	The MFR calculated state tax but none were booked.
Federal Taxable Income	(19,598.84)	(20,480.83)		
Federal Tax @ 35%	(6,859.59) (MFR C-2 Line 19)	(7,168.29)	(308.70)	The federal taxable income difference is due to state tax and interest expense differences.
Summary				
State Taxes	(1,140.67)	-		
Federal Taxes	(6,859.59)	(7,168.29)		
Total	(8,000.27)	(7,168.29)	831.98	

Deficiencies #11

Provisions for Income Taxes - Sewer

	<u>Palm Port</u> <u>Per MFR</u>	<u>Palm Port</u> <u>Per Books</u>	<u>Difference</u>	<u>Comment</u>
Operating Income Per Interest	(5,676.86) (MFR C-2 Line 1)	(5,676.86)		
Other Non-Operating		2,220.00		
Taxable Net Income	(5,676.86)	(3,456.70)	2,220.16	The MFR didn't include interest or non-operating activity when calculating taxes per books.
State Tax @ 5.5%	(312.23) (MFR C-2 Line 14)	-	312.23	The MFR calculated state tax but none were booked.
Federal Taxable Income	(5,364.63)	(3,456.70)		
Federal Tax @ 35%	(1,877.62) (MFR C-2 Line 19)	(1,209.85)	667.78	The federal taxable income difference is due to state tax and interest expense differences.
Summary				
State Taxes	(312.23)	-		
Federal Taxes	(1,877.62)	(1,209.85)		
Total	(2,189.85)	(1,209.85)	980.00	

Deficiencies #11

Provisions for Income Taxes - Sewer

	<u>Silver Lake Oaks</u> <u>Per MFR</u>	<u>Silver Lake Oaks</u> <u>Per Books</u>	<u>Difference</u>	<u>Comment</u>
Operating Income Per Interest	(25,202.96) (MFR C-2 Line 1)	(25,202.96)		
Other Non-Operating		(12.19)		
Taxable Net Income	(25,202.96)	(25,215.15)		(12.19) The MFR didn't include interest or non-operating activity when calculating taxes per books.
State Tax @ 5.5%	(1,386.16) (MFR C-2 Line 14)	-		1,386.16 The MFR calculated state tax but none were booked.
Federal Taxable Income	(23,816.80)	(25,215.15)		
Federal Tax @ 35%	(8,335.88) (MFR C-2 Line 19)	(8,825.30)		The federal taxable income difference is due to state tax and interest (489.42) expense differences.
Summary				
State Taxes	(1,386.16)	-		
Federal Taxes	(8,335.88)	(8,825.30)		
Total	(9,722.04)	(8,825.30)		896.74

Deficiencies #11

Provisions for Income Taxes - Sewer

	<u>Summit Chase</u> <u>Per MFR</u>		<u>Summit Chase</u> <u>Per Books</u>	<u>Difference</u>	<u>Comment</u>
Operating Income Per Interest	(97,449.96) (MFR C-2 Line 1)		(97,449.96)		
Other Non-Operating			(72.91)		
Taxable Net Income	(97,449.96)		(97,522.87)		(72.91) The MFR didn't include interest or non-operating activity when calculating taxes per books.
State Tax @ 5.5%	(5,359.75) (MFR C-2 Line 14)		-	5,359.75	The MFR calculated state tax but none were booked.
Federal Taxable Income	(92,090.21)		(97,522.87)		
Federal Tax @ 35%	(32,231.57) (MFR C-2 Line 19)		(34,133.00)	(1,901.43)	The federal taxable income difference is due to state tax and interest expense differences.
Summary					
State Taxes	(5,359.75)		-		
Federal Taxes	(32,231.57)		(34,133.00)		
Total	(37,591.32)		(34,133.00)	3,458.32	

Deficiencies #11

Provisions for Income Taxes - Sewer

	<u>The Woods</u> <u>Per MFR</u>	<u>The Woods</u> <u>Per Books</u>	<u>Difference</u>	<u>Comment</u>
Operating Income Per Interest	(28,689.11) (MFR C-2 Line 1)	(28,689.11)		
Other Non-Operating		(63.18)		
Taxable Net Income	(28,689.11)	(28,752.29)		(63.18) The MFR didn't include interest or non-operating activity when calculating taxes per books.
State Tax @ 5.5%	(1,577.90) (MFR C-2 Line 14)	-	1,577.90	The MFR calculated state tax but none were booked.
Federal Taxable Income	(27,111.21)	(28,752.29)		
Federal Tax @ 35%	(9,488.92) (MFR C-2 Line 19)	(10,063.30)	(574.38)	The federal taxable income difference is due to state tax and interest expense differences.
Summary				
State Taxes	(1,577.90)	-		
Federal Taxes	(9,488.92)	(10,063.30)		
Total	(11,066.82)	(10,063.30)	1,003.52	

Deficiencies #11
Provisions for Income Taxes - Sewer

	<u>Valencia Terrace</u> <u>Per MFR</u>		<u>Valencia Terrace</u> <u>Per Books</u>	<u>Difference</u>	<u>Comment</u>
Operating Income Per Interest	13,706.63	(MFR C-2 Line 1)	13,706.63		
Other Non-Operating			1,341.97		
Taxable Net Income	13,706.63		15,260.60	1,553.97	The MFR didn't include interest or non-operating activity when calculating taxes per books.
State Tax @ 5.5%	753.86	(MFR C-2 Line 14)	-	(753.86)	The MFR calculated state tax but none were booked.
Federal Taxable Income	12,952.77		15,260.60		
Federal Tax @ 35%	4,533.47	(MFR C-2 Line 19)	5,341.21	807.74	The federal taxable income difference is due to state tax and interest expense differences.
Summary					
State Taxes	753.86		-		
Federal Taxes	4,533.47		5,341.21		
Total	5,287.33		5,341.21	53.88	

080121-WS

**ATTACHMENT 13 TO AUF'S RESPONSE TO
STAFF DEFICIENCY LETTER**

Deficiencies #13

Property Taxes - Jasmine Lakes Water

A payment of \$37,073.04 was made to the Pasco County Commission for a paving assessment.
This amount is being amortized over 60 months starting in September 2007.

The four months of 2007 amortization was not included in the 2007 expenses per the MFR, however a 12 month amortization effect is included in the 2008 property tax expense (MFR Sch.B-15 Line12).

Per MFR

Jasmine Lakes Property Tax	25,174
Additional 4 months of Amortization of Pasco County paving assessment	2,471
Total	27,645

Per Annual Report

Property Tax expense per Annual Report	27,645
--	--------

080121-WS

**ATTACHMENT 14/15 TO AUF'S RESPONSE TO
STAFF DEFICIENCY LETTER**

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2007

SYSTEM NAME / COUNTY :

JUNGLE DEN / VOLUSIA

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	187		3	184	180
February	170		4	166	163
March	249		8	241	239
April	191		24	167	184
May	162		3	159	129
June	131		4	127	104
July	140		3	137	111
August	136		4	132	108
September	149		3	146	121
October	111		4	107	91
November	142		3	139	116
December	151		12	139	123
Total for Year	1,919	N/A	75	1,844	1,669

If water is purchased for resale, indicate the following:

Vendor Astor - Astor Park Water Association
Point of delivery 4" Kent Meter at Juno Trail and Alice Drive

If water is sold to other water utilities for redistribution, list names of such utilities below:

N/A

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2007

SYSTEM NAME / COUNTY :

PALM PORT / PUTNAM

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		422	3	419	386
February		414	4	410	379
March		453	3	450	416
April		479	4	475	438
May		471	3	468	362
June		461	4	457	355
July		440	3	437	338
August		405	4	401	311
September		345	3	342	351
October		344	4	340	350
November		407	3	404	415
December		487	4	483	496
Total for Year	N/A	5,128	42	5,086	4,597

If water is purchased for resale, indicate the following:

Vendor N/A

Point of delivery N/A

If water is sold to other water utilities for redistribution, list names of such utilities below:

N/A

UTILITY NAME:

AQUA UTILITIES FLORIDA, INC.

YEAR OF REPORT

December 31, 2007

SYSTEM NAME / COUNTY :

TOMOKA/TWIN RIVERS / VOLUSIA

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		2,191	127	2,064	1,854
February		1,902	115	1,787	1,610
March		2,483	141	2,342	2,101
April		2,579	128	2,451	2,183
May		3,106	192	2,914	2,126
June		2,541	128	2,413	1,739
July		2,290	132	2,158	1,567
August		2,605	127	2,478	1,783
September		2,275	148	2,127	1,888
October		2,391	163	2,228	1,984
November		2,416	243	2,173	2,005
December		2,107	137	1,970	1,748
Total for Year	N/A	28,886	1,781	27,105	22,588

If water is purchased for resale, indicate the following:

Vendor N/A

Point of delivery N/A

If water is sold to other water utilities for redistribution, list names of such utilities below:

N/A

080121-WS

**ATTACHMENT 16 TO AUF'S RESPONSE TO
STAFF DEFICIENCY LETTER**

Order From U&U	System Name	2012 ERCs based on Consumption	Type
Arredondo Estates/Farms	Arredondo Estates / Farms (Water)	523.61	W
Beecher's Point	Beecher's Point (Water)	(26.46)	W
Carlton Village	Carlton Village (Water)	295.20	W
Chuluota	Chuluota (Water)	1,902.24	W
East Lake Harris Estates	East Lake Harris Estates (Water)	174.32	W
Fern Terrace	Fern Terrace (Water)	127.53	W
Friendly Center	Friendly Center (Water)	27.00	W
Gibsonia Estates	Gibsonia Estates (Water)	213.61	W
Grand Terrace	Grand Terrace (Water)	108.55	W
Haines Creek	Haines Creek (Water)	112.20	W
Harmony Homes	Harmony Homes (Water)	61.70	W
Hermits Cove	Hermits Cove (Water)	177.10	W
Hobby Hills	Hobby Hills (Water)	100.04	W
Holiday Haven	Holiday Haven (Water)	119.84	W
Imperial Mobile Terrace	Imperial Mobile Terrace (Water)	244.55	W
Interlachen Lake/Park Manor	Interlachen Lake Estates / Park Manor (Water)	249.52	W
Jasmine Lakes	Jasmine Lakes (Water)	1,565.50	W
JS - 48 Estates	J.Swidorski-48 Estates (Water)	92.55	W
JS - Kings Cove	J.Swidorski-King Cove (Water)	210.00	W
JS - Summit Chase	Summit Chase (Water)	107.15	W
Jungle Den	Jungle Den (Water)	119.56	W
Kingswood	Kingswood (Water)	58.15	W
Lake Gibson Estates	Lake Gibson Estates (Water)	860.66	W
Lake Josephine	Lake Josephine (Water)	652.69	W
Lake Osborne Estates	Lake Osbourne (Water)	455.14	W
Lake Suzy	Lake Suzy (Water)	858.58	W
Leisure Lakes	Leisure Lakes (Water)	283.21	W
Morningview	Morningview (Water)	32.30	W
Oakwood	Oakwood (Water)	213.25	W
Ocala Oaks	Ocala Oaks (Water)	1,892.14	W
Orange Hill/Sugar Creek	Orange Hill / Sugar Creek (Water)	233.10	W
Palm Port	Palm Port (Water)	101.80	W
Palm Terrace	Palm Terrace (Water)	1,033.83	W
Palms MHP	Palms Mobile Home Park (Water)	56.00	W
Picciola Island	Picciola Island (Water)	145.70	W
Piney Woods/ Spring Lake	Spring Lake / Piney Woods (Water)	177.38	W
Pomona Park	Pomona Park (Water)	178.38	W
Quail Ridge	Quail Ridge (Water)	138.50	W
Ravenswood	Ravenswood (Water)	48.90	W
River Grove	River Grove (Water)	107.80	W
Rosalie Oaks	Rosalie Oaks (Water)	92.60	W
Sebring Lakes	Sebring Lakes (Water)	95.70	W
Shores	Silver Lake Estates / Western Shores (Water)	1,662.32	W
Silver Lake Oaks	Silver Lake Oaks (Water)	26.50	W
Skycrest	Skycrest (Water)	147.76	W
St. John's Highlands	St. Johns Highlands (Water)	91.05	W

Stone Mountain	Stone Mountain (Water)	11.60	W
Sunny Hills	Sunny Hills (Water)	712.17	W
Tangerine	Tangerine (Water)	225.48	W
The Woods	The Woods (Water)	63.25	W
Tomoka/Twin Rivers	Tomoka/Twin Rivers-Water (Water)	275.18	W
Valencia Terrace	Valencia Terrace (Water)	463.32	W
Venetian Village	Venetian Village (Water)	182.19	W
Village Water	Village Water (Water)	203.13	W
Welaka/Saratoga Harbour	Welaka / Saratoga Harbour (Water)	144.42	W
Wootens	Wootens (Water)	31.25	W
Zephyr Shores	Zephyr Shores (Water)	494.36	W
Arredondo Estates/Farms	Arredondo Farms (Sewer)	311.74	S
Beecher's Point	Beecher's Point (Sewer)	57.13	S
Chuluota	Chuluota (Sewer)	1,083.15	S
FI Central Commerce Park	Florida Central Commerce Park (Sewer)	53.25	S
Holiday Haven	Holiday Haven (Sewer)	113.99	S
Jasmine Lakes	Jasmine Lakes (Sewer)	1,531.37	S
JS - Kings Cove	J. Swiderski-King Cove (Sewer)	199.15	S
JS - Summit Chase	Summit Chase (Sewer)	218.17	S
Jungle Den	Jungle Den (Sewer)	143.25	S
Lake Gibson Estates	Lake Gibson Estates (Sewer)	370.56	S
Lake Suzy	Lake Suzy (Sewer)	627.69	S
Leisure Lakes	Leisure Lakes (Sewer)	273.51	S
Morningview	Morningview (Sewer)	32.50	S
Palm Port	Palm Port (Sewer)	102.45	S
Palm Terrace	Palm Terrace (Sewer)	910.46	S
Park Manor/Interlachen Lake	Interlachen Lake Estates / Park Manor (Sewer)	21.78	S
Rosalie Oaks	Rosalie Oaks (Sewer)	92.60	S
Silver Lake Oaks	Silver Lake Oaks (Sewer)	26.50	S
South Seas	South Seas (Sewer)	226.02	S
Sunny Hills	Sunny Hills (Sewer)	152.83	S
The Woods	The Woods (Sewer)	59.25	S
Valencia Terrace	Valencia Terrace (Sewer)	572.49	S
Venetian Village	Venetian Village (Sewer)	100.50	S
Village Water	Village Water (Sewer)	31.20	S
Zephyr Shores	Zephyr Shores (Sewer)	478.30	S

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
J.Swidorski-48 Estates (Water)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	77.0	78.5	77.7	
2	2004	77.8	79.3	79.5	
3	2005	78.8	80.3	81.3	
4	2006	80.8	82.3	83.1	
5	2007	86.1	86.1	84.9	
6	2008			86.8	2.14%
7	2009			88.6	2.09%
8	2010			90.4	2.05%
9	2011			92.2	2.01%
10	2012			94.0	1.97%

X Coefficient(s) 1.8167

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
J.Swidorski-48 Estates
 Docket No. XXXXXX-WU
 Test Year Ended: December 31, 2007

Schedule F-9
 Page 1 of 1

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	SFR Customers			Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
Year	Beginning	Ending							
1	2003	75	75	75.0	7,338	97.840	7,338	75.0	
2	2004	75	76	75.5	7,336	97.166	7,336	75.5	0.67%
3	2005	76	79	77.5	6,471	83.497	6,471	77.5	2.65%
4	2006	79	81	80.0	7,275	90.938	7,275	80.0	3.23%
5	2007	81	85	83.0	7,699	92.764	7,699	83.0	3.75%

Average Growth Through 5-Year Period (Col. 8) 2.57%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	75.0	74.1	
2	2004	75.5	76.2	2.77%
3	2005	77.5	78.2	2.69%
4	2006	80.0	80.3	2.62%
5	2007	83.0	82.3	2.55%
6	2008		84.3	2.49%
7	2009		86.4	2.43%
8	2010		88.4	2.37%
9	2011		90.5	2.32%
10	2012		92.5	2.27%

X Coefficient(2.0500

Margin Reserve Calculations - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Arredondo Estates / Farms (Water)
Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Schedule F-8
 Page 1 of 1

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	602.3	616.3	612.0	
2	2004	598.3	612.3	617.9	
3	2005	609.8	623.8	623.7	
4	2006	614.8	628.8	629.6	
5	2007	623.3	637.3	635.4	
6	2008			641.2	0.92%
7	2009			647.1	0.91%
8	2010			652.9	0.90%
9	2011			658.8	0.89%
10	2012			664.6	0.89%

X Coefficient(s) 5.8417

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Arredondo Estates (Water)
 Docket No. XXXXXX-WU
 Test Year Ended: December 31, 2007

Schedule F-9
 Page 1 of 1

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	Year	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	517	538	527.5	29,000	54.976	29,484	536.3	
2	2004	538	526	532.0	27,486	51.665	28,101	543.9	1.42%
3	2005	526	513	519.5	26,735	51.463	27,109	526.8	-3.15%
4	2006	513	532	522.5	31,210	59.732	31,721	531.1	0.81%
5	2007	532	486	509.0	30,669	60.253	32,229	534.9	0.72%

Average Growth Through 5-Year Period (Col. 8) -0.07%

Year	Demand Based		Increase
	ERCs	Trend	
1	536.3	537.7	
2	543.9	536.2	-0.29%
3	526.8	534.6	-0.29%
4	531.1	533.0	-0.29%
5	534.9	531.4	-0.29%
6		529.9	-0.29%
7		528.3	-0.30%
8		526.7	-0.30%
9		525.2	-0.30%
10		523.6	-0.30%

X Coefficient: -1.5674

Margin Reserve Calculations-Wastewater

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Arredondo Farms (Sewer)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	351.6	365.6	362.2	
2	2004	349.6	363.6	366.8	
3	2005	355.8	369.8	371.4	
4	2006	361.1	375.1	376.0	
5	2007	368.9	382.9	380.6	
6	2008			385.2	1.21%
7	2009			389.9	1.20%
8	2010			394.5	1.18%
9	2011			399.1	1.17%
10	2012			403.7	1.16%

X Coefficient(s) 4.6167

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Arredondo Farms (Sewer)**

Schedule F-10
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	SFR Customers			Average	SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
Year	Beginning	Ending							
1	2003	300	316	308.0	13,075	42.451	13,396	315.6	
2	2004	316	305	310.5	12,566	40.470	12,873	318.1	0.80%
3	2005	305	303	304.0	12,005	39.490	12,155	307.8	-3.23%
4	2006	303	318	310.5	12,663	40.783	12,914	316.7	2.88%
5	2007	318	282	300.0	10,601	35.337	11,107	314.3	-0.74%

Average Growth Through 5-Year Period (Col. 8) -0.10%

Year	ERCs	Demand Based		Increase
		ERCs	Trend	
1	2003	315.6	315.3	
2	2004	318.1	314.9	-0.12%
3	2005	307.8	314.5	-0.12%
4	2006	316.7	314.1	-0.12%
5	2007	314.3	313.7	-0.12%
6	2008		313.3	-0.12%
7	2009		312.9	-0.12%
8	2010		312.5	-0.13%
9	2011		312.1	-0.13%
10	2012		311.7	-0.13%

X Coefficient -0.3916

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Beecher's Point (Water)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	52.0	90.1	89.3	
2	2004	52.3	91.4	87.7	
3	2005	53.0	76.5	86.1	
4	2006	53.9	89.4	84.5	
5	2007	53.0	83.2	82.9	
6	2008			81.4	-1.91%
7	2009			79.8	-1.95%
8	2010			78.2	-1.99%
9	2011			76.6	-2.03%
10	2012			75.0	-2.07%

X Coefficient(s) -1.5875

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Beecher's Point
 Docket No. XXXXXX-WU
 Test Year Ended: December 31, 2007

Schedule F-9
 Page 1 of 1

Preparer: Guastella Assoc.

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

Line No.	SFR Customers			4 Average	5 SFR Gallons Sold	6 Gallons/SFR (5)/(4)	7 Total Gallons Sold	8 Total ERCs (7)/(6)	9 Annual % Incr. in ERCs
	1 Year	2 Beginning	3 Ending						
1	2003	47	47	47.0	2,230	47.447	5,584	117.7	
2	2004	47	48	47.5	2,442	51.411	5,027	97.8	-16.92%
3	2005	48	47	47.5	2,102	44.253	4,287	96.9	-0.93%
4	2006	47	46	46.5	2,227	47.892	3,660	76.4	-21.11%
5	2007	46	43	44.5	3,037	68.254	3,221	47.2	-38.25%

Average Growth Through 5-Year Period (Col. 8) -20.43%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	117.7	119.7	
2	2004	97.8	103.4	-13.57%
3	2005	96.9	87.2	-15.70%
4	2006	76.4	71.0	-18.62%
5	2007	47.2	54.7	-22.88%
6	2008		38.5	-29.67%
7	2009		22.2	-42.19%
8	2010		6.0	-72.99%
9	2011		-10.2	-270.24%
10	2012		-26.5	158.74%

X Coefficient -16.2366

Margin Reserve Calculations-Wastewater

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Beecher's Point (Sewer)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	18.0	42.0	42.0	
2	2004	18.1	42.1	42.1	
3	2005	18.0	42.0	42.2	
4	2006	19.0	43.0	42.3	
5	2007	18.0	42.0	42.4	
6	2008			42.5	0.22%
7	2009			42.6	0.22%
8	2010			42.7	0.22%
9	2011			42.8	0.21%
10	2012			42.9	0.21%

X Coefficient(s) 0.0917

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Beecher's Point**

Schedule F-10
Page 1 of 1

Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	SFR Customers			Average	SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
Year	Beginning	Ending							
1	2003	16	16	16.0	546	34.125	546	16.0	
2	2004	16	16	16.0	558	34.875	558	16.0	0.00%
3	2005	16	16	16.0	473	29.563	1,244	42.1	163.00%
4	2006	16	16	16.0	527	32.938	1,413	42.9	1.95%
5	2007	16	14	15.0	1,623	108.200	2,523	23.3	-45.65%

Average Growth Through 5-Year Period (Col. 8) 9.87%

Year	Demand Based		Increase
	ERCs	Trend	
1	2003	16.0	19.8
2	2004	16.0	23.9
3	2005	42.1	28.1
4	2006	42.9	32.2
5	2007	23.3	36.4
6	2008		40.5
7	2009		44.7
8	2010		48.8
9	2011		53.0
10	2012		57.1

X Coefficient 4.1535

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Carlton Village (Water)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	198.5	198.5	190.7	
2	2004	200.5	200.5	204.6	
3	2005	210.0	210.0	218.5	
4	2006	230.7	230.7	232.4	
5	2007	252.8	252.8	246.3	
6	2008			260.2	5.64%
7	2009			274.0	5.34%
8	2010			287.9	5.07%
9	2011			301.8	4.82%
10	2012			315.7	4.60%

X Coefficient(s) 13.8833

Equivalent Residential Connections - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Carlton Village**

Schedule F-9
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	SFR Customers			Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
Year	Beginning	Ending							
1	2003	185	193	189.0	14,498	76.709	14,498	189.0	
2	2004	193	195	194.0	15,066	77.660	15,066	194.0	2.65%
3	2005	195	213	204.0	15,457	75.770	15,457	204.0	5.15%
4	2006	213	231	222.0	19,217	86.563	19,217	222.0	8.82%
5	2007	231	242	236.5	17,828	75.383	17,828	236.5	6.53%

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

5.77%

Year	Demand Based		Increase
	ERCs	Trend	
1	2003	189.0	184.5
2	2004	194.0	196.8
3	2005	204.0	209.1
4	2006	222.0	221.4
5	2007	236.5	233.7
6	2008		246.0
7	2009		258.3
8	2010		270.6
9	2011		282.9
10	2012		295.2

X Coefficient: 12.3000

Margin Reserve Calculations - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Chuluota (Water)
Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Schedule F-8
Page 1 of 1

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	968.0	1,012.3	1,058.2	
2	2004	1,155.3	1,209.3	1,175.8	
3	2005	1,270.7	1,332.7	1,293.5	
4	2006	1,347.3	1,416.3	1,411.1	
5	2007	1,427.9	1,496.9	1,528.7	
6	2008			1,646.4	7.69%
7	2009			1,764.0	7.14%
8	2010			1,881.6	6.67%
9	2011			1,999.3	6.25%
10	2012			2,116.9	5.88%

X Coefficient(s) 117.6292

Equivalent Residential Connections - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Chuluota**

**Schedule F-9
Page 1 of 1**

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	SFR Customers			4 Average	5 SFR Gallons Sold	6 Gallons/ SFR (5)/(4)	7 Total Gallons Sold	8 Total ERCs (7)/(6)	9 Annual % Incr. in ERCs
	1 Year	2 Beginning	3 Ending						
1	2003	819	1,054	936.5	79,660	85.061	87,843	1,032.7	
2	2004	1,054	1,181	1,117.5	125,875	112.640	135,316	1,201.3	16.33%
3	2005	1,181	1,265	1,223.0	127,402	104.172	130,710	1,254.8	4.45%
4	2006	1,265	1,347	1,306.0	152,147	116.498	157,872	1,355.1	8.00%
5	2007	1,347	1,363	1,355.0	153,705	113.435	161,047	1,419.7	4.77%

Average Growth Through 5-Year Period (Col. 8) 8.28%

Year	2003	Demand Based		Increase
		ERCs	Trend	
1	2003	1,032.7	1,067.2	
2	2004	1,201.3	1,159.9	8.69%
3	2005	1,254.8	1,252.7	8.00%
4	2006	1,355.1	1,345.5	7.41%
5	2007	1,419.7	1,438.3	6.90%
6	2008		1,531.1	6.45%
7	2009		1,623.9	6.06%
8	2010		1,716.7	5.71%
9	2011		1,809.5	5.41%
10	2012		1,902.2	5.13%

X Coefficient 92.7878

Margin Reserve Calculations-Wastewater

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Chuluota (Sewer)**

**Schedule F-8
Page 1 of 1**

**Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007**

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	251.5	251.5	318.0	
2	2004	448.1	448.1	403.3	
3	2005	544.7	546.2	488.6	
4	2006	588.6	590.1	573.8	
5	2007	605.4	606.9	659.1	
6	2008			744.4	12.94%
7	2009			829.7	11.46%
8	2010			915.0	10.28%
9	2011			1,000.2	9.32%
10	2012			1,085.5	8.53%

X Coefficient(s) 85.2833

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Chuluota**
Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Schedule F-10
Page 1 of 1

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	SFR Customers			Average	SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
Year	Beginning	Ending							
1	2003	192	297	244.5	11,961	48.920	12,363	252.7	
2	2004	297	517	407.0	23,912	58.752	24,039	409.2	61.90%
3	2005	517	557	537.0	31,718	59.065	32,404	548.6	34.08%
4	2006	557	588	572.5	34,573	60.390	35,379	585.8	6.79%
5	2007	588	575	581.5	33,856	58.222	34,715	596.3	1.78%

Average Growth Through 5-Year Period (Col. 8) 23.94%

Year	ERCs	Demand Based		Increase
		ERCs	Trend	
1	2003	252.7	305.8	
2	2004	409.2	392.1	28.25%
3	2005	548.6	478.5	22.03%
4	2006	585.8	564.9	18.05%
5	2007	596.3	651.3	15.29%
6	2008		737.6	13.26%
7	2009		824.0	11.71%
8	2010		910.4	10.48%
9	2011		996.8	9.49%
10	2012		1,083.1	8.67%

X Coefficient: 86.3758

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
East Lake Harris Estates (Water)**

**Schedule F-8
Page 1 of 1**

**Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007**

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	176.0	176.8	179.0	
2	2004	178.6	180.8	178.7	
3	2005	178.7	179.9	178.4	
4	2006	177.3	177.3	178.0	
5	2007	177.0	177.0	177.7	
6	2008			177.4	-0.17%
7	2009			177.1	-0.17%
8	2010			176.8	-0.17%
9	2011			176.5	-0.17%
10	2012			176.2	-0.17%

X Coefficient(s) -0.3083

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
 East Lake Harris Estates
 Docket No. XXXXXX-WU
 Test Year Ended: December 31, 2007

Schedule F-9
 Page 1 of 1

Preparer: Guastella Assoc.

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

Line No.	SFR Customers			4 Average	5 SFR Gallons Sold	6 Gallons/SFR (5)/(4)	7 Total Gallons Sold	8 Total ERCs (7)/(6)	9 Annual % Incr. in ERCs
	1 Year	2 Beginning	3 Ending						
1	2003	171	173	172.0	5,002	29.081	5,009	172.2	
2	2004	173	176	174.5	4,886	28.000	4,894	174.8	1.48%
3	2005	176	172	174.0	5,016	28.828	5,053	175.3	0.28%
4	2006	172	174	173.0	5,445	31.474	5,471	173.8	-0.83%
5	2007	174	172	173.0	5,322	30.765	5,324	173.1	-0.44%

Average Growth Through 5-Year Period (Col. 8) 0.12%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	172.2	173.7	
2	2004	174.8	173.8	0.04%
3	2005	175.3	173.8	0.04%
4	2006	173.8	173.9	0.04%
5	2007	173.1	174.0	0.04%
6	2008		174.0	0.04%
7	2009		174.1	0.04%
8	2010		174.2	0.04%
9	2011		174.3	0.04%
10	2012		174.3	0.04%

X Coefficient 0.0689

Margin Reserve Calculations-Wastewater

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Florida Central Commerce Park (Sewer)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	67.5	185.0	184.5	
2	2004	68.3	184.1	185.3	
3	2005	68.0	186.8	186.2	
4	2006	67.0	187.5	187.0	
5	2007	67.0	187.5	187.9	
6	2008			188.7	0.45%
7	2009			189.5	0.44%
8	2010			190.4	0.44%
9	2011			191.2	0.44%
10	2012			192.0	0.44%

X Coefficient(s) 0.8375

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Florida Central Commerce Park
Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Schedule F-10
 Page 1 of 1

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	Year	SFR Customers		Average	SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	53	52	52.5	15,475	294.762	15,475	52.5	
2	2004	52	53	52.5	15,667	298.419	15,667	52.5	0.00%
3	2005	53	54	53.5	14,346	268.150	14,346	53.5	1.90%
4	2006	54	54	54.0	16,039	297.019	16,039	54.0	0.93%
5	2007	54	50	52.0	10,921	210.015	10,921	52.0	-3.70%

Average Growth Through 5-Year Period (Col. 8) -0.24%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	52.5	52.8	
2	2004	52.5	52.9	0.09%
3	2005	53.5	52.9	0.09%
4	2006	54.0	53.0	0.09%
5	2007	52.0	53.0	0.09%
6	2008		53.1	0.09%
7	2009		53.1	0.09%
8	2010		53.2	0.09%
9	2011		53.2	0.09%
10	2012		53.3	0.09%

X Coefficient 0.0500

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Fern Terrace (Water)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	122.0	130.5	131.5	
2	2004	124.8	133.3	132.2	
3	2005	124.7	133.2	132.8	
4	2006	125.0	133.5	133.4	
5	2007	125.0	133.5	134.0	
6	2008			134.7	0.47%
7	2009			135.3	0.46%
8	2010			135.9	0.46%
9	2011			136.5	0.46%
10	2012			137.2	0.46%

X Coefficient(s) 0.6250

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.

Schedule F-9

Fern Terrace

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Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	SFR Customers			4 Average	5 SFR Gallons Sold	6 Gallons/SFR (5)/(4)	7 Total Gallons Sold	8 Total ERCs (7)/(6)	9 Annual % Incr. in ERCs
	1 Year	2 Beginning	3 Ending						
1	2003	119	122	120.5	11,625	96.473	11,625	120.5	
2	2004	122	124	123.0	10,714	87.106	10,714	123.0	2.07%
3	2005	124	123	123.5	11,474	92.907	11,482	123.6	0.48%
4	2006	123	123	123.0	11,552	93.919	11,655	124.1	0.41%
5	2007	123	122	122.5	10,773	87.940	10,840	123.3	-0.67%

Average Growth Through 5-Year Period (Col. 8) 0.57%

Year	ERCs	Demand Based		Increase
		ERCs	Trend	
1	2003	120.5	121.6	
2	2004	123.0	122.2	0.55%
3	2005	123.6	122.9	0.54%
4	2006	124.1	123.6	0.54%
5	2007	123.3	124.2	0.54%
6	2008		124.9	0.53%
7	2009		125.5	0.53%
8	2010		126.2	0.53%
9	2011		126.9	0.53%
10	2012		127.5	0.52%

X Coefficient 0.6630

Margin Reserve Calculations - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Friendly Center (Water)
Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Schedule F-8
Page 1 of 1

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	30.0	30.0	30.0	
2	2004	30.0	30.0	30.3	
3	2005	30.9	30.9	30.6	
4	2006	31.0	31.0	30.9	
5	2007	31.0	31.0	31.2	
6	2008			31.5	0.96%
7	2009			31.8	0.95%
8	2010			32.1	0.94%
9	2011			32.4	0.94%
10	2012			32.7	0.93%

X Coefficient(s) 0.3000

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
 Friendly Center
 Docket No. XXXXXX-WU
 Test Year Ended: December 31, 2007

Schedule F-9
 Page 1 of 1

Preparer: Guastella Assoc.

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

Line No.	SFR Customers			4 Average	5 SFR Gallons Sold	6 Gallons/SFR (5)/(4)	7 Total Gallons Sold	8 Total ERCs (7)/(6)	9 Annual % Incr. in ERCs
	1 Year	2 Beginning	3 Ending						
1	2003	26	27	26.5	1,195	45.094	1,652	36.6	
2	2004	27	25	26.0	1,156	44.462	1,535	34.5	-5.76%
3	2005	25	25	25.0	1,228	49.120	1,553	31.6	-8.42%
4	2006	25	24	24.5	1,424	58.122	2,111	36.3	14.88%
5	2007	24	25	24.5	1,290	52.661	1,620	30.8	-15.32%

Average Growth Through 5-Year Period (Col. 8) -4.28%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	36.6	36.0	
2	2004	34.5	35.0	-2.77%
3	2005	31.6	34.0	-2.85%
4	2006	36.3	33.0	-2.93%
5	2007	30.8	32.0	-3.02%
6	2008		31.0	-3.11%
7	2009		30.0	-3.21%
8	2010		29.0	-3.32%
9	2011		28.0	-3.44%
10	2012		27.0	-3.56%

X Coefficient -0.9959

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Gibsonia Estates (Water)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	183.0	219.0	214.4	
2	2004	187.3	212.5	213.4	
3	2005	188.5	204.5	212.5	
4	2006	195.2	211.8	211.5	
5	2007	197.0	214.5	210.5	
6	2008			209.5	-0.46%
7	2009			208.6	-0.46%
8	2010			207.6	-0.47%
9	2011			206.6	-0.47%
10	2012			205.7	-0.47%

X Coefficient(s) -0.9708

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Gibsonia Estates
 Docket No. XXXXXX-WU
 Test Year Ended: December 31, 2007

Schedule F-9
 Page 1 of 1

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	SFR Customers			Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
Year	Beginning	Ending							
1	2003	153	159	156.0	12,704	81.436	15,288	187.7	
2	2004	159	155	157.0	15,162	96.573	17,091	177.0	-5.73%
3	2005	155	160	157.5	13,178	83.670	15,765	188.4	6.47%
4	2006	160	165	162.5	25,606	157.575	29,272	185.8	-1.41%
5	2007	165	163	164.0	16,362	99.769	20,110	201.6	8.50%

Average Growth Through 5-Year Period (Col. 8) 1.79%

Year	ERCs	Demand Based		Increase
		Trend		
1	2003	187.7	180.8	
2	2004	177.0	184.4	2.02%
3	2005	188.4	188.1	1.98%
4	2006	185.8	191.7	1.94%
5	2007	201.6	195.4	1.90%
6	2008		199.0	1.87%
7	2009		202.7	1.83%
8	2010		206.3	1.80%
9	2011		210.0	1.77%
10	2012		213.6	1.74%

X Coefficient 3.6457

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Grand Terrace (Water)**

**Schedule F-8
Page 1 of 1**

**Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007**

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	109.5	116.5	115.8	
2	2004	111.2	114.7	114.3	
3	2005	111.0	111.0	112.8	
4	2006	111.0	111.0	111.4	
5	2007	111.0	111.0	109.9	
6	2008			108.4	-1.33%
7	2009			107.0	-1.35%
8	2010			105.5	-1.37%
9	2011			104.0	-1.39%
10	2012			102.6	-1.41%

X Coefficient(s) -1.4667

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
 Grand Terrace
 Docket No. XXXXXX-WU
 Test Year Ended: December 31, 2007

Schedule F-9
 Page 1 of 1

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	SFR Customers			Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
Year	Beginning	Ending							
1	2003	108	108	108.0	10,173	94.194	10,173	108.0	
2	2004	108	108	108.0	10,991	101.769	10,991	108.0	0.00%
3	2005	108	109	108.5	9,229	85.060	9,229	108.5	0.46%
4	2006	109	108	108.5	10,140	93.456	10,140	108.5	0.00%
5	2007	108	108	108.0	9,571	88.621	9,571	108.0	-0.46%

Average Growth Through 5-Year Period (Col. 8) 0.00%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	108.0	108.1	
2	2004	108.0	108.2	0.05%
3	2005	108.5	108.2	0.05%
4	2006	108.5	108.3	0.05%
5	2007	108.0	108.3	0.05%
6	2008		108.4	0.05%
7	2009		108.4	0.05%
8	2010		108.5	0.05%
9	2011		108.5	0.05%
10	2012		108.6	0.05%

X Coefficient: 0.0500

Margin Reserve Calculations - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Haines Creek (Water)
 Docket No. XXXXXX-WU
 Test Year Ended: December 31, 2007

Schedule F-8
 Page 1 of 1

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	109.9	109.9	109.3	
2	2004	109.5	109.5	110.1	
3	2005	110.3	110.3	110.8	
4	2006	111.0	112.0	111.6	
5	2007	110.9	112.4	112.3	
6	2008			113.1	0.67%
7	2009			113.8	0.66%
8	2010			114.6	0.66%
9	2011			115.3	0.65%
10	2012			116.1	0.65%

X Coefficient(s) 0.7500

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Haines Creek
Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Schedule F-9
Page 1 of 1

Preparer: Guastella Assoc.

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

Line No.	SFR Customers			4 Average	5 SFR Gallons Sold	6 Gallons/SFR (5)/(4)	7 Total Gallons Sold	8 Total ERCs (7)/(6)	9 Annual % Incr. in ERCs
	1 Year	2 Beginning	3 Ending						
1	2003	105	105	105.0	6,261	59.629	6,261	105.0	
2	2004	105	105	105.0	5,932	56.495	5,932	105.0	0.00%
3	2005	105	109	107.0	5,866	54.822	5,866	107.0	1.90%
4	2006	109	109	109.0	7,111	65.239	7,111	109.0	1.87%
5	2007	109	105	107.0	5,914	55.272	5,914	107.0	-1.83%

Average Growth Through 5-Year Period (Col. 8) 0.47%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	105.0	105.0	
2	2004	105.0	105.8	0.76%
3	2005	107.0	106.6	0.76%
4	2006	109.0	107.4	0.75%
5	2007	107.0	108.2	0.74%
6	2008		109.0	0.74%
7	2009		109.8	0.73%
8	2010		110.6	0.73%
9	2011		111.4	0.72%
10	2012		112.2	0.72%

X Coefficient 0.8000

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Harmony Homes (Water)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	64.0	64.0	63.8	
2	2004	64.0	64.0	64.1	
3	2005	64.0	64.0	64.3	
4	2006	64.5	64.5	64.6	
5	2007	65.0	65.0	64.8	
6	2008			65.1	0.39%
7	2009			65.3	0.38%
8	2010			65.6	0.38%
9	2011			65.8	0.38%
10	2012			66.1	0.38%

X Coefficient(s) 0.2500

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
 Harmony Homes
Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Schedule F-9
 Page 1 of 1

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	Year	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	58	58	58.0	4,431	76.397	4,431	58.0	
2	2004	58	60	59.0	4,923	83.441	4,923	59.0	1.72%
3	2005	60	57	58.5	4,374	74.769	4,374	58.5	-0.85%
4	2006	57	61	59.0	5,269	89.305	5,269	59.0	0.85%
5	2007	61	59	60.0	4,823	80.377	4,823	60.0	1.69%

Average Growth Through 5-Year Period (Col. 8) 0.85%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	58.0	58.1	
2	2004	59.0	58.5	0.69%
3	2005	58.5	58.9	0.68%
4	2006	59.0	59.3	0.68%
5	2007	60.0	59.7	0.67%
6	2008		60.1	0.67%
7	2009		60.5	0.67%
8	2010		60.9	0.66%
9	2011		61.3	0.66%
10	2012		61.7	0.65%

X Coefficient: 0.4000

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Hermits Cove (Water)**
Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Schedule F-8
Page 1 of 1

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	184.0	184.0	184.6	
2	2004	185.1	185.1	184.7	
3	2005	185.7	185.7	184.9	
4	2006	184.6	184.6	185.0	
5	2007	185.0	185.0	185.2	
6	2008			185.3	0.08%
7	2009			185.5	0.08%
8	2010			185.6	0.08%
9	2011			185.8	0.08%
10	2012			185.9	0.08%

X Coefficient(s) 0.1500

Equivalent Residential Connections - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
 Hermits Cove**
 Docket No. XXXXXX-WU
 Test Year Ended: December 31, 2007

Schedule F-9
 Page 1 of 1

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	SFR Customers			Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
Year	Beginning	Ending							
1	2003	175	177	176.0	5,266	29.920	5,420	181.1	
2	2004	177	174	175.5	4,730	26.952	5,004	185.7	2.49%
3	2005	174	171	172.5	4,739	27.472	4,949	180.1	-2.97%
4	2006	171	171	171.0	5,359	31.339	5,611	179.0	-0.61%
5	2007	171	168	169.5	4,267	25.171	4,565	181.3	1.28%

Average Growth Through 5-Year Period (Col. 8) 0.03%

Note: Hermit Cove and St. Johns Highlands share the same source of supply. Estimated gallons sold based on Hermit Cove at 65% and St. Johns Highland at 35%.

Year		Demand Based		Increase
		ERCs	Trend	
1	2003	181.1	182.7	
2	2004	185.7	182.1	-0.34%
3	2005	180.1	181.5	-0.34%
4	2006	179.0	180.8	-0.34%
5	2007	181.3	180.2	-0.35%
6	2008		179.6	-0.35%
7	2009		179.0	-0.35%
8	2010		178.3	-0.35%
9	2011		177.7	-0.35%
10	2012		177.1	-0.35%

X Coefficient -0.6241

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
 Hobby Hills (Water)**
 Docket No. XXXXXX-WU
 Test Year Ended: December 31, 2007

Schedule F-8
 Page 1 of 1

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	102.9	109.9	110.6	
2	2004	105.2	112.2	111.2	
3	2005	104.8	111.8	111.7	
4	2006	104.8	111.8	112.3	
5	2007	106.0	113.0	112.9	
6	2008			113.5	0.51%
7	2009			114.0	0.51%
8	2010			114.6	0.50%
9	2011			115.2	0.50%
10	2012			115.8	0.50%

X Coefficient(s) 0.5750

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.

Schedule F-9

Hobby Hills

Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	SFR Customers			4 Average	5 SFR Gallons Sold	6 Gallons/SFR (5)/(4)	7 Total Gallons Sold	8 Total ERCs (7)/(6)	9 Annual % Incr. in ERCs
	1 Year	2 Beginning	3 Ending						
1	2003	89	95	92.0	7,157	77.793	7,193	92.5	
2	2004	95	97	96.0	6,420	66.875	6,436	96.2	4.08%
3	2005	97	95	96.0	6,684	69.625	6,811	97.8	1.65%
4	2006	95	94	94.5	6,335	67.037	6,378	95.1	-2.74%
5	2007	94	97	95.5	6,441	67.442	6,488	96.2	1.11%
Average Growth Through 5-Year Period (Col. 8)									1.00%

Year	Demand Based		Increase
	ERCs	Trend	
1	2003	92.5	94.3
2	2004	96.2	94.9
3	2005	97.8	95.6
4	2006	95.1	96.2
5	2007	96.2	96.8
6	2008		97.5
7	2009		98.1
8	2010		98.8
9	2011		99.4
10	2012		100.0

X Coefficient: 0.6376

Margin Reserve Calculations - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Holiday Haven (Water)
Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Schedule F-8
Page 1 of 1

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	126.0	127.5	127.7	
2	2004	126.0	127.5	127.7	
3	2005	127.0	128.5	127.6	
4	2006	125.5	127.0	127.6	
5	2007	126.0	127.5	127.5	
6	2008			127.5	-0.04%
7	2009			127.4	-0.04%
8	2010			127.4	-0.04%
9	2011			127.3	-0.04%
10	2012			127.3	-0.04%

X Coefficient(s) -0.0500

Equivalent Residential Connections - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Holiday Haven**

Schedule F-9
Page 1 of 1

Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	SFR Customers			4 Average	5 SFR Gallons Sold	6 Gallons/SFR (5)/(4)	7 Total Gallons Sold	8 Total ERCs (7)/(6)	9 Annual % Incr. in ERCs
	1 Year	2 Beginning	3 Ending						
1	2003	116	120	118.0	4,510	38.220	4,796	125.5	
2	2004	120	116	118.0	4,650	39.407	4,839	122.8	-2.14%
3	2005	116	118	117.0	4,815	41.154	4,986	121.2	-1.34%
4	2006	118	119	118.5	4,631	39.080	4,823	123.4	1.86%
5	2007	119	117	118.0	4,639	39.314	4,829	122.8	-0.48%

Average Growth Through 5-Year Period (Col. 8) -0.53%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	125.5	124.1	
2	2004	122.8	123.6	-0.38%
3	2005	121.2	123.1	-0.38%
4	2006	123.4	122.7	-0.38%
5	2007	122.8	122.2	-0.38%
6	2008		121.7	-0.38%
7	2009		121.3	-0.39%
8	2010		120.8	-0.39%
9	2011		120.3	-0.39%
10	2012		119.8	-0.39%

X Coefficient -0.4703

Margin Reserve Calculations-Wastewater

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Holiday Haven (Sewer)**
Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Schedule F-8
Page 1 of 1

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	107.5	109.0	110.5	
2	2004	111.4	112.9	111.4	
3	2005	111.8	113.3	112.3	
4	2006	111.1	112.6	113.1	
5	2007	112.0	113.5	114.0	
6	2008			114.9	0.76%
7	2009			115.7	0.75%
8	2010			116.6	0.75%
9	2011			117.5	0.74%
10	2012			118.3	0.74%

X Coefficient(s) 0.8667

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
 Holiday Haven**
 Docket No. XXXXXX-WU
 Test Year Ended: December 31, 2007

Schedule F-10
 Page 1 of 1

Preparer: Guastella Assoc.

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

Line No.	SFR Customers			4 Average	5 SFR Gallons Treated	6 Gallons/SFR (5)/(4)	7 Total Gallons Treated	8 Total ERCs (7)/(6)	9 Annual % Incr. in ERCs
	1 Year	2 Beginning	3 Ending						
1	2003	98	103	100.5	3,288	32.716	3,489	106.6	
2	2004	103	104	103.5	3,191	30.831	3,380	109.6	2.80%
3	2005	104	105	104.5	3,491	33.407	3,662	109.6	-0.01%
4	2006	105	105	105.0	3,509	33.419	3,701	110.7	1.03%
5	2007	105	103	104.0	3,580	34.423	3,769	109.5	-1.13%

Average Growth Through 5-Year Period (Col. 8) 0.66%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	106.6	107.9	
2	2004	109.6	108.5	0.63%
3	2005	109.6	109.2	0.63%
4	2006	110.7	109.9	0.62%
5	2007	109.5	110.6	0.62%
6	2008		111.3	0.62%
7	2009		111.9	0.61%
8	2010		112.6	0.61%
9	2011		113.3	0.60%
10	2012		114.0	0.60%

X Coefficient 0.6809

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Imperial Mobile Terrace (Water)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	244.3	244.3	244.6	
2	2004	245.2	245.8	245.8	
3	2005	246.3	247.8	247.1	
4	2006	247.0	248.5	248.4	
5	2007	247.8	249.3	249.7	
6	2008			250.9	0.51%
7	2009			252.2	0.51%
8	2010			253.5	0.50%
9	2011			254.7	0.50%
10	2012			256.0	0.50%

X Coefficient(s) 1.2708

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Imperial Mobile Terrace

Schedule F-9
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	SFR Customers			4 Average	5 SFR Gallons Sold	6 Gallons/SFR (5)/(4)	7 Total Gallons Sold	8 Total ERCs (7)/(6)	9 Annual % Incr. in ERCs
	1 Year	2 Beginning	3 Ending						
1	2003	244	243	243.5	8,044	33.035	8,044	243.5	
2	2004	243	244	243.5	7,395	30.370	7,395	243.5	0.00%
3	2005	244	247	245.5	6,871	27.988	6,871	245.5	0.82%
4	2006	247	245	246.0	7,714	31.358	7,714	246.0	0.20%
5	2007	245	240	242.5	17,552	72.379	17,552	242.5	-1.42%

Average Growth Through 5-Year Period (Col. 8) -0.10%

Year	2003	Demand Based		Increase
		ERCs	Trend	
1	2003	243.5	244.1	
2	2004	243.5	244.2	0.02%
3	2005	245.5	244.2	0.02%
4	2006	246.0	244.3	0.02%
5	2007	242.5	244.3	0.02%
6	2008		244.4	0.02%
7	2009		244.4	0.02%
8	2010		244.5	0.02%
9	2011		244.5	0.02%
10	2012		244.6	0.02%

X Coefficient 0.0500

Margin Reserve Calculations - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Interlachen Lake Estates / Park Manor (Water)
Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Schedule F-8
Page 1 of 1

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	274.5	278.5	277.3	
2	2004	279.5	281.5	281.0	
3	2005	282.6	282.6	284.7	
4	2006	285.2	286.4	288.4	
5	2007	293.0	294.5	292.1	
6	2008			295.8	1.26%
7	2009			299.5	1.25%
8	2010			303.2	1.23%
9	2011			306.8	1.22%
10	2012			310.5	1.20%

X Coefficient(s) 3.6917

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Interlachen Lake Estates / Park Manor
 Docket No. XXXXXX-WU
 Test Year Ended: December 31, 2007

Schedule F-9
 Page 1 of 1

Preparer: Guastella Assoc.

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

Line No.	SFR Customers			4 Average	5 SFR Gallons Sold	6 Gallons/SFR (5)/(4)	7 Total Gallons Sold	8 Total ERCs (7)/(6)	9 Annual % Incr. in ERCs
	1 Year	2 Beginning	3 Ending						
1	2003	261	270	265.5	12,599	47.454	13,132	276.7	
2	2004	270	266	268.0	12,652	47.209	12,881	272.9	-1.40%
3	2005	266	266	266.0	12,349	46.425	12,588	271.1	-0.62%
4	2006	266	264	265.0	11,995	45.264	12,274	271.2	0.01%
5	2007	264	254	259.0	11,360	43.860	11,506	262.3	-3.25%

Average Growth Through 5-Year Period (Col. 8) -1.33%

Year	Demand Based		Increase
	ERCs	Trend	
1 2003	276.7	276.9	
2 2004	272.9	273.9	-1.10%
3 2005	271.1	270.8	-1.11%
4 2006	271.2	267.8	-1.12%
5 2007	262.3	264.8	-1.14%
6 2008		261.7	-1.15%
7 2009		258.7	-1.16%
8 2010		255.6	-1.18%
9 2011		252.6	-1.19%
10 2012		249.5	-1.21%

X Coefficient -3.0466

Margin Reserve Calculations-Wastewater

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Interlachen Lake Estates / Park Manor (Sewer)
Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Schedule F-8
Page 1 of 1

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	31.0	35.0	34.2	
2	2004	31.0	33.0	33.2	
3	2005	31.0	31.0	32.2	
4	2006	30.9	30.9	31.2	
5	2007	31.0	31.0	30.2	
6	2008			29.2	-3.34%
7	2009			28.1	-3.46%
8	2010			27.1	-3.58%
9	2011			26.1	-3.72%
10	2012			25.1	-3.86%

X Coefficient(s) -1.0083

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Interlachen Lake Estates / Park Manor
 Docket No. XXXXXX-WU
 Test Year Ended: December 31, 2007

Schedule F-10
 Page 1 of 1

Preparer: Guastella Assoc.

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

Line No.	SFR Customers			4 Average	5 SFR Gallons Treated	6 Gallons/SFR (5)/(4)	7 Total Gallons Treated	8 Total ERCs (7)/(6)	9 Annual % Incr. in ERCs
	1 Year	2 Beginning	3 Ending						
1	2003	27	27	27.0	1,247	46.185	1,649	35.7	
2	2004	27	27	27.0	1,507	55.815	1,620	29.0	-18.71%
3	2005	27	26	26.5	1,154	43.547	1,378	31.6	9.02%
4	2006	26	26	26.0	1,065	40.962	1,259	30.7	-2.87%
5	2007	26	23	24.5	791	32.286	911	28.2	-8.20%

Average Growth Through 5-Year Period (Col. 8) -5.71%

Year	Demand Based		Increase
	ERCs	Trend	
1 2003	35.7	33.7	
2 2004	29.0	32.4	-3.93%
3 2005	31.6	31.1	-4.09%
4 2006	30.7	29.7	-4.27%
5 2007	28.2	28.4	-4.46%
6 2008		27.1	-4.67%
7 2009		25.8	-4.90%
8 2010		24.4	-5.15%
9 2011		23.1	-5.43%
10 2012		21.8	-5.74%

X Coefficient -1.3263

Margin Reserve Calculations - Water**Florida Public Service Commission**

Company: Aqua Utilities Florida, Inc.
Jasmine Lakes (Water)

Schedule F-8
 Page 1 of 1

Docket No. XXXXXX-WU
 Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	1,568.1	1,627.8	1,629.2	
2	2004	1,570.3	1,628.8	1,626.2	
3	2005	1,571.0	1,622.9	1,623.3	
4	2006	1,569.8	1,619.2	1,620.3	
5	2007	1,570.8	1,617.8	1,617.3	
6	2008			1,614.4	-0.18%
7	2009			1,611.4	-0.18%
8	2010			1,608.5	-0.18%
9	2011			1,605.5	-0.18%
10	2012			1,602.5	-0.18%

X Coefficient(s) -2.9625

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Jasmine Lakes (Water)
 Docket No. XXXXXX-WU
 Test Year Ended: December 31, 2007

Schedule F-9
 Page 1 of 1

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	Year	SFR Customers Beginning	SFR Customers Ending	SFR Customers Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	1,506	1,511	1,508.5	80,088	53.091	85,066	1,602.3	
2	2004	1,511	1,508	1,509.5	84,877	56.229	93,394	1,661.0	3.66%
3	2005	1,508	1,488	1,498.0	83,046	55.438	90,837	1,638.5	-1.35%
4	2006	1,488	1,498	1,493.0	106,622	71.415	114,992	1,610.2	-1.73%
5	2007	1,498	1,438	1,468.0	91,058	62.029	98,541	1,588.6	-1.34%

Average Growth Through 5-Year Period (Col. 8) -0.21%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	1,602.3	1,635.7	
2	2004	1,661.0	1,627.9	-0.48%
3	2005	1,638.5	1,620.1	-0.48%
4	2006	1,610.2	1,612.3	-0.48%
5	2007	1,588.6	1,604.5	-0.48%
6	2008		1,596.7	-0.49%
7	2009		1,588.9	-0.49%
8	2010		1,581.1	-0.49%
9	2011		1,573.3	-0.49%
10	2012		1,565.5	-0.50%

X Coefficient -7.8029

Margin Reserve Calculations-Wastewater

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Jasmine Lakes (Sewer)**

Schedule F-8

Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Page 1 of 1
Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	1,558.2	1,590.8	1,588.7	
2	2004	1,563.7	1,592.8	1,592.2	
3	2005	1,560.0	1,588.9	1,595.7	
4	2006	1,565.7	1,602.6	1,599.3	
5	2007	1,563.6	1,603.6	1,602.8	
6	2008			1,606.3	0.22%
7	2009			1,609.9	0.22%
8	2010			1,613.4	0.22%
9	2011			1,616.9	0.22%
10	2012			1,620.5	0.22%
			X Coefficient(s)	3.5333	

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Jasmine Lakes-Sewer

Schedule F-10

Docket No.

Page 1 of 1

Schedule Year Ended: December 31

Preparer: Guastella Assoc.

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

Line No.	SFR Customers			4 Average	5 SFR Gallons Treated	6 Gallons/ SFR (5)/(4)	7 Total Gallons Treated	8 Total ERCs (7)/(6)	9 Annual % Incr. in ERCs
	1 Year	2 Beginning	3 Ending						
1	2003	1,502	1,506	1,504.0	61,321	40.772	64,285	1,576.7	
2	2004	1,506	1,503	1,504.5	62,263	41.385	66,926	1,617.2	2.57%
3	2005	1,503	1,485	1,494.0	61,408	41.103	65,796	1,600.8	-1.02%
4	2006	1,485	1,494	1,489.5	64,945	43.602	69,115	1,585.1	-0.98%
5	2007	1,494	1,434	1,464.0	57,173	39.053	60,659	1,553.3	-2.01%

Average Growth Through 5-Year Period (Col. 8) -0.37%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	1,576.7	1,602.4	
2	2004	1,617.2	1,594.5	-0.49%
3	2005	1,600.8	1,586.6	-0.49%
4	2006	1,585.1	1,578.7	-0.50%
5	2007	1,553.3	1,570.8	-0.50%
6	2008		1,562.9	-0.50%
7	2009		1,555.0	-0.50%
8	2010		1,547.2	-0.51%
9	2011		1,539.3	-0.51%
10	2012		1,531.4	-0.51%

X Coefficient -7.8903

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Jungle Den (Water)**
Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Schedule F-8
Page 1 of 1

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	114.5	114.5	114.7	
2	2004	115.0	115.0	114.7	
3	2005	115.0	115.0	114.8	
4	2006	114.3	114.3	114.8	
5	2007	115.0	115.0	114.8	
6	2008			114.8	0.02%
7	2009			114.9	0.02%
8	2010			114.9	0.02%
9	2011			114.9	0.02%
10	2012			114.9	0.02%

X Coefficient(s) 0.0250

Equivalent Residential Connections - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Jungle Den**

Schedule F-9
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
	<u>SFR Customers</u>								
1	2003	112	112	112.0	2,052	18.321	2,084	113.7	
2	2004	112	112	112.0	1,981	17.688	2,011	113.7	-0.04%
3	2005	112	112	112.0	1,868	16.679	1,908	114.4	0.62%
4	2006	112	111	111.5	1,818	16.305	1,906	116.9	2.18%
5	2007	111	110	110.5	1,634	14.786	1,708	115.5	-1.19%

Average Growth Through 5-Year Period (Col. 8) 0.39%

Year	ERCs	Demand Based		Increase
		ERCs	Trend	
1	2003	113.7	113.5	
2	2004	113.7	114.2	0.59%
3	2005	114.4	114.8	0.59%
4	2006	116.9	115.5	0.59%
5	2007	115.5	116.2	0.58%
6	2008		116.9	0.58%
7	2009		117.5	0.58%
8	2010		118.2	0.57%
9	2011		118.9	0.57%
10	2012		119.6	0.57%

X Coefficient 0.6731

Margin Reserve Calculations-Wastewater

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Jungle Den (Sewer)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	134.0	134.0	134.6	
2	2004	135.6	135.6	135.3	
3	2005	137.0	137.0	136.0	
4	2006	136.4	136.4	136.7	
5	2007	137.0	137.0	137.4	
6	2008			138.1	0.50%
7	2009			138.7	0.49%
8	2010			139.4	0.49%
9	2011			140.1	0.49%
10	2012			140.8	0.49%

X Coefficient(s) 0.6833

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Jungle Den
 Docket No. XXXXXX-WU
 Test Year Ended: December 31, 2007

Schedule F-10
 Page 1 of 1

Preparer: Guastella Assoc.

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

Line No.	SFR Customers		4 Average	5 SFR Gallons Treated	6 Gallons/SFR (5)/(4)	7 Total Gallons Treated	8 Total ERCs (7)/(6)	9 Annual % Incr. in ERCs	
	1 Year	2 Beginning							3 Ending
1	2003	130	132	131.0	2,775	21.183	2,875	135.7	
2	2004	132	135	133.5	2,283	17.101	2,301	134.6	-0.86%
3	2005	135	134	134.5	2,011	14.952	2,043	136.6	1.55%
4	2006	134	136	135.0	2,146	15.896	2,206	138.8	1.56%
5	2007	136	135	135.5	2,580	19.041	2,632	138.2	-0.39%

Average Growth Through 5-Year Period (Col. 8) 0.46%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	135.7	134.9	
2	2004	134.6	135.9	0.68%
3	2005	136.6	136.8	0.68%
4	2006	138.8	137.7	0.68%
5	2007	138.2	138.6	0.67%
6	2008		139.6	0.67%
7	2009		140.5	0.66%
8	2010		141.4	0.66%
9	2011		142.3	0.65%
10	2012		143.3	0.65%

X Coefficient 0.9242

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
J.Swidorski-King Cove (Water)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	203.2	204.7	204.1	
2	2004	203.3	204.8	205.2	
3	2005	204.9	205.8	206.4	
4	2006	207.8	207.8	207.6	
5	2007	209.0	209.0	208.7	
6	2008			209.9	0.56%
7	2009			211.1	0.56%
8	2010			212.2	0.55%
9	2011			213.4	0.55%
10	2012			214.6	0.55%

X Coefficient(s) 1.1667

Equivalent Residential Connections - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
J.Swidorski-King Cove**

Schedule F-9
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	SFR Customers			4 Average	5 SFR Gallons Sold	6 Gallons/SFR (5)/(4)	7 Total Gallons Sold	8 Total ERCs (7)/(6)	9 Annual % Incr. in ERCs
	1 Year	2 Beginning	3 Ending						
1	2003	201	203	202.0	33,712	166.891	33,712	202.0	
2	2004	203	204	203.5	32,446	159.440	32,446	203.5	0.74%
3	2005	204	207	205.5	28,075	136.618	28,075	205.5	0.98%
4	2006	207	206	206.5	38,446	186.179	38,446	206.5	0.49%
5	2007	206	203	204.5	32,409	158.480	32,409	204.5	-0.97%

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

0.31%

Year	Demand Based		Increase
	ERCs	Trend	
1	2003	202.0	202.8
2	2004	203.5	203.6
3	2005	205.5	204.4
4	2006	206.5	205.2
5	2007	204.5	206.0
6	2008		206.8
7	2009		207.6
8	2010		208.4
9	2011		209.2
10	2012		210.0

X Coefficient: 0.8000

Margin Reserve Calculations-Wastewater

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
J.Swidorski-King Cove (Sewer)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	197.3	198.8	198.7	
2	2004	198.0	199.5	199.2	
3	2005	198.1	199.0	199.6	
4	2006	199.8	199.8	200.1	
5	2007	201.0	201.0	200.5	
6	2008			201.0	0.23%
7	2009			201.4	0.23%
8	2010			201.9	0.23%
9	2011			202.4	0.23%
10	2012			202.8	0.23%

X Coefficient(s) 0.4583

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
J.Swidorski-King Cove**

**Schedule F-10
Page 1 of 1**

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	SFR Customers			Average	SFR Gallons Treated	Gallons/ SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
Year	Beginning	Ending							
1	2003	193	198	195.5	16,701	85.427	16,701	195.5	
2	2004	198	198	198.0	16,882	85.263	16,882	198.0	1.28%
3	2005	198	199	198.5	16,215	81.688	16,215	198.5	0.25%
4	2006	199	198	198.5	17,448	87.899	17,448	198.5	0.00%
5	2007	198	195	196.5	14,361	73.084	14,361	196.5	-1.01%

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

0.13%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	195.5	196.9	
2	2004	198.0	197.2	0.13%
3	2005	198.5	197.4	0.13%
4	2006	198.5	197.7	0.13%
5	2007	196.5	197.9	0.13%
6	2008		198.2	0.13%
7	2009		198.4	0.13%
8	2010		198.7	0.13%
9	2011		198.9	0.13%
10	2012		199.2	0.13%

X Coefficient: 0.2500

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Kingswood (Water)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	63.0	63.0	63.7	
2	2004	64.3	64.3	63.9	
3	2005	65.0	65.0	64.1	
4	2006	64.3	64.3	64.3	
5	2007	64.0	64.0	64.5	
6	2008			64.7	0.30%
7	2009			64.9	0.30%
8	2010			65.1	0.30%
9	2011			65.3	0.29%
10	2012			65.5	0.29%

X Coefficient(s) 0.1917

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Kingswood (Water)
Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Schedule F-9
 Page 1 of 1

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	Year	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	63	60	61.5	3,292	53.528	3,292	61.5	
2	2004	60	61	60.5	3,552	58.711	3,552	60.5	-1.63%
3	2005	61	60	60.5	3,324	54.942	3,324	60.5	0.00%
4	2006	60	62	61.0	3,435	56.311	3,435	61.0	0.83%
5	2007	62	57	59.5	2,987	50.195	2,987	59.5	-2.46%

Average Growth Through 5-Year Period (Col. 8) -0.82%

Year	Demand Based		Increase
	ERCs	Trend	
1	2003	61.5	61.3
2	2004	60.5	61.0
3	2005	60.5	60.6
4	2006	61.0	60.3
5	2007	59.5	59.9
6	2008		59.6
7	2009		59.2
8	2010		58.9
9	2011		58.5
10	2012		58.2

X Coefficient: -0.3500

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Lake Gibson Estates (Water)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	825.0	861.3	859.0	
2	2004	832.9	859.7	861.1	
3	2005	839.7	861.2	863.3	
4	2006	843.2	864.7	865.4	
5	2007	848.0	869.5	867.6	
6	2008			869.7	0.25%
7	2009			871.8	0.25%
8	2010			874.0	0.25%
9	2011			876.2	0.25%
10	2012			878.3	0.25%

X Coefficient(s) 2.1500

Equivalent Residential Connections - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
 Lake Gibson Estates**
 Docket No. XXXXXX-WU
 Test Year Ended: December 31, 2007

Schedule F-9
 Page 1 of 1

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	Year	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	793	807	800.0	67,783	84.729	70,622	833.5	
2	2004	807	802	804.5	68,677	85.366	73,366	859.4	3.11%
3	2005	802	797	799.5	62,299	77.922	65,583	841.6	-2.07%
4	2006	797	812	804.5	80,310	99.826	84,179	843.3	0.19%
5	2007	812	784	798.0	72,867	91.311	77,805	852.1	1.05%

Average Growth Through 5-Year Period (Col. 8) 0.55%

Year	ERCs	Demand Based		Increase
		ERCs	Trend	
1	2003	833.5	841.8	
2	2004	859.4	843.9	0.25%
3	2005	841.6	846.0	0.25%
4	2006	843.3	848.1	0.25%
5	2007	852.1	850.2	0.25%
6	2008		852.3	0.25%
7	2009		854.4	0.25%
8	2010		856.5	0.25%
9	2011		858.6	0.24%
10	2012		860.7	0.24%

X Coefficient 2.0973

Margin Reserve Calculations-Wastewater

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Lake Gibson Estates (Sewer)**

**Schedule F-8
Page 1 of 1**

**Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007**

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	315.0	326.0	327.5	
2	2004	317.9	329.7	328.3	
3	2005	318.8	330.1	329.2	
4	2006	319.3	330.3	330.1	
5	2007	319.0	330.0	330.9	
6	2008			331.8	0.26%
7	2009			332.6	0.26%
8	2010			333.5	0.26%
9	2011			334.4	0.26%
10	2012			335.2	0.26%

X Coefficient(s) 0.8583

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Lake Gibson Estates**

Schedule F-10
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	SFR Customers		4 Average	5 SFR Gallons Treated	6 Gallons/SFR (5)/(4)	7 Total Gallons Treated	8 Total ERCs (7)/(6)	9 Annual % Incr. in ERCs	
	1 Year	2 Beginning							3 Ending
1	2003	304	310	307.0	17,189	55.990	17,591	314.2	
2	2004	310	311	310.5	18,088	58.254	19,149	328.7	4.63%
3	2005	311	316	313.5	17,012	54.265	18,972	349.6	6.36%
4	2006	316	312	314.0	17,910	57.038	19,853	348.1	-0.44%
5	2007	312	307	309.5	20,854	67.380	22,267	330.5	-5.05%

Average Growth Through 5-Year Period (Col. 8) 1.27%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	314.2	323.8	
2	2004	328.7	329.0	1.60%
3	2005	349.6	334.2	1.58%
4	2006	348.1	339.4	1.55%
5	2007	330.5	344.6	1.53%
6	2008		349.8	1.51%
7	2009		355.0	1.48%
8	2010		360.2	1.46%
9	2011		365.4	1.44%
10	2012		370.6	1.42%

X Coefficient 5.1933

Margin Reserve Calculations - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Lake Josephine (Water)
Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Schedule F-8
Page 1 of 1

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	533.0	540.0	538.4	
2	2004	545.8	547.5	549.9	
3	2005	559.2	560.9	561.4	
4	2006	568.8	574.6	572.9	
5	2007	577.1	584.1	584.5	
6	2008			596.0	1.97%
7	2009			607.5	1.93%
8	2010			619.0	1.90%
9	2011			630.6	1.86%
10	2012			642.1	1.83%

X Coefficient(s) 11.5250

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.

Schedule F-9

Lake Josephine (Water)

Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	Year	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	510	518	514.0	33,754	65.669	38,280	582.9	
2	2004	518	530	524.0	36,327	69.326	40,879	589.7	1.16%
3	2005	530	543	536.5	34,732	64.738	39,562	611.1	3.64%
4	2006	543	549	546.0	38,869	71.189	44,531	625.5	2.36%
5	2007	549	539	544.0	36,134	66.422	39,929	601.1	-3.90%

Average Growth Through 5-Year Period (Col. 8) 0.77%

Year	ERCs	Demand Based		Increase
		ERCs	Trend	
1	2003	582.9	587.6	
2	2004	589.7	594.8	1.23%
3	2005	611.1	602.1	1.22%
4	2006	625.5	609.3	1.20%
5	2007	601.1	616.5	1.19%
6	2008		623.8	1.17%
7	2009		631.0	1.16%
8	2010		638.2	1.15%
9	2011		645.5	1.13%
10	2012		652.7	1.12%

X Coefficient 7.2314

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Lake Osbourne (Water)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	467.1	484.6	484.7	
2	2004	467.0	486.0	485.7	
3	2005	467.8	486.8	486.7	
4	2006	468.1	487.1	487.7	
5	2007	470.2	489.2	488.8	
6	2008			489.8	0.21%
7	2009			490.8	0.21%
8	2010			491.8	0.21%
9	2011			492.9	0.21%
10	2012			493.9	0.21%

X Coefficient(s) 1.0250

Equivalent Residential Connections - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Lake Osbourne**

Schedule F-9
Page 1 of 1

Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	SFR Customers			Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
Year	Beginning	Ending							
1	2003	467	465	466.0	46,736	100.292	46,849	467.1	
2	2004	465	466	465.5	50,331	108.122	50,664	468.6	0.31%
3	2005	466	464	465.0	46,129	99.202	46,487	468.6	0.01%
4	2006	464	463	463.5	48,612	104.880	48,935	466.6	-0.43%
5	2007	463	451	457.0	44,032	96.350	44,341	460.2	-1.36%

Average Growth Through 5-Year Period (Col. 8) -0.37%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	467.1	469.4	
2	2004	468.6	467.8	-0.34%
3	2005	468.6	466.2	-0.34%
4	2006	466.6	464.6	-0.34%
5	2007	460.2	463.1	-0.34%
6	2008		461.5	-0.34%
7	2009		459.9	-0.34%
8	2010		458.3	-0.34%
9	2011		456.7	-0.35%
10	2012		455.1	-0.35%

X Coefficient -1.5827

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Lake Suzy (Water)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using year-end ERCs for the last five years and trended for the next five year period.

<u>Year</u>		<u>Year-End Connections</u>	<u>ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	494.3	719.3	724.0	
2	2004	512.0	743.8	747.2	
3	2005	543.4	781.9	770.3	
4	2006	560.6	799.1	793.4	
5	2007	568.8	807.3	816.6	
6	2008			839.7	2.83%
7	2009			862.8	2.76%
8	2010			886.0	2.68%
9	2011			909.1	2.61%
10	2012			932.2	2.54%
X Coefficient(s)				23.1333	

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.

Schedule F-9
Page 1 of 1

Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	SFR Customers			Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
Year	Beginning	Ending							
1	2003	425	434	429.5	17,605	40.990	30,701	749.0	
2	2004	434	462	448.0	21,060	47.009	35,814	761.9	1.72%
3	2005	462	482	472.0	20,987	44.464	34,602	778.2	2.15%
4	2006	482	490	486.0	21,582	44.407	35,326	795.5	2.22%
5	2007	490	477	483.5	23,621	48.854	38,678	791.7	-0.48%

Average Growth Through 5-Year Period (Col. 8) 1.40%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	749.0	751.4	
2	2004	761.9	763.3	1.58%
3	2005	778.2	775.2	1.56%
4	2006	795.5	787.2	1.54%
5	2007	791.7	799.1	1.51%
6	2008		811.0	1.49%
7	2009		822.9	1.47%
8	2010		834.8	1.45%
9	2011		846.7	1.43%
10	2012		858.6	1.41%

Margin Reserve Calculations-Wastewater

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Lake Suzy (Sewer)
Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Schedule F-8
Page 1 of 1

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using year-end ERCs for the last five years and trended for the next five year period.

<u>Year</u>		<u>Year-End Connections</u>	<u>ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	220.5	430.2	433.6	
2	2004	228.4	448.4	452.2	
3	2005	249.4	479.4	470.8	
4	2006	267.8	497.5	489.4	
5	2007	269.9	498.7	508.0	
6	2008			526.6	3.66%
7	2009			545.2	3.53%
8	2010			563.8	3.41%
9	2011			582.5	3.30%
10	2012			601.1	3.19%

X Coefficient(s) 18.6042

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.

Schedule F-10

Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	1	2 SFR Customers		3	4	5	6	7	8	9
	Year	Beginning	Ending	Average	SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs	
1	2003	161	167	164.0	5,765	35.152	18,264	519.6		
2	2004	167	175	171.0	6,398	37.415	20,379	544.7	4.83%	
3	2005	175	207	191.0	7,074	37.037	19,994	539.8	-0.89%	
4	2006	207	208	207.5	7,174	34.573	19,453	562.7	4.23%	
5	2007	208	196	202.0	7,276	36.020	20,467	568.2	0.99%	

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

2.26%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	519.6	523.9	
2	2004	544.7	535.5	2.20%
3	2005	539.8	547.0	2.15%
4	2006	562.7	558.5	2.11%
5	2007	568.2	570.0	2.06%
6	2008		581.6	2.02%
7	2009		593.1	1.98%
8	2010		604.6	1.94%
9	2011		616.2	1.91%
10	2012		627.7	1.87%

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Leisure Lakes (Water)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	282.5	282.5	284.5	
2	2004	288.3	288.3	286.7	
3	2005	290.3	290.3	288.8	
4	2006	291.3	291.3	290.9	
5	2007	291.7	291.7	293.1	
6	2008			295.2	0.73%
7	2009			297.3	0.72%
8	2010			299.5	0.72%
9	2011			301.6	0.71%
10	2012			303.7	0.71%

X Coefficient(s) 2.1333

Equivalent Residential Connections - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Leisure Lakes**

Schedule F-9
Page 1 of 1

Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	Year	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	264	275	269.5	6,468	24.000	6,523	271.8	
2	2004	275	281	278.0	6,588	23.698	6,658	281.0	3.37%
3	2005	281	281	281.0	6,779	24.125	6,802	282.0	0.36%
4	2006	281	284	282.5	7,115	25.186	7,115	282.5	0.19%
5	2007	284	265	274.5	6,706	24.430	6,706	274.5	-2.83%

Average Growth Through 5-Year Period (Col. 8) 0.25%

Year	Demand Based		Increase
	ERCs	Trend	
1	2003	271.8	276.9
2	2004	281.0	277.6
3	2005	282.0	278.3
4	2006	282.5	279.0
5	2007	274.5	279.7
6	2008		280.4
7	2009		281.1
8	2010		281.8
9	2011		282.5
10	2012		283.2

X Coefficient 0.6963

Margin Reserve Calculations-Wastewater

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Leisure Lakes (Sewer)**

**Schedule F-8
Page 1 of 1**

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	273.0	273.0	274.3	
2	2004	277.4	277.4	276.9	
3	2005	281.3	281.3	279.5	
4	2006	282.0	282.0	282.0	
5	2007	283.6	283.6	284.6	
6	2008			287.2	0.90%
7	2009			289.7	0.90%
8	2010			292.3	0.89%
9	2011			294.9	0.88%
10	2012			297.5	0.87%

X Coefficient(s) 2.5750

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
 Leisure Lakes
 Docket No. XXXXXX-WU
 Test Year Ended: December 31, 2007

Schedule F-10
 Page 1 of 1

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	SFR Customers			Average	SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
Year	Beginning	Ending							
1	2003	262	268	265.0	6,139	23.166	6,340	273.7	
2	2004	268	278	273.0	6,278	22.996	6,311	274.4	0.28%
3	2005	278	277	277.5	6,603	23.795	6,626	278.5	1.47%
4	2006	277	280	278.5	6,513	23.386	6,513	278.5	0.01%
5	2007	280	261	270.5	5,876	21.723	5,876	270.5	-2.87%
Average Growth Through 5-Year Period (Col. 8)									-0.29%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	273.7	275.6	
2	2004	274.4	275.3	-0.08%
3	2005	278.5	275.1	-0.08%
4	2006	278.5	274.9	-0.08%
5	2007	270.5	274.7	-0.08%
6	2008		274.4	-0.08%
7	2009		274.2	-0.08%
8	2010		274.0	-0.08%
9	2011		273.7	-0.08%
10	2012		273.5	-0.08%

X Coefficient: -0.2288

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Morningview (Water)**
Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Schedule F-8
Page 1 of 1

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	35.0	35.0	36.2	
2	2004	35.3	40.0	38.9	
3	2005	35.0	42.5	41.7	
4	2006	36.9	44.4	44.4	
5	2007	38.9	46.4	47.1	
6	2008			49.8	5.78%
7	2009			52.6	5.47%
8	2010			55.3	5.18%
9	2011			58.0	4.93%
10	2012			60.7	4.70%

X Coefficient(s) 2.7250

Equivalent Residential Connections - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Morningview**
Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Schedule F-9
Page 1 of 1

Preparer: Guastella Assoc.

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

Line No.	SFR Customers			4 Average	5 SFR Gallons Sold	6 Gallons/SFR (5)/(4)	7 Total Gallons Sold	8 Total ERCs (7)/(6)	9 Annual % Incr. in ERCs
	1 Year	2 Beginning	3 Ending						
1	2003	35	34	34.5	2,775	80.435	2,775	34.5	
2	2004	34	34	34.0	3,187	93.735	3,187	34.0	-1.45%
3	2005	34	32	33.0	2,178	66.000	2,178	33.0	-2.94%
4	2006	32	34	33.0	2,701	81.848	2,701	33.0	0.00%
5	2007	34	34	34.0	2,258	66.406	2,258	34.0	3.03%

Average Growth Through 5-Year Period (Col. 8) -0.36%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	34.5	34.1	
2	2004	34.0	33.9	-0.59%
3	2005	33.0	33.7	-0.59%
4	2006	33.0	33.5	-0.59%
5	2007	34.0	33.3	-0.60%
6	2008		33.1	-0.60%
7	2009		32.9	-0.60%
8	2010		32.7	-0.61%
9	2011		32.5	-0.61%
10	2012		32.3	-0.62%

X Coefficient -0.2000

Margin Reserve Calculations-Wastewater

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
 Morningview (Sewer)**
 Docket No. XXXXXX-WU
 Test Year Ended: December 31, 2007

Schedule F-8
 Page 1 of 1

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	34.0	34.0	34.4	
2	2004	33.3	36.9	37.0	
3	2005	33.0	40.5	39.7	
4	2006	34.9	42.4	42.3	
5	2007	37.0	44.5	45.0	
6	2008			47.6	5.90%
7	2009			50.3	5.57%
8	2010			52.9	5.28%
9	2011			55.6	5.01%
10	2012			58.2	4.78%

X Coefficient(s) 2.6542

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Morningview
 Docket No. XXXXXX-WU
 Test Year Ended: December 31, 2007

Schedule F-10
 Page 1 of 1

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	Year	SFR Customers		Average	SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	34	34	34.0	1,646	48.412	1,646	34.0	
2	2004	34	33	33.5	1,637	48.866	1,637	33.5	-1.47%
3	2005	33	31	32.0	1,460	45.625	1,460	32.0	-4.48%
4	2006	31	34	32.5	1,651	50.800	1,651	32.5	1.56%
5	2007	34	34	34.0	1,552	45.647	1,552	34.0	4.62%

Average Growth Through 5-Year Period (Col. 8) 0.00%

Year	ERCs	Demand Based		Increase
		ERCs	Trend	
1	2003	34.0	33.4	
2	2004	33.5	33.3	-0.30%
3	2005	32.0	33.2	-0.30%
4	2006	32.5	33.1	-0.30%
5	2007	34.0	33.0	-0.30%
6	2008		32.9	-0.30%
7	2009		32.8	-0.30%
8	2010		32.7	-0.30%
9	2011		32.6	-0.31%
10	2012		32.5	-0.31%

X Coefficient -0.1000

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Oakwood (Water)**
Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Schedule F-8
Page 1 of 1

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	223.0	224.5	220.5	
2	2004	230.0	231.5	223.6	
3	2005	202.5	204.0	226.6	
4	2006	233.5	235.0	229.7	
5	2007	236.6	238.1	232.8	
6	2008			235.8	1.32%
7	2009			238.9	1.30%
8	2010			242.0	1.28%
9	2011			245.0	1.27%
10	2012			248.1	1.25%

X Coefficient(s) 3.0667

Equivalent Residential Connections - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Oakwood (Water)**
Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Schedule F-9
Page 1 of 1

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	SFR Customers			Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
Year	Beginning	Ending							
1	2003	200	200	200.0	11,005	55.025	11,005	200.0	
2	2004	200	206	203.0	11,335	55.837	11,335	203.0	1.50%
3	2005	206	199	202.5	9,544	47.131	9,544	202.5	-0.25%
4	2006	199	211	205.0	10,217	49.839	10,217	205.0	1.23%
5	2007	211	199	205.0	10,491	51.175	10,547	206.1	0.53%

Average Growth Through 5-Year Period (Col. 8) 0.75%

Year	Demand Based		Increase
	ERCs	Trend	
1	2003	200.0	200.5
2	2004	203.0	201.9
3	2005	202.5	203.3
4	2006	205.0	204.7
5	2007	206.09	206.2
6	2008		207.6
7	2009		209.0
8	2010		210.4
9	2011		211.8
10	2012		213.3

X Coefficient 1.4189

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Ocala Oaks (Water)**

**Schedule F-8
Page 1 of 1**

**Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007**

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	1,715.4	1,722.4	1,711.9	
2	2004	1,727.6	1,734.6	1,742.7	
3	2005	1,755.5	1,762.5	1,773.6	
4	2006	1,802.0	1,809.0	1,804.4	
5	2007	1,832.3	1,839.3	1,835.2	
6	2008			1,866.0	1.68%
7	2009			1,896.9	1.65%
8	2010			1,927.7	1.63%
9	2011			1,958.5	1.60%
10	2012			1,989.3	1.57%

X Coefficient(s) 30.8250

Equivalent Residential Connections - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Ocala Oaks**

Schedule F-9
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	Year	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	1,667	1,676	1,671.5	149,709	89.566	150,787	1,683.5	
2	2004	1,676	1,706	1,691.0	138,902	82.142	140,850	1,714.7	1.85%
3	2005	1,706	1,752	1,729.0	142,475	82.403	143,334	1,739.4	1.44%
4	2006	1,752	1,777	1,764.5	173,351	98.244	173,586	1,766.9	1.58%
5	2007	1,777	1,754	1,765.5	179,693	101.780	180,129	1,769.8	0.16%

Average Growth Through 5-Year Period (Col. 8) 1.26%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	1,683.5	1,689.9	
2	2004	1,714.7	1,712.4	1.33%
3	2005	1,739.4	1,734.9	1.31%
4	2006	1,766.9	1,757.3	1.30%
5	2007	1,769.8	1,779.8	1.28%
6	2008		1,802.3	1.26%
7	2009		1,824.7	1.25%
8	2010		1,847.2	1.23%
9	2011		1,869.7	1.22%
10	2012		1,892.1	1.20%

X Coefficient 22.4671

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Orange Hill / Sugar Creek (Water)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	243.0	243.0	242.8	
2	2004	243.4	243.4	243.5	
3	2005	244.0	244.0	244.3	
4	2006	244.9	244.9	245.0	
5	2007	246.0	246.0	245.8	
6	2008			246.5	0.31%
7	2009			247.3	0.30%
8	2010			248.0	0.30%
9	2011			248.8	0.30%
10	2012			249.5	0.30%

X Coefficient(s) 0.7500

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Orange Hill / Sugar Creek
Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Schedule F-9
Page 1 of 1

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	Year	SFR Customers Beginning	SFR Customers Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	230	230	230.0	18,752	81.530	18,752	230.0	
2	2004	230	235	232.5	19,399	83.437	19,399	232.5	1.09%
3	2005	235	231	233.0	17,397	74.665	17,397	233.0	0.22%
4	2006	231	232	231.5	20,196	87.240	20,196	231.5	-0.64%
5	2007	232	231	231.5	18,787	81.151	18,787	231.5	0.00%

Average Growth Through 5-Year Period (Col. 8) 0.16%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	230.0	231.3	
2	2004	232.5	231.5	0.09%
3	2005	233.0	231.7	0.09%
4	2006	231.5	231.9	0.09%
5	2007	231.5	232.1	0.09%
6	2008		232.3	0.09%
7	2009		232.5	0.09%
8	2010		232.7	0.09%
9	2011		232.9	0.09%
10	2012		233.1	0.09%

X Coefficient 0.2000

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Palms Mobile Home Park (Water)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	59.5	59.5	58.5	
2	2004	59.0	59.0	59.5	
3	2005	59.0	59.0	60.6	
4	2006	62.3	62.3	61.6	
5	2007	63.0	63.0	62.6	
6	2008			63.6	1.64%
7	2009			64.6	1.61%
8	2010			65.7	1.59%
9	2011			66.7	1.56%
10	2012			67.7	1.54%

X Coefficient(s) 1.0250

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Palms Mobile Home Park

Schedule F-9
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	SFR Customers			4 Average	5 SFR Gallons Sold	6 Gallons/SFR (5)/(4)	7 Total Gallons Sold	8 Total ERCs (7)/(6)	9 Annual % Incr. in ERCs
	1 Year	2 Beginning	3 Ending						
1	2003	59	60	59.5	1,139	19.143	1,139	59.5	
2	2004	60	58	59.0	1,206	20.441	1,206	59.0	-0.84%
3	2005	58	60	59.0	1,082	18.339	1,082	59.0	0.00%
4	2006	60	58	59.0	1,253	21.237	1,253	59.0	0.00%
5	2007	58	57	57.5	1,289	22.419	1,289	57.5	-2.54%

Average Growth Through 5-Year Period (Col. 8) -0.85%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	59.5	59.6	
2	2004	59.0	59.2	-0.67%
3	2005	59.0	58.8	-0.68%
4	2006	59.0	58.4	-0.68%
5	2007	57.5	58.0	-0.68%
6	2008		57.6	-0.69%
7	2009		57.2	-0.69%
8	2010		56.8	-0.70%
9	2011		56.4	-0.70%
10	2012		56.0	-0.71%

X Coefficient(-0.4000

Margin Reserve Calculations - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Palm Port (Water)
Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Schedule F-8
 Page 1 of 1

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	106.0	106.0	105.8	
2	2004	107.3	107.3	106.6	
3	2005	107.0	107.0	107.5	
4	2006	106.5	106.5	108.3	
5	2007	110.6	110.6	109.2	
6	2008			110.0	0.77%
7	2009			110.8	0.77%
8	2010			111.7	0.76%
9	2011			112.5	0.75%
10	2012			113.4	0.75%

X Coefficient(s) 0.8417

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
 Palm Port
 Docket No. XXXXXX-WU
 Test Year Ended: December 31, 2007

Schedule F-9
 Page 1 of 1

Preparer: Guastella Assoc.

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

Line No.	SFR Customers			4 Average	5 SFR Gallons Sold	6 Gallons/SFR (5)/(4)	7 Total Gallons Sold	8 Total ERCs (7)/(6)	9 Annual % Incr. in ERCs
	1 Year	2 Beginning	3 Ending						
1	2003	104	108	106.0	4,703	44.368	4,703	106.0	
2	2004	108	105	106.5	4,852	45.559	4,852	106.5	0.47%
3	2005	105	105	105.0	4,890	46.571	4,890	105.0	-1.41%
4	2006	105	104	104.5	4,987	47.722	4,987	104.5	-0.48%
5	2007	104	105	104.5	4,755	45.506	4,755	104.5	0.00%

Average Growth Through 5-Year Period (Col. 8) -0.36%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	106.0	106.3	
2	2004	106.5	105.8	-0.47%
3	2005	105.0	105.3	-0.47%
4	2006	104.50	104.8	-0.47%
5	2007	104.5	104.3	-0.48%
6	2008		103.8	-0.48%
7	2009		103.3	-0.48%
8	2010		102.8	-0.48%
9	2011		102.3	-0.49%
10	2012		101.8	-0.49%

X Coefficient: -0.5000

Margin Reserve Calculations-Wastewater

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Palm Port (Sewer)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	106.0	106.0	106.2	
2	2004	107.0	107.0	106.5	
3	2005	107.0	107.0	106.8	
4	2006	106.0	106.0	107.1	
5	2007	107.9	107.9	107.4	
6	2008			107.6	0.26%
7	2009			107.9	0.26%
8	2010			108.2	0.26%
9	2011			108.5	0.26%
10	2012			108.8	0.26%

X Coefficient(s) 0.2833

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Palm Port**

Schedule F-10
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	Year	SFR Customers		Average	SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	103	107	105.0	4,154	39.562	4,154	105.0	
2	2004	107	105	106.0	4,202	39.642	4,202	106.0	0.95%
3	2005	105	105	105.0	4,311	41.057	4,311	105.0	-0.94%
4	2006	105	104	104.5	4,309	41.234	4,309	104.5	-0.48%
5	2007	104	104	104.0	4,044	38.885	4,044	104.0	-0.48%

Average Growth Through 5-Year Period (Col. 8) -0.24%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	105.0	105.6	
2	2004	106.0	105.3	-0.33%
3	2005	105.0	104.9	-0.33%
4	2006	104.5	104.6	-0.33%
5	2007	104.0	104.2	-0.33%
6	2008		103.9	-0.34%
7	2009		103.5	-0.34%
8	2010		103.2	-0.34%
9	2011		102.8	-0.34%
10	2012		102.5	-0.34%

X Coefficient -0.3500

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Palm Terrace (Water)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	1,188.5	1,188.5	1,190.8	
2	2004	1,193.8	1,197.3	1,194.1	
3	2005	1,190.8	1,197.8	1,197.3	
4	2006	1,192.1	1,199.1	1,200.6	
5	2007	1,196.9	1,203.9	1,203.8	
6	2008			1,207.1	0.27%
7	2009			1,210.4	0.27%
8	2010			1,213.6	0.27%
9	2011			1,216.9	0.27%
10	2012			1,220.1	0.27%

X Coefficient(s) 3.2583

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Palm Terrace
 Docket No. XXXXXX-WU
 Test Year Ended: December 31, 2007

Schedule F-9
 Page 1 of 1

Preparer: Guastella Assoc.

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

Line No.	SFR Customers			4 Average	5 SFR Gallons Sold	6 Gallons/SFR (5)/(4)	7 Total Gallons Sold	8 Total ERCs (7)/(6)	9 Annual % Incr. in ERCs
	1 Year	2 Beginning	3 Ending						
1	2003	1,173	1,176	1,174.5	60,036	51.116	62,866	1,229.9	
2	2004	1,176	1,159	1,167.5	64,560	55.298	67,076	1,213.0	-1.37%
3	2005	1,159	1,154	1,156.5	58,863	50.898	61,234	1,203.1	-0.82%
4	2006	1,154	1,125	1,139.5	71,061	62.362	73,456	1,177.9	-2.09%
5	2007	1,125	1,102	1,113.5	61,711	55.421	62,883	1,134.6	-3.67%

Average Growth Through 5-Year Period (Col. 8) -1.99%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	1,229.9	1,236.8	
2	2004	1,213.0	1,214.3	-1.82%
3	2005	1,203.1	1,191.7	-1.86%
4	2006	1,177.9	1,169.1	-1.89%
5	2007	1,134.6	1,146.6	-1.93%
6	2008		1,124.0	-1.97%
7	2009		1,101.5	-2.01%
8	2010		1,078.9	-2.05%
9	2011		1,056.4	-2.09%
10	2012		1,033.8	-2.13%

X Coefficient -22.5528

Margin Reserve Calculations-Wastewater

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Palm Terrace (Sewer)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	1,035.0	1,035.0	1,035.4	
2	2004	1,035.8	1,035.8	1,034.8	
3	2005	1,033.5	1,033.5	1,034.2	
4	2006	1,033.5	1,033.5	1,033.5	
5	2007	1,033.0	1,033.0	1,032.9	
6	2008			1,032.3	-0.06%
7	2009			1,031.7	-0.06%
8	2010			1,031.0	-0.06%
9	2011			1,030.4	-0.06%
10	2012			1,029.8	-0.06%

X Coefficient(s) -0.6250

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Palm Terrace**

Schedule F-10
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	SFR Customers			Average	SFR Gallons Treated	Gallons/ SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
Year	Beginning	Ending							
1	2003	1,020	1,020	1,020.0	41,505	40.691	41,505	1,020.0	
2	2004	1,020	1,011	1,015.5	41,513	40.879	41,523	1,015.7	-0.42%
3	2005	1,011	1,005	1,008.0	40,934	40.609	40,956	1,008.5	-0.71%
4	2006	1,005	978	991.5	44,855	45.240	44,876	992.0	-1.64%
5	2007	978	956	967.0	42,201	43.641	42,219	967.4	-2.48%

Average Growth Through 5-Year Period (Col. 8) -1.31%

Year		Demand Based		Increase
		ERCs	Trend	
1	2003	1,020.0	1,026.5	
2	2004	1,015.7	1,013.6	-1.26%
3	2005	1,008.5	1,000.7	-1.27%
4	2006	992.0	987.8	-1.29%
5	2007	967.4	974.9	-1.31%
6	2008		962.0	-1.32%
7	2009		949.2	-1.34%
8	2010		936.3	-1.36%
9	2011		923.4	-1.38%
10	2012		910.5	-1.40%

X Coefficient -12.8956

Margin Reserve Calculations - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Picciola Island (Water)
Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Schedule F-8
Page 1 of 1

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	145.0	146.5	145.3	
2	2004	145.0	146.5	147.2	
3	2005	146.4	147.9	149.2	
4	2006	149.3	150.8	151.1	
5	2007	152.6	154.1	153.0	
6	2008			155.0	1.27%
7	2009			156.9	1.25%
8	2010			158.9	1.24%
9	2011			160.8	1.22%
10	2012			162.7	1.21%

X Coefficient(s) 1.9417

Equivalent Residential Connections - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Picciola Island**

Schedule F-9
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	SFR Customers			Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
Year	Beginning	Ending							
1	2003	139	136	137.5	10,861	78.989	10,861	137.5	
2	2004	136	135	135.5	10,888	80.354	10,888	135.5	-1.45%
3	2005	135	138	136.5	9,787	71.700	9,787	136.5	0.74%
4	2006	138	141	139.5	12,242	87.756	12,242	139.5	2.20%
5	2007	141	141	141.0	12,185	86.419	12,185	141.0	1.08%

Average Growth Through 5-Year Period (Col. 8) 0.63%

Year		Demand Based		Increase
		ERCs	Trend	
1	2003	137.5	135.8	
2	2004	135.5	136.9	0.81%
3	2005	136.5	138.0	0.80%
4	2006	139.5	139.1	0.80%
5	2007	141.0	140.2	0.79%
6	2008		141.3	0.78%
7	2009		142.4	0.78%
8	2010		143.5	0.77%
9	2011		144.6	0.77%
10	2012		145.7	0.76%

X Coefficient 1.1000

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Spring Lake / Piney Woods (Water)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	172.0	172.0	172.0	
2	2004	174.2	174.2	173.8	
3	2005	175.8	175.8	175.5	
4	2006	175.5	175.5	177.2	
5	2007	180.0	180.0	179.0	
6	2008			180.7	0.97%
7	2009			182.4	0.96%
8	2010			184.2	0.95%
9	2011			185.9	0.94%
10	2012			187.6	0.93%

X Coefficient(s) 1.7333

Equivalent Residential Connections - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Spring Lake / Piney Woods**

Schedule F-9
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	SFR Customers			Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
Year	Beginning	Ending							
1	2003	167	169	168.0	15,514	92.345	15,623	169.2	
2	2004	169	170	169.5	15,541	91.687	15,722	171.5	1.36%
3	2005	170	171	170.5	14,811	86.868	14,953	172.1	0.39%
4	2006	171	172	171.5	18,118	105.644	18,228	172.5	0.24%
5	2007	172	171	171.5	17,168	100.104	17,294	172.8	0.13%

Average Growth Through 5-Year Period (Col. 8) 0.53%

Year	2003	Demand Based		Increase
		ERCs	Trend	
1	2003	169.2	170.0	
2	2004	171.5	170.8	0.48%
3	2005	172.1	171.6	0.48%
4	2006	172.5	172.4	0.48%
5	2007	172.76	173.3	0.48%
6	2008		174.1	0.47%
7	2009		174.9	0.47%
8	2010		175.7	0.47%
9	2011		176.6	0.47%
10	2012		177.4	0.47%

X Coefficient(0.8230

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Pomona Park (Water)**
Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Schedule F-8
Page 1 of 1

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	187.0	202.5	204.3	
2	2004	190.9	203.7	200.6	
3	2005	187.8	197.8	197.0	
4	2006	179.9	189.9	193.3	
5	2007	181.0	191.0	189.6	
6	2008			185.9	-1.94%
7	2009			182.3	-1.98%
8	2010			178.6	-2.02%
9	2011			174.9	-2.06%
10	2012			171.2	-2.10%

X Coefficient(s) -3.6750

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
 Pomona Park
 Docket No. XXXXXX-WU
 Test Year Ended: December 31, 2007

Schedule F-9
 Page 1 of 1

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	SFR Customers			Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
Year	Beginning	Ending							
1	2003	152	158	155.0	8,597	55.465	10,816	195.0	
2	2004	158	153	155.5	8,748	56.257	11,055	196.5	0.77%
3	2005	153	145	149.0	8,591	57.658	11,472	199.0	1.25%
4	2006	145	143	144.0	8,465	58.785	12,886	219.2	10.17%
5	2007	143	138	140.5	8,103	57.673	9,861	171.0	-22.00%
Average Growth Through 5-Year Period (Col. 8)									-3.23%

Year	ERCs	Demand Based		Increase
		ERCs	Trend	
1	2003	195.0	201.2	
2	2004	196.5	198.7	-1.26%
3	2005	199.0	196.1	-1.28%
4	2006	219.2	193.6	-1.29%
5	2007	171.0	191.1	-1.31%
6	2008		188.5	-1.33%
7	2009		186.0	-1.35%
8	2010		183.5	-1.36%
9	2011		180.9	-1.38%
10	2012		178.4	-1.40%

X Coefficient -2.5362

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Quail Ridge (Water)**

**Schedule F-8
Page 1 of 1**

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	67.0	67.0	67.2	
2	2004	71.9	71.9	75.3	
3	2005	87.1	87.1	83.4	
4	2006	94.8	94.8	91.5	
5	2007	96.0	96.0	99.6	
6	2008			107.6	8.13%
7	2009			115.7	7.52%
8	2010			123.8	6.99%
9	2011			131.9	6.53%
10	2012			140.0	6.13%

X Coefficient(s) 8.0917

Equivalent Residential Connections - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Quail Ridge**

Schedule F-9
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	SFR Customers			Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
Year	Beginning	Ending							
1	2003	59	65	62.0	4,485	72.339	4,485	62.0	
2	2004	65	71	68.0	4,318	63.500	4,318	68.0	9.68%
3	2005	71	90	80.5	5,168	64.199	5,168	80.5	18.38%
4	2006	90	94	92.0	6,381	69.359	6,381	92.0	14.29%
5	2007	94	91	92.5	6,158	66.568	6,158	92.5	0.54%

Average Growth Through 5-Year Period (Col. 8) 10.52%

Year	Demand Based		Increase
	ERCs	Trend	
1	2003	62.0	62.0
2	2004	68.0	70.5
3	2005	80.5	79.0
4	2006	92.0	87.5
5	2007	92.5	96.0
6	2008		104.5
7	2009		113.0
8	2010		121.5
9	2011		130.0
10	2012		138.5

X Coefficient(8.5000

Margin Reserve Calculations - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Ravenswood (Water)

Schedule F-8

Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	41.3	41.3	41.1	
2	2004	42.1	42.1	42.2	
3	2005	43.2	43.2	43.4	
4	2006	44.4	44.4	44.5	
5	2007	45.8	45.8	45.6	
6	2008			46.8	2.48%
7	2009			47.9	2.42%
8	2010			49.0	2.37%
9	2011			50.2	2.31%
10	2012			51.3	2.26%

X Coefficient(s) 1.1333

Equivalent Residential Connections - Water

**Company: Aqua Utilities Florida, Inc.
Ravenswood**
Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	SFR Customers			4 Average	5 SFR Gallons Sold	6 Gallons/SFR (5)/(4)	7 Total Gallons Sold	8 Total ERCs (7)/(6)	9 Annual % Incr. in ERCs
	1 Year	2 Beginning	3 Ending						
1	2003	41	42	41.5	3,150	75.904	3,150	41.5	
2	2004	42	43	42.5	3,222	75.812	3,222	42.5	2.41%
3	2005	43	44	43.5	3,542	81.425	3,542	43.5	2.35%
4	2006	44	45	44.5	4,017	90.270	4,017	44.5	2.30%
5	2007	45	44	44.5	3,861	86.755	3,861	44.5	0.00%

Average Growth Through 5-Year Period (Col. 8) 1.76%

Year	Demand Based		Increase
	ERCs	Trend	
1 2003	41.5	41.7	
2 2004	42.5	42.5	1.92%
3 2005	43.5	43.3	1.88%
4 2006	44.5	44.1	1.85%
5 2007	44.5	44.9	1.81%
6 2008		45.7	1.78%
7 2009		46.5	1.75%
8 2010		47.3	1.72%
9 2011		48.1	1.69%
10 2012		48.9	1.66%

X Coefficient 0.8000

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
River Grove (Water)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	106.0	106.0	106.3	
2	2004	107.0	107.0	106.6	
3	2005	107.0	107.0	106.9	
4	2006	107.0	107.0	107.1	
5	2007	107.3	107.3	107.4	
6	2008			107.7	0.25%
7	2009			107.9	0.25%
8	2010			108.2	0.25%
9	2011			108.5	0.25%
10	2012			108.7	0.25%

X Coefficient(s) 0.2667

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
River Grove

Schedule F-9
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	SFR Customers			Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
Year	Beginning	Ending							
1	2003	105	107	106.0	5,660	53.396	5,660	106.0	
2	2004	107	106	106.5	6,138	57.634	6,138	106.5	0.47%
3	2005	106	106	106.0	6,265	59.104	6,265	106.0	-0.47%
4	2006	106	107	106.5	7,106	66.723	7,106	106.5	0.47%
5	2007	107	107	107.0	6,162	57.587	6,162	107.0	0.47%

Average Growth Through 5-Year Period (Col. 8) 0.24%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	106.0	106.0	
2	2004	106.5	106.2	0.19%
3	2005	106.0	106.4	0.19%
4	2006	106.5	106.6	0.19%
5	2007	107.0	106.8	0.19%
6	2008		107.0	0.19%
7	2009		107.2	0.19%
8	2010		107.4	0.19%
9	2011		107.6	0.19%
10	2012		107.8	0.19%

X Coefficient 0.2000

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Rosalie Oaks (Water)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	92.2	92.2	92.5	
2	2004	94.1	94.1	93.7	
3	2005	95.0	95.0	94.9	
4	2006	96.4	96.4	96.1	
5	2007	97.0	97.0	97.3	
6	2008			98.5	1.23%
7	2009			99.7	1.22%
8	2010			100.9	1.20%
9	2011			102.1	1.19%
10	2012			103.3	1.17%

X Coefficient(s) 1.2000

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Rosalie Oaks
Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Schedule F-9
 Page 1 of 1

Preparer: Guastella Assoc.

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

Line No.	SFR Customers			4 Average	5 SFR Gallons Sold	6 Gallons/SFR (5)/(4)	7 Total Gallons Sold	8 Total ERCs (7)/(6)	9 Annual % Incr. in ERCs
	1 Year	2 Beginning	3 Ending						
1	2003	90	92	91.0	2,538	27.890	2,538	91.0	
2	2004	92	91	91.5	3,355	36.667	3,355	91.5	0.55%
3	2005	91	94	92.5	2,723	29.438	2,723	92.5	1.09%
4	2006	94	95	94.5	3,267	34.571	3,267	94.5	2.16%
5	2007	95	85	90.0	2,462	27.354	2,462	90.0	-4.76%

Average Growth Through 5-Year Period (Col. 8) -0.28%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	91.0	91.7	
2	2004	91.5	91.8	0.11%
3	2005	92.5	91.9	0.11%
4	2006	94.5	92.0	0.11%
5	2007	90.0	92.1	0.11%
6	2008		92.2	0.11%
7	2009		92.3	0.11%
8	2010		92.4	0.11%
9	2011		92.5	0.11%
10	2012		92.6	0.11%

X Coefficient 0.1000

Margin Reserve Calculations-Wastewater

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Rosalie Oaks (Sewer)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	92.2	92.2	92.3	
2	2004	94.1	94.1	93.7	
3	2005	95.0	95.0	95.2	
4	2006	96.5	96.5	96.6	
5	2007	98.0	98.0	98.0	
6	2008			99.4	1.44%
7	2009			100.8	1.42%
8	2010			102.2	1.40%
9	2011			103.6	1.38%
10	2012			105.0	1.36%

X Coefficient(s) 1.4083

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Rosalie Oaks
 Docket No. XXXXXX-WU
 Test Year Ended: December 31, 2007

Schedule F-10
 Page 1 of 1

Preparer: Guastella Assoc.

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

Line No.	1	2		3	4	5	6	7	8	9
	Year	SFR Customers		Average	SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs	
1	2003	90	92	91.0	765	8.407	765	91.0		
2	2004	92	91	91.5	765	8.361	765	91.5	0.55%	
3	2005	91	94	92.5	817	8.832	817	92.5	1.09%	
4	2006	94	95	94.5	687	7.270	687	94.5	2.16%	
5	2007	95	85	90.0	1,451	16.122	1,451	90.0	-4.76%	

Average Growth Through 5-Year Period (Col. 8) -0.28%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	91.0	91.7	
2	2004	91.5	91.8	0.11%
3	2005	92.5	91.9	0.11%
4	2006	94.5	92.0	0.11%
5	2007	90.0	92.1	0.11%
6	2008		92.2	0.11%
7	2009		92.3	0.11%
8	2010		92.4	0.11%
9	2011		92.5	0.11%
10	2012		92.6	0.11%

X Coefficient 0.1000

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
St. Johns Highlands (Water)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	98.0	98.0	97.5	
2	2004	97.8	97.8	98.1	
3	2005	98.0	98.0	98.7	
4	2006	99.5	99.5	99.2	
5	2007	100.0	100.0	99.8	
6	2008			100.4	0.58%
7	2009			101.0	0.57%
8	2010			101.5	0.57%
9	2011			102.1	0.57%
10	2012			102.7	0.56%

X Coefficient(s) 0.5750

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
St. Johns Highlands

Schedule F-9
Page 1 of 1

Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	SFR Customers			4 Average	5 SFR Gallons Sold	6 Gallons/SFR (5)/(4)	7 Total Gallons Sold	8 Total ERCs (7)/(6)	9 Annual % Incr. in ERCs
	1 Year	2 Beginning	3 Ending						
1	2003	98	97	97.5	2,919	29.938	2,919	97.5	
2	2004	97	96	96.5	2,921	30.269	2,921	96.5	-1.03%
3	2005	96	93	94.5	2,838	30.032	2,838	94.5	-2.07%
4	2006	93	95	94.0	2,979	31.691	2,979	94.0	-0.53%
5	2007	95	96	95.5	3,234	33.864	3,234	95.5	1.60%

Average Growth Through 5-Year Period (Col. 8) -0.52%

Note: Hermit Cove and St. Johns Highlands share the same source of supply. Estimated gallons sold based on Hermit Cove at 65% and St. Johns Highland at 35%.

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	97.5	96.9	
2	2004	96.5	96.3	-0.67%
3	2005	94.5	95.6	-0.68%
4	2006	94.0	95.0	-0.68%
5	2007	95.5	94.3	-0.68%
6	2008		93.6	-0.69%
7	2009		93.0	-0.69%
8	2010		92.3	-0.70%
9	2011		91.7	-0.70%
10	2012		91.1	-0.71%

X Coefficient(-0.6500

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Sebring Lakes (Water)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	54.0	54.0		
2	2004	58.5	58.5	58.4	
3	2005	66.4	66.4	65.6	
4	2006	71.0	71.0	72.9	
5	2007	81.1	81.1	80.1	
6	2008			86.2	7.62%
7	2009			92.9	7.73%
8	2010			99.5	7.18%
9	2011			106.2	6.70%
10	2012			112.9	6.28%

X Coefficient(s) 6.9500

Company: **Aqua Utilities Florida, Inc.**
Sebring Lakes (Water)

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	SFR Customers			Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
Year	Beginning	Ending							
1	2003	49	56	52.5	3,017	57.467	3,017	52.5	
2	2004	56	62	59.0	3,022	51.220	3,022	59.0	12.38%
3	2005	62	69	65.5	3,546	54.137	3,546	65.5	11.02%
4	2006	69	73	71.0	5,205	73.310	5,205	71.0	8.40%
5	2007	73	66	69.5	4,648	66.873	4,648	69.5	-2.11%

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

7.26%

Year		Demand Based		Increase
		ERCs	Trend	
1	2003	52.5		
2	2004	59.0	60.7	#DIV/0!
3	2005	65.5	64.4	6.10%
4	2006	71.0	68.1	5.75%
5	2007	69.5	71.8	5.43%
6	2008		77.3	7.66%
7	2009		81.9	5.95%
8	2010		86.5	5.62%
9	2011		91.1	5.32%
10	2012		95.7	5.05%

X Coefficient(4.1500

Margin Reserve Calculations - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Silver Lake Estates / Western Shores (Water)
 Docket No. XXXXXX-WU
 Test Year Ended: December 31, 2007

Schedule F-8
 Page 1 of 1

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	1,515.0	1,822.8	1,818.2	
2	2004	1,534.4	1,833.2	1,844.0	
3	2005	1,568.5	1,870.9	1,869.9	
4	2006	1,605.4	1,907.9	1,895.7	
5	2007	1,619.7	1,914.6	1,921.6	
6	2008			1,947.4	1.35%
7	2009			1,973.3	1.33%
8	2010			1,999.1	1.31%
9	2011			2,025.0	1.29%
10	2012			2,050.8	1.28%

X Coefficient(s) 25.8458

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Silver Lake Estates / Western Shores
 Docket No. XXXXXX-WU
 Test Year Ended: December 31, 2007

Schedule F-9
 Page 1 of 1

Preparer: Guastella Assoc.

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

Line No.	SFR Customers			4 Average	5 SFR Gallons Sold	6 Gallons/SFR (5)/(4)	7 Total Gallons Sold	8 Total ERCs (7)/(6)	9 Annual % Incr. in ERCs
	1 Year	2 Beginning	3 Ending						
1	2003	1,485	1,515	1,500.0	235,141	156.761	244,810	1,561.7	
2	2004	1,515	1,520	1,517.5	250,337	164.967	255,372	1,548.0	-0.87%
3	2005	1,520	1,573	1,546.5	223,888	144.771	227,342	1,570.4	1.44%
4	2006	1,573	1,594	1,583.5	303,288	191.530	305,696	1,596.1	1.64%
5	2007	1,594	1,589	1,591.5	280,707	176.379	282,185	1,599.9	0.24%

Average Growth Through 5-Year Period (Col. 8) 0.61%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	1,561.7	1,550.3	
2	2004	1,548.0	1,562.8	0.80%
3	2005	1,570.4	1,575.2	0.80%
4	2006	1,596.1	1,587.6	0.79%
5	2007	1,599.9	1,600.1	0.78%
6	2008		1,612.5	0.78%
7	2009		1,625.0	0.77%
8	2010		1,637.4	0.77%
9	2011		1,649.9	0.76%
10	2012		1,662.3	0.75%

X Coefficient 12.4452

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Silver Lake Oaks (Water)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	50.0	50.0	50.9	
2	2004	50.6	50.6	49.6	
3	2005	49.5	49.5	48.3	
4	2006	45.3	45.3	46.9	
5	2007	46.0	46.0	45.6	
6	2008			44.3	-2.92%
7	2009			42.9	-3.01%
8	2010			41.6	-3.11%
9	2011			40.3	-3.21%
10	2012			38.9	-3.31%

X Coefficient(s) -1.3333

Equivalent Residential Connections - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Silver Lake Oaks**

Schedule F-9
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	1	2		3	4	5	6	7	8	9
	Year	SFR Customers			Average	SFR Gallons Sold	Gallons/ SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	37	39		38.0	1,382	36.368	1,382	38.0	
2	2004	39	37		38.0	1,478	38.895	1,478	38.0	0.00%
3	2005	37	37		37.0	1,686	45.568	1,686	37.0	-2.63%
4	2006	37	37		37.0	1,753	47.378	1,753	37.0	0.00%
5	2007	37	26		31.5	1,697	53.873	1,697	31.5	-14.86%

Average Growth Through 5-Year Period (Col. 8) -4.58%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	38.0	39.1	
2	2004	38.0	37.7	-3.58%
3	2005	37.0	36.3	-3.71%
4	2006	37.0	34.9	-3.86%
5	2007	31.5	33.5	-4.01%
6	2008		32.1	-4.18%
7	2009		30.7	-4.36%
8	2010		29.3	-4.56%
9	2011		27.9	-4.78%
10	2012		26.5	-5.02%

X Coefficient: -1.4000

Margin Reserve Calculations-Wastewater

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Silver Lake Oaks (Sewer)
Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Schedule F-8
Page 1 of 1

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	50.0	50.0	51.1	
2	2004	50.6	50.6	49.6	
3	2005	49.5	49.5	48.0	
4	2006	45.0	45.0	46.5	
5	2007	45.0	45.0	44.9	
6	2008			43.3	-3.47%
7	2009			41.8	-3.60%
8	2010			40.2	-3.73%
9	2011			38.7	-3.87%
10	2012			37.1	-4.03%

X Coefficient(s) -1.5583

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Silver Lake Oaks
 Docket No. XXXXXX-WU
 Test Year Ended: December 31, 2007

Schedule F-10
 Page 1 of 1

Preparer: Guastella Assoc.

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

Line No.	SFR Customers			4 Average	5 SFR Gallons Treated	6 Gallons/ SFR (5)/(4)	7 Total Gallons Treated	8 Total ERCs (7)/(6)	9 Annual % Incr. in ERCs
	1 Year	2 Beginning	3 Ending						
1	2003	37	39	38.0	1,268	33.368	1,268	38.0	
2	2004	39	37	38.0	1,346	35.421	1,346	38.0	0.00%
3	2005	37	37	37.0	1,517	41.000	1,517	37.0	-2.63%
4	2006	37	37	37.0	1,501	40.568	1,501	37.0	0.00%
5	2007	37	26	31.5	1,458	46.286	1,458	31.5	-14.86%

Average Growth Through 5-Year Period (Col. 8) -4.58%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	38.0	39.1	
2	2004	38.0	37.7	-3.58%
3	2005	37.00	36.3	-3.71%
4	2006	37.0	34.9	-3.86%
5	2007	31.5	33.5	-4.01%
6	2008		32.1	-4.18%
7	2009		30.7	-4.36%
8	2010		29.3	-4.56%
9	2011		27.9	-4.78%
10	2012		26.5	-5.02%

X Coefficient -1.4000

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Skycrest (Water)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	122.0	124.0	125.5	
2	2004	123.3	127.3	126.1	
3	2005	124.1	128.1	126.7	
4	2006	122.9	126.9	127.2	
5	2007	123.0	127.0	127.8	
6	2008			128.4	0.44%
7	2009			128.9	0.44%
8	2010			129.5	0.44%
9	2011			130.1	0.44%
10	2012			130.6	0.44%

X Coefficient(s) 0.5667

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Skycrest
 Docket No. XXXXXX-WU
 Test Year Ended: December 31, 2007

Schedule F-9
 Page 1 of 1

Preparer: Guastella Assoc.

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

Line No.	SFR Customers			4 Average	5 SFR Gallons Sold	6 Gallons/SFR (5)/(4)	7 Total Gallons Sold	8 Total ERCs (7)/(6)	9 Annual % Incr. in ERCs
	1 Year	2 Beginning	3 Ending						
1	2003	111	119	115.0	6,677	58.061	7,822	134.7	
2	2004	119	109	114.0	6,426	56.368	7,906	140.3	4.11%
3	2005	109	114	111.5	5,449	48.870	6,995	143.1	2.05%
4	2006	114	117	115.5	6,330	54.805	8,025	146.4	2.30%
5	2007	117	116	116.5	6,332	54.351	7,444	137.0	-6.46%

Average Growth Through 5-Year Period (Col. 8) 0.41%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	134.7	138.2	
2	2004	140.3	139.2	0.77%
3	2005	143.1	140.3	0.77%
4	2006	146.43	141.4	0.76%
5	2007	137.0	142.4	0.75%
6	2008		143.5	0.75%
7	2009		144.6	0.74%
8	2010		145.6	0.74%
9	2011		146.7	0.73%
10	2012		147.8	0.73%

X Coefficient 1.0653

Margin Reserve Calculations-Wastewater

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
South Seas (Sewer)**

**Schedule F-8
Page 1 of 1**

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	64.0	319.5	318.6	
2	2004	64.0	319.5	319.6	
3	2005	64.0	319.5	320.7	
4	2006	65.4	320.9	321.7	
5	2007	68.3	323.8	322.7	
6	2008			323.7	0.31%
7	2009			324.7	0.31%
8	2010			325.7	0.31%
9	2011			326.7	0.31%
10	2012			327.7	0.31%

X Coefficient(s) 1.0083

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
 South Seas
 Docket No. XXXXXX-WU
 Test Year Ended: December 31, 2007

Schedule F-10
 Page 1 of 1

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	SFR Customers			Average	SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
Year	Beginning	Ending							
1	2003	32	32	32.0	2,445	76.406	77,855	1,019.0	
2	2004	32	32	32.0	2,191	68.469	65,870	962.0	-5.59%
3	2005	32	31	31.5	1,636	51.937	20,790	400.3	-58.39%
4	2006	31	33	32.0	2,662	83.188	38,546	463.4	15.75%
5	2007	33	30	31.5	2,634	83.619	74,876	895.4	93.25%

Average Growth Through 5-Year Period (Col. 8) -3.18%

Year	ERCs	Demand Based		Increase
		ERCs	Trend	
1	2003	1,019.0	897.2	
2	2004	962.0	822.6	-8.31%
3	2005	400.3	748.0	-9.07%
4	2006	463.4	673.4	-9.97%
5	2007	895.4	598.9	-11.07%
6	2008		524.3	-12.45%
7	2009		449.7	-14.22%
8	2010		375.2	-16.58%
9	2011		300.6	-19.88%
10	2012		226.0	-24.81%

X Coefficient: -74.5720

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Stone Mountain (Water)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	10.0	10.0	10.0	
2	2004	10.0	10.0	10.0	
3	2005	10.0	10.0	10.0	
4	2006	10.0	10.0	10.0	
5	2007	10.0	10.0	10.0	
6	2008			10.0	0.00%
7	2009			10.0	0.00%
8	2010			10.0	0.00%
9	2011			10.0	0.00%
10	2012			10.0	0.00%

X Coefficient(s) 0.0000

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Stone Mountain
 Docket No. XXXXXX-WU
 Test Year Ended: December 31, 2007

Schedule F-9
 Page 1 of 1

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	Year	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	9	9	9.0	673	74.778	673	9.0	
2	2004	9	9	9.0	709	78.778	709	9.0	0.00%
3	2005	9	10	9.5	501	52.737	501	9.5	5.56%
4	2006	10	10	10.0	607	60.700	607	10.0	5.26%
5	2007	10	10	10.0	579	57.890	579	10.0	0.00%

Average Growth Through 5-Year Period (Col. 8) 2.67%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	9.0	8.9	
2	2004	9.0	9.2	3.37%
3	2005	9.5	9.5	3.26%
4	2006	10.0	9.8	3.16%
5	2007	10.0	10.1	3.06%
6	2008		10.4	2.97%
7	2009		10.7	2.88%
8	2010		11.0	2.80%
9	2011		11.3	2.73%
10	2012		11.6	2.65%

X Coefficient: 0.3000

Margin Reserve Calculations - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Summit Chase (Water)
Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Schedule F-8
Page 1 of 1

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	217.9	224.9	226.4	
2	2004	218.7	225.7	225.7	
3	2005	220.1	227.1	224.9	
4	2006	220.0	225.8	224.1	
5	2007	221.0	221.0	223.4	
6	2008			222.6	-0.34%
7	2009			221.8	-0.34%
8	2010			221.1	-0.35%
9	2011			220.3	-0.35%
10	2012			219.5	-0.35%

X Coefficient(s) -0.7667

Equivalent Residential Connections - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Summit Chase**

Schedule F-9
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	SFR Customers			Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
Year	Beginning	Ending							
1	2003	214	213	213.5	8,835	41.382	13,772	332.8	
2	2004	213	213	213.0	8,279	38.869	11,581	298.0	-10.47%
3	2005	213	217	215.0	7,701	35.819	11,348	316.8	6.33%
4	2006	217	216	216.5	8,839	40.827	10,746	263.2	-16.92%
5	2007	216	208	212.0	7,030	33.159	7,362	222.0	-15.64%

Average Growth Through 5-Year Period (Col. 8) -9.62%

Year	ERCs	Demand Based		Increase
		Trend		
1	2003	332.8	337.8	
2	2004	298.0	312.2	-7.59%
3	2005	316.8	286.6	-8.21%
4	2006	263.2	260.9	-8.94%
5	2007	222.0	235.3	-9.82%
6	2008		209.7	-10.89%
7	2009		184.0	-12.22%
8	2010		158.4	-13.93%
9	2011		132.8	-16.18%
10	2012		107.1	-19.30%

X Coefficient -25.6302

Margin Reserve Calculations-Wastewater

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Summit Chase (Sewer)**

**Schedule F-8
Page 1 of 1**

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	216.9	216.9	217.4	
2	2004	217.7	217.7	217.7	
3	2005	219.0	219.0	217.9	
4	2006	217.9	217.9	218.1	
5	2007	218.0	218.0	218.4	
6	2008			218.6	0.11%
7	2009			218.9	0.11%
8	2010			219.1	0.11%
9	2011			219.4	0.11%
10	2012			219.6	0.11%

X Coefficient(s) 0.2417

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Summit Chase**

Schedule F-10
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	SFR Customers			Average	SFR Gallons Treated	Gallons/ SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
Year	Beginning	Ending							
1	2003	214	213	213.5	8,197	38.393	8,236	214.5	
2	2004	213	213	213.0	7,809	36.662	7,864	214.5	-0.01%
3	2005	213	217	215.0	7,384	34.344	7,451	217.0	1.14%
4	2006	217	216	216.5	8,337	38.508	8,382	217.7	0.33%
5	2007	216	208	212.0	6,943	32.750	7,032	214.7	-1.36%

Average Growth Through 5-Year Period (Col. 8) 0.02%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	214.5	215.0	
2	2004	214.5	215.3	0.17%
3	2005	217.0	215.7	0.17%
4	2006	217.7	216.0	0.17%
5	2007	214.7	216.4	0.17%
6	2008		216.7	0.17%
7	2009		217.1	0.16%
8	2010		217.5	0.16%
9	2011		217.8	0.16%
10	2012		218.2	0.16%

X Coefficient 0.3572

Margin Reserve Calculations - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Sunny Hills (Water)
 Docket No. XXXXXX-WU
 Test Year Ended: December 31, 2007

Schedule F-8
 Page 1 of 1

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	454.0	521.5	505.7	
2	2004	468.5	531.8	538.4	
3	2005	494.1	548.3	571.0	
4	2006	553.4	605.4	603.7	
5	2007	596.5	648.0	636.3	
6	2008			669.0	5.13%
7	2009			701.7	4.88%
8	2010			734.3	4.65%
9	2011			767.0	4.45%
10	2012			799.6	4.26%

X Coefficient(s) 32.6583

Equivalent Residential Connections - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Sunny Hills**

Schedule F-9
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	SFR Customers			4 Average	5 SFR Gallons Sold	6 Gallons/SFR (5)/(4)	7 Total Gallons Sold	8 Total ERCs (7)/(6)	9 Annual % Incr. in ERCs
	1 Year	2 Beginning	3 Ending						
1	2003	417	429	423.0	17,353	41.024	18,865	459.9	
2	2004	429	442	435.5	19,723	45.288	21,280	469.9	2.18%
3	2005	442	486	464.0	23,988	51.698	26,140	505.6	7.61%
4	2006	486	544	515.0	39,739	77.163	42,220	547.2	8.21%
5	2007	544	542	543.0	43,099	79.371	44,913	565.9	3.42%

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

5.32%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	459.9	451.8	
2	2004	469.9	480.7	6.40%
3	2005	505.6	509.7	6.02%
4	2006	547.2	538.6	5.68%
5	2007	565.9	567.5	5.37%
6	2008		596.5	5.10%
7	2009		625.4	4.85%
8	2010		654.3	4.63%
9	2011		683.2	4.42%
10	2012		712.2	4.23%

X Coefficient(28.9274

Margin Reserve Calculations-Wastewater

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Sunny Hills (Sewer)
Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Schedule F-8
 Page 1 of 1

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	177.0	177.0	176.7	
2	2004	178.0	178.0	178.0	
3	2005	178.3	178.3	179.3	
4	2006	181.0	181.0	180.6	
5	2007	182.0	182.0	181.9	
6	2008			183.2	0.71%
7	2009			184.5	0.71%
8	2010			185.8	0.70%
9	2011			187.1	0.70%
10	2012			188.4	0.70%

X Coefficient(s) 1.3000

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Tangerine (Water)**

**Schedule F-8
Page 1 of 1**

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	257.0	269.0	268.4	
2	2004	263.7	277.4	278.0	
3	2005	269.8	288.6	287.6	
4	2006	275.0	294.6	297.1	
5	2007	287.8	308.3	306.7	
6	2008			316.3	3.12%
7	2009			325.9	3.03%
8	2010			335.4	2.94%
9	2011			345.0	2.85%
10	2012			354.6	2.77%

X Coefficient(s) 9.5708

Equivalent Residential Connections - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Tangerine**

**Schedule F-9
Page 1 of 1**

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	Year	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	224	236	230.0	19,528	84.904	25,465	299.9	
2	2004	236	240	238.0	25,221	105.971	32,239	304.2	1.43%
3	2005	240	238	239.0	23,969	100.289	30,278	301.9	-0.76%
4	2006	238	251	244.5	30,007	122.728	34,636	282.2	-6.52%
5	2007	251	245	248.0	28,557	115.148	30,452	264.5	-6.29%

Average Growth Through 5-Year Period (Col. 8) -3.10%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	299.9	309.1	
2	2004	304.2	299.8	-3.01%
3	2005	301.9	290.5	-3.10%
4	2006	282.2	281.3	-3.20%
5	2007	264.5	272.0	-3.30%
6	2008		262.7	-3.42%
7	2009		253.4	-3.54%
8	2010		244.1	-3.67%
9	2011		234.8	-3.81%
10	2012		225.5	-3.96%

X Coefficient -9.2949

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
The Woods (Water)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	71.3	71.3	70.2	
2	2004	70.8	70.8	72.2	
3	2005	73.8	73.8	74.1	
4	2006	76.8	76.8	76.1	
5	2007	78.0	78.0	78.0	
6	2008			79.9	2.49%
7	2009			81.9	2.43%
8	2010			83.8	2.37%
9	2011			85.8	2.32%
10	2012			87.7	2.26%

X Coefficient(s) 1.9417

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
The Woods

Schedule F-9
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	1	2		3	4	5	6	7	8	9
	Year	SFR Customers		Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	62	66		64.0	2,752	43.000	2,752	64.0	
2	2004	66	63		64.5	3,537	54.837	3,537	64.5	0.78%
3	2005	63	65		64.0	2,848	44.500	2,848	64.0	-0.78%
4	2006	65	69		67.0	3,400	50.746	3,400	67.0	4.69%
5	2007	69	55		62.0	3,355	54.110	3,355	62.0	-7.46%

Average Growth Through 5-Year Period (Col. 8) -0.79%

Year	ERCs	Demand Based		Increase
		Trend	Increase	
1	2003	64.0	64.6	
2	2004	64.5	64.5	-0.23%
3	2005	64.0	64.3	-0.23%
4	2006	67.0	64.2	-0.23%
5	2007	62.0	64.0	-0.23%
6	2008		63.9	-0.23%
7	2009		63.7	-0.23%
8	2010		63.6	-0.24%
9	2011		63.4	-0.24%
10	2012		63.3	-0.24%

X Coefficient: -0.1500

Margin Reserve Calculations-Wastewater**Florida Public Service Commission****Company: Aqua Utilities Florida, Inc.
The Woods (Sewer)**Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	67.2	67.2	66.1	
2	2004	66.8	66.8	68.1	
3	2005	69.3	69.3	70.0	
4	2006	72.8	72.8	72.0	
5	2007	74.0	74.0	73.9	
6	2008			75.9	2.65%
7	2009			77.9	2.58%
8	2010			79.8	2.52%
9	2011			81.8	2.45%
10	2012			83.7	2.40%

X Coefficient(s) 1.9583

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
The Woods**

Schedule F-10
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	SFR Customers			4 Average	5 SFR Gallons Treated	6 Gallons/SFR (5)/(4)	7 Total Gallons Treated	8 Total ERCs (7)/(6)	9 Annual % Incr. in ERCs
	1 Year	2 Beginning	3 Ending						
1	2003	58	62	60.0	1,899	31.650	1,899	60.0	
2	2004	62	59	60.5	1,981	32.744	1,981	60.5	0.83%
3	2005	59	61	60.0	1,927	32.117	1,927	60.0	-0.83%
4	2006	61	65	63.0	2,058	32.667	2,058	63.0	5.00%
5	2007	65	51	58.0	2,714	46.793	2,714	58.0	-7.94%

Average Growth Through 5-Year Period (Col. 8) -0.84%

Year	Demand Based		Increase
	ERCs	Trend	
1	2003	60.0	60.6
2	2004	60.5	60.5
3	2005	60.0	60.3
4	2006	63.0	60.2
5	2007	58.0	60.0
6	2008		59.9
7	2009		59.7
8	2010		59.6
9	2011		59.4
10	2012		59.3

X Coefficient -0.1500

Margin Reserve Calculations - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Tomoka/Twin Rivers-Water (Water)
Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Schedule F-8
Page 1 of 1

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	270.0	275.0	275.8	
2	2004	270.2	277.9	276.6	
3	2005	270.2	277.2	277.4	
4	2006	271.0	278.0	278.2	
5	2007	272.0	279.0	279.0	
6	2008			279.8	0.29%
7	2009			280.7	0.29%
8	2010			281.5	0.29%
9	2011			282.3	0.29%
10	2012			283.1	0.29%

X Coefficient(s) 0.8083

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Tomoka

Schedule F-9
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	SFR Customers			4 Average	5 SFR Gallons Sold	6 Gallons/SFR (5)/(4)	7 Total Gallons Sold	8 Total ERCs (7)/(6)	9 Annual % Incr. in ERCs
	1 Year	2 Beginning	3 Ending						
1	2003	264	265	264.5	21,291	80.495	21,709	269.7	
2	2004	265	261	263.0	22,136	84.167	22,622	268.8	-0.34%
3	2005	261	262	261.5	20,942	80.084	21,719	271.2	0.90%
4	2006	262	262	262.0	25,056	95.634	25,825	270.0	-0.43%
5	2007	262	262	262.0	22,266	84.984	23,154	272.5	0.89%

Average Growth Through 5-Year Period (Col. 8) 0.25%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	269.7	269.1	
2	2004	268.8	269.8	0.25%
3	2005	271.2	270.4	0.25%
4	2006	270.0	271.1	0.25%
5	2007	272.5	271.8	0.25%
6	2008		272.5	0.25%
7	2009		273.1	0.25%
8	2010		273.8	0.25%
9	2011		274.5	0.25%
10	2012		275.2	0.25%

X Coefficient: 0.6786

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Tomoka/Twin Rivers-Water (Water)**
Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Schedule F-8
Page 1 of 1

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	270.0	275.0	275.8	
2	2004	270.2	277.9	276.6	
3	2005	270.2	277.2	277.4	
4	2006	271.0	278.0	278.2	
5	2007	272.0	279.0	279.0	
6	2008			279.8	0.29%
7	2009			280.7	0.29%
8	2010			281.5	0.29%
9	2011			282.3	0.29%
10	2012			283.1	0.29%

X Coefficient(s) 0.8083

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Tomoka

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Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	SFR Customers			Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
Year	Beginning	Ending							
1	2003	264	265	264.5	21,291	80.495	21,709	269.7	
2	2004	265	261	263.0	22,136	84.167	22,622	268.8	-0.34%
3	2005	261	262	261.5	20,942	80.084	21,719	271.2	0.90%
4	2006	262	262	262.0	25,056	95.634	25,825	270.0	-0.43%
5	2007	262	262	262.0	22,266	84.984	23,154	272.5	0.89%

Average Growth Through 5-Year Period (Col. 8) 0.25%

Year	ERCs	Demand Based		Increase
		ERCs	Trend	
1	2003	269.7	269.1	
2	2004	268.8	269.8	0.25%
3	2005	271.2	270.4	0.25%
4	2006	270.0	271.1	0.25%
5	2007	272.5	271.8	0.25%
6	2008		272.5	0.25%
7	2009		273.1	0.25%
8	2010		273.8	0.25%
9	2011		274.5	0.25%
10	2012		275.2	0.25%

X Coefficient 0.6786

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Valencia Terrace (Water)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	350.0	382.0	382.3	
2	2004	351.1	382.6	383.1	
3	2005	352.8	386.7	384.0	
4	2006	353.3	382.3	384.8	
5	2007	356.8	386.3	385.7	
6	2008			386.5	0.22%
7	2009			387.4	0.22%
8	2010			388.2	0.22%
9	2011			389.0	0.22%
10	2012			389.9	0.22%

X Coefficient(s) 0.8417

Equivalent Residential Connections - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Valencia Terrace**

Schedule F-9
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	SFR Customers			Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
Year	Beginning	Ending							
1	2003	324	324	324.0	18,955	58.503	21,809	372.8	
2	2004	324	324	324.0	19,113	58.991	23,986	406.6	9.07%
3	2005	324	319	321.5	16,591	51.605	20,458	396.4	-2.50%
4	2006	319	332	325.5	20,042	61.573	25,055	406.9	2.64%
5	2007	332	318	325.0	18,806	57.865	24,175	417.8	2.67%

Average Growth Through 5-Year Period (Col. 8) 2.89%

Year	ERCs	Demand Based		Increase
		ERCs	Trend	
1	2003	372.8	382.0	
2	2004	406.6	391.1	2.36%
3	2005	396.4	400.1	2.31%
4	2006	406.9	409.1	2.26%
5	2007	417.8	418.2	2.21%
6	2008		427.2	2.16%
7	2009		436.2	2.11%
8	2010		445.3	2.07%
9	2011		454.3	2.03%
10	2012		463.3	1.99%

X Coefficient 9.0302

Margin Reserve Calculations-Wastewater

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Valencia Terrace (Sewer)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	345.0	372.0	370.1	
2	2004	346.0	369.0	369.8	
3	2005	347.0	368.8	369.4	
4	2006	347.3	364.8	369.1	
5	2007	349.8	372.3	368.7	
6	2008			368.4	-0.09%
7	2009			368.0	-0.10%
8	2010			367.7	-0.10%
9	2011			367.3	-0.10%
10	2012			367.0	-0.10%

X Coefficient(s) -0.3500

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Valencia Terrace**

Schedule F-10
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	SFR Customers			Average	SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
Year	Beginning	Ending							
1	2003	323	318	320.5	11,936	37.242	13,141	352.9	
2	2004	318	325	321.5	11,938	37.132	15,491	417.2	18.23%
3	2005	325	317	321.0	11,409	35.542	14,966	421.1	0.93%
4	2006	317	332	324.5	12,290	37.874	16,600	438.3	4.09%
5	2007	332	316	324.0	12,011	37.071	16,817	453.6	3.50%

Average Growth Through 5-Year Period (Col. 8) 6.48%

Year	Demand Based		Increase
	ERCs	Trend	
1	2003	352.9	372.1
2	2004	417.2	394.3
3	2005	421.1	416.6
4	2006	438.3	438.9
5	2007	453.6	461.2
6	2008		483.4
7	2009		505.7
8	2010		528.0
9	2011		550.2
10	2012		572.5

X Coefficient 22.2688

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Venetian Village (Water)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	147.5	147.5	145.3	
2	2004	150.2	150.2	150.4	
3	2005	152.2	152.2	155.6	
4	2006	159.3	159.3	160.8	
5	2007	168.8	168.8	165.9	
6	2008			171.1	3.11%
7	2009			176.3	3.02%
8	2010			181.4	2.93%
9	2011			186.6	2.85%
10	2012			191.8	2.77%

X Coefficient(s) 5.1667

Equivalent Residential Connections - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Venetian Village**

Schedule F-9
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	SFR Customers			Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
Year	Beginning	Ending							
1	2003	139	144	141.5	8,852	62.558	8,871	141.8	
2	2004	144	145	144.5	9,156	63.363	9,402	148.4	4.64%
3	2005	145	148	146.5	9,147	62.437	9,457	151.5	2.08%
4	2006	148	155	151.5	9,478	62.561	9,821	157.0	3.64%
5	2007	155	158	156.5	9,862	63.018	10,042	159.4	1.51%

Average Growth Through 5-Year Period (Col. 8) 2.96%

Year	ERCs	Demand Based		Increase
		ERCs	Trend	
1	2003	141.8	142.9	
2	2004	148.4	147.2	3.06%
3	2005	151.5	151.6	2.97%
4	2006	157.0	156.0	2.88%
5	2007	159.4	160.3	2.80%
6	2008		164.7	2.73%
7	2009		169.1	2.65%
8	2010		173.5	2.58%
9	2011		177.8	2.52%
10	2012		182.2	2.46%

X Coefficient 4.3706

Margin Reserve Calculations-Wastewater

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Venetian Village (Sewer)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	92.0	92.0	92.5	
2	2004	93.5	93.5	93.2	
3	2005	94.8	94.8	94.0	
4	2006	94.2	94.2	94.8	
5	2007	95.5	95.5	95.5	
6	2008			96.3	0.80%
7	2009			97.1	0.80%
8	2010			97.8	0.79%
9	2011			98.6	0.78%
10	2012			99.4	0.78%

X Coefficient(s) 0.7667

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Venetian Village
Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007

Schedule F-10
 Page 1 of 1

Preparer: Guastella Assoc.

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

Line No.	SFR Customers			4 Average	5 SFR Gallons Treated	6 Gallons/SFR (5)/(4)	7 Total Gallons Treated	8 Total ERCs (7)/(6)	9 Annual % Incr. in ERCs
	1 Year	2 Beginning	3 Ending						
1	2003	89	91	90.0	4,533	50.367	4,533	90.0	
2	2004	91	93	92.0	4,553	49.489	4,553	92.0	2.22%
3	2005	93	94	93.5	4,588	49.070	4,588	93.5	1.63%
4	2006	94	94	94.0	4,738	50.404	4,738	94.0	0.53%
5	2007	94	95	94.5	4,562	48.275	4,562	94.5	0.53%

Average Growth Through 5-Year Period (Col. 8) 1.23%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	90.0	90.6	
2	2004	92.0	91.7	1.21%
3	2005	93.5	92.8	1.20%
4	2006	94.0	93.9	1.19%
5	2007	94.5	95.0	1.17%
6	2008		96.1	1.16%
7	2009		97.2	1.14%
8	2010		98.3	1.13%
9	2011		99.4	1.12%
10	2012		100.5	1.11%

X Coefficient 1.1000

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Village Water (Water)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	184.0	323.0	322.2	
2	2004	185.8	324.8	324.9	
3	2005	187.0	326.0	327.7	
4	2006	185.8	331.2	330.4	
5	2007	187.3	333.3	333.1	
6	2008			335.8	0.81%
7	2009			338.5	0.81%
8	2010			341.2	0.80%
9	2011			343.9	0.79%
10	2012			346.6	0.79%

X Coefficient(s) 2.7083

Equivalent Residential Connections - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Village Water**

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Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	SFR Customers			4 Average	5 SFR Gallons Sold	6 Gallons/SFR (5)/(4)	7 Total Gallons Sold	8 Total ERCs (7)/(6)	9 Annual % Incr. in ERCs
	1 Year	2 Beginning	3 Ending						
1	2003	137	138	137.5	9,121	66.335	24,151	364.1	
2	2004	138	136	137.0	10,018	73.124	25,495	348.7	-4.24%
3	2005	136	137	136.5	9,313	68.227	25,563	374.7	7.46%
4	2006	137	129	133.0	11,188	84.120	33,713	400.8	6.97%
5	2007	129	122	125.5	14,568	116.078	27,476	236.7	-40.94%

Average Growth Through 5-Year Period (Col. 8) -10.21%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	364.1	385.5	
2	2004	348.7	365.2	-5.26%
3	2005	374.7	345.0	-5.55%
4	2006	400.8	324.7	-5.87%
5	2007	236.7	304.4	-6.24%
6	2008		284.2	-6.66%
7	2009		263.9	-7.13%
8	2010		243.7	-7.68%
9	2011		223.4	-8.32%
10	2012		203.1	-9.07%

X Coefficient: -20.2635

Margin Reserve Calculations-Wastewater

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Village Water (Sewer)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	36.0	175.0	174.6	
2	2004	35.3	174.3	174.5	
3	2005	35.0	174.0	174.4	
4	2006	35.0	174.0	174.2	
5	2007	35.5	174.5	174.1	
6	2008			174.0	-0.07%
7	2009			173.9	-0.07%
8	2010			173.7	-0.07%
9	2011			173.6	-0.07%
10	2012			173.5	-0.07%

X Coefficient(s) -0.1250

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.
Village Water
 Docket No. XXXXXX-WU
 Test Year Ended: December 31, 2007

Schedule F-10
 Page 1 of 1

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	Commercial Customers			Average	Comm. Gallons Treated	Gallons/Comm. (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
Year	Beginning	Ending							
1	2003	33	33	33.0	12,563	380.697	12,563	33.0	
2	2004	33	33	33.0	12,289	372.394	12,289	33.0	0.00%
3	2005	33	32	32.5	15,223	468.400	15,223	32.5	-1.52%
4	2006	32	32	32.0	22,567	705.219	22,567	32.0	-1.54%
5	2007	32	33	32.5	28,872	888.369	28,872	32.5	1.56%

Average Growth Through 5-Year Period (Col. 8) -0.38%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	33.0	33.0	
2	2004	33.0	32.8	-0.61%
3	2005	32.5	32.6	-0.61%
4	2006	32.0	32.4	-0.61%
5	2007	32.5	32.2	-0.62%
6	2008		32.0	-0.62%
7	2009		31.8	-0.62%
8	2010		31.6	-0.63%
9	2011		31.4	-0.63%
10	2012		31.2	-0.64%

X Coefficient: -0.2000

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Welaka / Saratoga Harbour (Water)**

**Schedule F-8
Page 1 of 1**

**Docket No. XXXXXX-WU
Test Year Ended: December 31, 2007**

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	155.5	157.0	157.4	
2	2004	155.8	157.3	158.2	
3	2005	159.5	161.0	159.0	
4	2006	158.8	160.3	159.9	
5	2007	158.1	159.6	160.7	
6	2008			161.5	0.51%
7	2009			162.3	0.51%
8	2010			163.2	0.51%
9	2011			164.0	0.51%
10	2012			164.8	0.50%

X Coefficient(s) 0.8250

Equivalent Residential Connections - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Welaka / Saratoga Harbour**

Schedule F-9
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	Year	SFR Customers Beginning	SFR Customers Ending	SFR Customers Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	140	146	143.0	5,658	39.566	5,698	144.0	
2	2004	146	140	143.0	5,761	40.287	5,779	143.4	-0.39%
3	2005	140	141	140.5	6,144	43.730	6,189	141.5	-1.34%
4	2006	141	142	141.5	6,061	42.834	6,148	143.5	1.41%
5	2007	142	143	142.5	6,180	43.367	6,274	144.7	0.79%

Average Growth Through 5-Year Period (Col. 8) 0.11%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	144.0	143.2	
2	2004	143.4	143.3	0.10%
3	2005	141.5	143.4	0.10%
4	2006	143.5	143.6	0.10%
5	2007	144.7	143.7	0.10%
6	2008		143.9	0.10%
7	2009		144.0	0.10%
8	2010		144.1	0.10%
9	2011		144.3	0.10%
10	2012		144.4	0.10%

X Coefficient 0.1407

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Wootens (Water)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	27.0	27.0	27.5	
2	2004	28.3	28.3	28.0	
3	2005	29.0	29.0	28.5	
4	2006	29.0	29.0	28.9	
5	2007	29.0	29.0	29.4	
6	2008			29.9	1.59%
7	2009			30.3	1.56%
8	2010			30.8	1.54%
9	2011			31.3	1.52%
10	2012			31.7	1.49%

X Coefficient(s) 0.4667

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Aqua Utilities Florida, Inc.

Schedule F-9

Wootens

Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	SFR Customers			Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
Year	Beginning	Ending							
1	2003	24	27	25.5	648	25.412	648	25.5	
2	2004	27	28	27.5	679	24.691	679	27.5	7.84%
3	2005	28	28	28.0	760	27.143	760	28.0	1.82%
4	2006	28	28	28.0	829	29.607	829	28.0	0.00%
5	2007	28	28	28.0	815	29.111	815	28.0	0.00%

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

2.37%

Year	Demand Based		Increase	
	ERCs	Trend		
1	2003	25.5	26.3	
2	2004	27.50	26.9	2.09%
3	2005	28.0	27.4	2.05%
4	2006	28.0	28.0	2.01%
5	2007	28.0	28.5	1.97%
6	2008		29.1	1.93%
7	2009		29.6	1.89%
8	2010		30.2	1.86%
9	2011		30.7	1.82%
10	2012		31.3	1.79%

X Coefficient(0.5500

Margin Reserve Calculations - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Zephyr Shores (Water)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	522.3	541.8	542.7	
2	2004	524.5	544.3	543.5	
3	2005	525.4	544.9	544.4	
4	2006	525.7	545.2	545.2	
5	2007	526.1	545.6	546.0	
6	2008			546.9	0.15%
7	2009			547.7	0.15%
8	2010			548.6	0.15%
9	2011			549.4	0.15%
10	2012			550.2	0.15%

X Coefficient(s) 0.8417

Equivalent Residential Connections - Water

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Zephyr Shores**

Schedule F-9
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	SFR Customers			Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
Year	Beginning	Ending							
1	2003	475	491	483.0	7,324	15.164	8,241	543.5	
2	2004	491	495	493.0	7,654	15.525	8,386	540.1	-0.61%
3	2005	495	491	493.0	6,666	13.521	7,373	545.3	0.95%
4	2006	491	492	491.5	8,621	17.540	9,772	557.1	2.17%
5	2007	492	425	458.5	8,431	18.388	9,265	503.8	-9.56%

Average Growth Through 5-Year Period (Col. 8) -1.88%

Year	ERCs	Demand Based		Increase
		Trend		
1	2003	543.5	550.4	
2	2004	540.1	544.2	-1.13%
3	2005	545.3	538.0	-1.14%
4	2006	557.1	531.7	-1.16%
5	2007	503.8	525.5	-1.17%
6	2008		519.3	-1.19%
7	2009		513.0	-1.20%
8	2010		506.8	-1.21%
9	2011		500.6	-1.23%
10	2012		494.4	-1.24%

X Coefficient -6.2308

Margin Reserve Calculations-Wastewater

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Zephyr Shores (Sewer)**

Schedule F-8
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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 Test Year 2007:

Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period.

<u>Year</u>		<u>Average Connections</u>	<u>Average ERCs</u>	<u>Trend</u>	<u>Increase</u>
1	2003	518.8	538.3	539.1	
2	2004	521.7	540.7	539.7	
3	2005	522.0	540.0	540.4	
4	2006	523.8	541.8	541.0	
5	2007	523.1	541.1	541.7	
6	2008			542.3	0.12%
7	2009			543.0	0.12%
8	2010			543.7	0.12%
9	2011			544.3	0.12%
10	2012			545.0	0.12%

X Coefficient(s) 0.6583

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

**Company: Aqua Utilities Florida, Inc.
Zephyr Shores**

Schedule F-10
Page 1 of 1

Docket No. XXXXXX-WU

Test Year Ended: December 31, 2007

Preparer: Guastella Assoc.

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

Line No.	1	2	3	4	5	6	7	8	9
	SFR Customers			Average	SFR Gallons Treated	Gallons/ SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
Year	Beginning	Ending							
1	2003	472	489	480.5	7,148	14.876	8,047	540.9	
2	2004	489	495	492.0	7,402	15.045	7,635	507.5	-6.18%
3	2005	495	491	493.0	6,488	13.160	6,992	531.3	4.69%
4	2006	491	493	492.0	7,833	15.921	8,565	538.0	1.26%
5	2007	493	425	459.0	7,732	16.845	8,325	494.2	-8.14%

Average Growth Through 5-Year Period (Col. 8) -2.23%

Year	ERCs	Demand Based		Increase
		ERCs	Trend	
1	2003	540.9	535.0	
2	2004	507.5	528.7	-1.18%
3	2005	531.3	522.4	-1.19%
4	2006	538.0	516.1	-1.21%
5	2007	494.2	509.8	-1.22%
6	2008		503.5	-1.24%
7	2009		497.2	-1.25%
8	2010		490.9	-1.27%
9	2011		484.6	-1.28%
10	2012		478.3	-1.30%

X Coefficient -6.2968

080121-WS

**ATTACHMENT 18A TO AUF'S RESPONSE TO
STAFF DEFICIENCY LETTER**

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Welaka/Saratoga Harbour
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: B-3 Deficiency # 18
 Page: 1 of 4
 Preparer: S Szczygiel

Historical [X] Projected []

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

Line No.	Acct	(1) Description	(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
1		UTILITY TEST YEAR ADJUSTMENTS - 2007			
2	A	REVENUES			
3		Billed less Booked Revenue	(384)		E-2
4		Billed less Booked Revenue		NA	
5		TOTAL REVENUE ADJUSTMENTS	(384)	0	
6					
7	B	OPERATIONS & MAINTENANCE			B-5, B-6
8	601/701	Salaries & Wages - Employees	Normalize 2007 employee terminations & New Hires	31	0
9	601/701		Normalize 4.0% Wage increase effective 4/1/07 (additional 1.0%)	139	0
10	603/703	Salaries & Wages - Officers, Exec.	0	0	
11	604/704	Employee Pensions & Benefits	0	0	
12	610/710	Purchased Water / Sewer Treatment	0	0	
13	NA /711	Sludge Removal Expense	0	0	
14	615/715	Purchased Power	0	0	
15	616/716	Fuel for Purchased Power	0	0	
16	618/718	Chemicals	0	0	
17	620/720	Materials & Supplies	0	0	
18	631/731	Contractual Services - Engineering	0	0	
19	632/732	Contractual Services - Accounting	Normalize 2007 Audit Fees	184	0
20	633/733	Contractual Services - Legal	Normalize Legal fees on Used & Useful	36	0
21	634/734	Contractual Services - Mgmt. Fees	Normalize 2007 Service Headcount	30	0
22	634/734		Normalize 2007 4.0% Service Wage increase effective 4/1/07	20	0
23	634/734		Normalize 2007 FICA taxes on Service 4.0% Wage increase effective 4/1/07	2	0
24	635/735	Contractual Services - Testing	0	0	
25	636/736	Contractual Services - Other	Normalize 2007 ACO billings	154	0
26	641/741	Rental of Building/Real Prop.	0	0	
27	642/742	Rental of Equipment	0	0	
28	650/750	Transportation Expenses	0	0	
29	656/756	Insurance - Vehicle	0	0	
30	657/757	Insurance - General Liability	0	0	
31	658/758	Insurance - Workman's Comp.	0	0	
32	659/759	Insurance - Other	0	0	
33	660/760	Advertising Expense	0	0	
34	666/766	Reg. Comm. Exp. - Rate Case Amort.	0	0	
35	667/767	Reg. Comm. Exp. - Rate Case Other	0	0	
36	670/770	Bad Debt Expense	0	0	
37	675/775	Miscellaneous Expense	Normalize 2007 Intercompany allocations	(12,649)	0
38	675/775		Normalize 2007 Intracompany misallocation of a/c 426 to Operating Expenses	(105)	0
39	675/775		Normalize 2007 Intercompany misallocation due to Fairways	(67)	0
40		Excess water loss adjustment for Purchased Water, Power, and Chemicals		(89)	
41					
42		TOTAL O&M ADJUSTMENTS	(12,313)	NA	
43					

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Welaka/Saratoga Harbour
 Docket No. 080121-WS
 Schedule Year Ended: 12/31/07
 Historical [] Projected [X]

Schedule: B-3 Deficiency # 18
 Page: 2 of 4
 Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Pro Forma Water	(3) Pro Forma Sewer	(4) Supporting Schedules
1	UTILITY TEST YEAR ADJUSTMENTS - 2007, continued			
2	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
3	Allocation of Corporate IT	1,323	NA	
4	Allocation of Corp Structures & Improvements	23	NA	
5	PSC Audit Adjustments	-	NA	
6	PSC Depr Rate Correction, Depr Expn	232	NA	
7	PSC Depr Rate Correction, Amort CIAC	(228)	NA	
8	Reduction for NU&U	(467)	NA	
9	TOTAL DEPRECIATION ADJUSTMENTS	<u>882</u>	<u>NA</u>	
10				
11				
12	D AMORTIZATION			
13	To record annual amortization of regulatory assets per order PSC-05-1242-PAA-WS	775	NA	
14	-	0	NA	
15	TOTAL AMORTIZATION ADJUSTMENTS	<u>775</u>	<u>NA</u>	
16				
17				
18	E TAXES OTHER THAN INCOME TAX			B-15
19	RAF adjustment RAF on Adj'd Rev less RAF Per Books	(17)	NA	
20	Payroll tax adjustment On Salary & Wage adjustments explained above	2,279	NA	
21	Property tax adjustment	0	NA	
22	Property tax adjustment NU&U portion of Property Taxes	(273)	NA	
23	TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS	<u>1,989</u>	<u>NA</u>	
24				
25				
26	F INCOME TAXES			
27	Income tax impact of the adjustments to per book income	2,175	NA	C-1
28	TOTAL INCOME TAX ADJUSTMENTS	<u>2,175</u>	<u>NA</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>(6,492)</u>	<u>NA</u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Welaka/Saratoga Harbour
 Docket No. 080121-WS
 Schedule Year Ended: 12/31/07
 Historical [] Projected [X]

Schedule: B-3 Deficiency # 18
 Page: 3 of 4
 Preparer: S Szczygiel

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

Line No.	Acct	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1		UTILITY PRO FORMA ADJUSTMENTS			
2					
3	B	OPERATIONS & MAINTENANCE			B-5, B-6
4	601/701	Salaries & Wages - Employees	4.0% Wage increase effective 4/1/08 563	0	
5	601/701		Market Based Increases 955	0	
6	601/701		New Rates Manager & Controller 694	0	
7	601/701		0	0	
8	601/701		0	0	
9	603/703	Salaries & Wages - Officers, Exec.	0	0	
10	604/704	Employee Pensions & Benefits	Increase in Benefit costs/head in 2008 490	0	
11	610/710	Purchased Water / Sewer Treatment	0	0	
12	NA /711	Sludge Removal Expense	0	0	
13	615/715	Purchased Power	0	0	
14	616/716	Fuel for Purchased Power	0	0	
15	618/718	Chemicals	0	0	
16	620/720	Materials & Supplies	0	0	
17	631/731	Contractual Services - Engineering	0	0	
18	632/732	Contractual Services - Accounting	0	0	
19	633/733	Contractual Services - Legal	0	0	
20	634/734	Contractual Services - Mgmt. Fees	Additional 2008 Service Co headcount 20	0	
21	634/734		Service Co. 4.0% Wage increase effective 4/1/08 79	0	
22	634/734		FICA taxes on Service Co. 4.0% Wage increase effective 4/1/08 6	0	
23	634/734		Service Co. allocation adjustment for dual Water/Sewer customers (248)	0	
24	634/734		Additional 2008 Service Co employee benefits 54	0	
25	635/735	Contractual Services - Testing	0	0	
26	636/736	Contractual Services - Other	ACO 4.0% Wage increase effective 4/1/08 34	0	
27	636/736		FICA taxes on ACO 4.0% Wage increase effective 4/1/08 3	0	
28	636/736		ACO allocation adjustment for dual Water/Sewer customers (216)	0	
29	636/736		Additional 2008 ACO employee benefits 242	0	
30	636/736		0	0	
31	636/736		0	0	
32	641/741	Rental of Building/Real Prop.	New office rent 34	0	
33	642/742	Rental of Equipment	0	0	
34	650/750	Transportation Expenses	Adjust fuel to \$3.36/gal 261	0	
35	656/756	Insurance - Vehicle	0	0	
36	657/757	Insurance - General Liability	0	0	
37	658/758	Insurance - Workman's Comp.	0	0	
38	659/759	Insurance - Other	0	0	
39	660/760	Advertising Expense	0	0	
40	666/766	Reg. Comm. Exp. - Rate Case Amort.	Details on Schedule B-10 2,115	0	
41	667/767	Reg. Comm. Exp. - Rate Case Other	0	0	
42	670/770	Bad Debt Expense	0	0	
43	675/775	Miscellaneous Expense	New town hall meeting expense (Aqua Connects) 245	0	
44					
45					
46		TOTAL O&M ADJUSTMENTS	<u>5,330</u>	<u>NA</u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Wellaka/Saratoga Harbour
 Docket No. 080121-WS
 Schedule Year Ended: 12/31/07
 Historical [] Projected [X]

Schedule: B-3 Deficiency # 18
 Page: 4 of 4
 Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	UTILITY PRO FORMA ADJUSTMENTS, continued			
2				
3	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
4	Meter Replacements 6 Month Net Depr (Addns less Retirements)	354	NA	
5	Allocation of new corp. PCs and Network & Telephony enhancements	200	NA	
6		0		
7			NA	
8		0		
9			NA	
10	Reduction for NU&U	0	NA	
11	TOTAL	<u>555</u>	<u>NA</u>	
12				
13				
14	D AMORTIZATION			
15	-	0	NA	
16	-	0	NA	
17	TOTAL	<u>0</u>	<u>NA</u>	
18				
19	E TAXES OTHER THAN INCOME TAX			B-15
20	Payroll tax adjustment On Salary & Wage adjustments explained above	117	NA	
21	Property taxes associated with 2007 plant additions, allocations, adjustments	(112)	NA	
22	Property taxes associated with Pro Forma plant	536	NA	
23	Property Tax adjustment for Non-Used & Useful plant	(29)	NA	
24	TOTAL	<u>511</u>	<u>NA</u>	
25				
26	F INCOME TAXES			C-1
27	Income tax impact of the adjustments to per book income	(2,755)	NA	
28	TOTAL	<u>(2,755)</u>	<u>NA</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>3,642</u>	<u>NA</u>	
31				
32				
33	UTILITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS			
34				
35	A NET OPERATING REVENUE			
36	Required Revenue Adjustment	<u>44,968</u>	<u>NA</u>	B-1, B-2
37				
38	B OPERATION & MAINTENANCE EXPENSE			
39	Bad Debt Adjustment Due To Proposed Rate Increase	<u>664</u>	<u>NA</u>	B-1, B-2
40				
41	E TAXES OTHER THAN INCOME TAX			
42	RAF on Revenue Adjustment @ 4.500%	<u>2,024</u>	<u>NA</u>	
43				
44	F INCOME TAX ADJUSTMENT			
45	Rate Year Revenue at Present Rates	46,210	NA	B-1, B-2
46	Plus Required Revenue Adjustment	<u>44,968</u>	<u>NA</u>	
47	Rate Year Revenue at Proposed Rates	<u>91,177</u>	<u>NA</u>	
48				
49	Less Operating Expenses Before Income Taxes	(69,805)	NA	B-1, B-2
50	Less Interest Expense	<u>(3,390)</u>	<u>NA</u>	D-1
51	Taxable Income	<u>17,982</u>	<u>NA</u>	
52	Income Tax at Composite Rate of 38.575%	6,937	NA	
53	Less Income Tax at Present Rates	9,373	NA	C-1
54				
55	Income Tax Adjustment for Requested Revenue Increase	<u>16,309</u>	<u>NA</u>	

080121-WS

**ATTACHMENT 18B TO AUF'S RESPONSE TO
STAFF DEFICIENCY LETTER**

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: B-3 Deficiency # 18
 Page: 1 of 4
 Preparer: S Szczygiel

Historical [X] Projected []

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

Line No.	Acct	(1) Description	(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
1		UTILITY TEST YEAR ADJUSTMENTS - 2007			
2	A	REVENUES			
3		Billed less Booked Revenue	(586)		E-2
4		Billed less Booked Revenue		(132)	
5		TOTAL REVENUE ADJUSTMENTS	<u>(586)</u>	<u>(132)</u>	
6					
7	B	OPERATIONS & MAINTENANCE			B-5, B-6
8	601/701	Salaries & Wages - Employees	Normalize 2007 employee terminations & New Hires	113	603
9	601/701		Normalize 4.0% Wage increase effective 4/1/07 (additional 1.0%)	170	61
10	603/703	Salaries & Wages - Officers, Exec.	0	0	
11	604/704	Employee Pensions & Benefits	0	0	
12	610/710	Purchased Water / Sewer Treatment	0	0	
13	NA /711	Sludge Removal Expense	0	0	
14	615/715	Purchased Power	0	0	
15	616/716	Fuel for Purchased Power	0	0	
16	618/718	Chemicals	0	0	
17	620/720	Materials & Supplies	0	0	
18	631/731	Contractual Services - Engineering	0	0	
19	632/732	Contractual Services - Accounting	Normalize 2007 Audit Fees	342	37
20	633/733	Contractual Services - Legal	Normalize Legal fees on Used & Useful	67	7
21	634/734	Contractual Services - Mgmt. Fees	Normalize 2007 Service Headcount	56	6
22	634/734		Normalize 2007 4.0% Service Wage increase effective 4/1/07	37	4
23	634/734		Normalize 2007 FICA taxes on Service 4.0% Wage increase effective 4/1/07	3	0
24	635/735	Contractual Services - Testing	0	0	
25	636/736	Contractual Services - Other	Normalize 2007 ACO billings	287	31
26	641/741	Rental of Building/Real Prop.	0	0	
27	642/742	Rental of Equipment	0	0	
28	650/750	Transportation Expenses	0	0	
29	656/756	Insurance - Vehicle	0	0	
30	657/757	Insurance - General Liability	0	0	
31	658/758	Insurance - Workman's Comp.	0	0	
32	659/759	Insurance - Other	0	0	
33	660/760	Advertising Expense	0	0	
34	666/766	Reg. Comm. Exp. - Rate Case Amort.	0	0	
35	667/767	Reg. Comm. Exp. - Rate Case Other	0	0	
36	670/770	Bad Debt Expense	0	0	
37	675/775	Miscellaneous Expense	Normalize 2007 Intercompany allocations	7,255	(6,196)
38	675/775		Normalize 2007 Intracompany misallocation of a/c 426 to Operating Expenses	(195)	(21)
39	675/775		Normalize 2007 Intercompany misallocation due to Fairways	(125)	(14)
40		Excess water loss adjustment for Purchased Water, Power, and Chemicals	(1,251)		
41					
42		TOTAL O&M ADJUSTMENTS	<u>6,759</u>	<u>(5,481)</u>	
43					

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 080121-WS
 Schedule Year Ended: 12/31/07
 Historical [] Projected [X]

Schedule: B-3 Deficiency # 18
 Page: 2 of 4
 Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Pro Forma Water	(3) Pro Forma Sewer	(4) Supporting Schedules
1	UTILITY TEST YEAR ADJUSTMENTS - 2007, continued			
2	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
3	Allocation of Corporate IT	2,457	265	
4	Allocation of Corp Structures & Improvements	42	5	
5		-	-	
6	PSC Depr Rate Correction, Depr Expn	91	-	
7	PSC Depr Rate Correction, Amort CIAC	(820)	16	
8	Reduction for NU&U	(104)	-	
9	TOTAL DEPRECIATION ADJUSTMENTS	<u>1,667</u>	<u>285</u>	
10				
11				
12	D AMORTIZATION			
13	To record annual amortization of regulatory assets per order PSC-05-1242-PAA-WS	1,402	185	
14	-	0	0	
15	TOTAL AMORTIZATION ADJUSTMENTS	<u>1,402</u>	<u>185</u>	
16				
17				
18	E TAXES OTHER THAN INCOME TAX			B-15
19	RAF adjustment RAF on Adj'd Rev less RAF Per Books	(51)	(6)	
20	Payroll tax adjustment On Salary & Wage adjustments explained above	2,073	1,335	
21	Property tax adjustment	0	0	
22	Property tax adjustment NU&U portion of Property Taxes	(124)	0	
23	TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS	<u>1,898</u>	<u>1,330</u>	
24				
25				
26	F INCOME TAXES			
27	Income tax impact of the adjustments to per book income	(5,478)	1,155	C-1
28	TOTAL INCOME TAX ADJUSTMENTS	<u>(5,478)</u>	<u>1,155</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>6,248</u>	<u>(2,526)</u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Intertachen Lake/Park Manor
 Docket No. 080121-WS
 Schedule Year Ended: 12/31/07
 Historical [] Projected [X]

Schedule: B-3 Deficiency # 18
 Page: 3 of 4
 Preparer: S Szczygiel

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

Line No.	Acct	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1		UTILITY PRO FORMA ADJUSTMENTS			
2					
3	B	OPERATIONS & MAINTENANCE			B-5, B-6
4	601/701	Salaries & Wages - Employees	4.0% Wage increase effective 4/1/08 688	248	
5	601/701		Market Based Increases 942	427	
6	601/701		New Rates Manager & Controller 1,290	139	
7	601/701		0	0	
8	601/701		0	0	
9	603/703	Salaries & Wages - Officers, Exec.	0	0	
10	604/704	Employee Pensions & Benefits	Increase in Benefit costs/head in 2008 374	310	
11	610/710	Purchased Water / Sewer Treatment	0	0	
12	NA/711	Sludge Removal Expense	0	0	
13	615/715	Purchased Power	0	0	
14	616/716	Fuel for Purchased Power	0	0	
15	618/718	Chemicals	0	0	
16	620/720	Materials & Supplies	0	0	
17	631/731	Contractual Services - Engineering	0	0	
18	632/732	Contractual Services - Accounting	0	0	
19	633/733	Contractual Services - Legal	0	0	
20	634/734	Contractual Services - Mgmt. Fees	Additional 2008 Service Co headcount 38	4	
21	634/734		Service Co. 4.0% Wage increase effective 4/1/08 147	16	
22	634/734		FICA taxes on Service Co. 4.0% Wage increase effective 4/1/08 11	1	
23	634/734		Service Co. allocation adjustment for dual Water/Sewer customers (461)	(50)	
24	634/734		Additional 2008 Service Co employee benefits 100	11	
25	635/735	Contractual Services - Testing	0	0	
26	636/736	Contractual Services - Other	ACO 4.0% Wage increase effective 4/1/08 63	7	
27	636/736		FICA taxes on ACO 4.0% Wage increase effective 4/1/08 5	1	
28	636/736		ACO allocation adjustment for dual Water/Sewer customers (401)	(43)	
29	636/736		Additional 2008 ACO employee benefits 451	49	
30	636/736		0	0	
31	636/736		0	0	
32	641/741	Rental of Building/Real Prop.	New office rent 64	7	
33	642/742	Rental of Equipment	0	0	
34	650/750	Transportation Expenses	Adjust fuel to \$3.36/gal 486	52	
35	656/756	Insurance - Vehicle	0	0	
36	657/757	Insurance - General Liability	0	0	
37	658/758	Insurance - Workman's Comp.	0	0	
38	659/759	Insurance - Other	0	0	
39	660/760	Advertising Expense	0	0	
40	666/766	Reg. Comm. Exp. - Rate Case Amort.	Details on Schedule B-10 3,930	423	
41	667/767	Reg. Comm. Exp. - Rate Case Other	0	0	
42	670/770	Bad Debt Expense	0	0	
43	675/775	Miscellaneous Expense	New town hall meeting expense (Aqua Connects) 455	49	
44					
45					
46		TOTAL O&M ADJUSTMENTS	8,181	1,651	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 080121-WS
 Schedule Year Ended: 12/31/07
 Historical [] Projected [X]

Schedule: B-3 Deficiency # 18
 Page: 4 of 4
 Preparer: S Szczypiel

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	UTILITY PRO FORMA ADJUSTMENTS, continued			
2				
3	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			
4	Meter Replacements 6 Month Net Depr (Addns less Retirements)	1,023	NA	B-13, B-14
5	Allocation of new corp. PCs and Network & Telephony enhancements	372	40	
6		0		
7			0	
8		0		
9			0	
10		0	0	
11	TOTAL	<u>1,394</u>	<u>40</u>	
12				
13				
14	D AMORTIZATION			
15	-	0	0	
16	-	0	0	
17	TOTAL	<u>0</u>	<u>0</u>	
18				
19	E TAXES OTHER THAN INCOME TAX			B-15
20	Payroll tax adjustment On Salary & Wage adjustments explained above	127	52	
21	Property taxes associated with 2007 plant additions, allocations, adjustments	(82)	(38)	
22	Property taxes associated with Pro Forma plant	992	8	
23	Property Tax adjustment for Non-Used & Useful plant	(31)	0	
24	TOTAL	<u>1,006</u>	<u>21</u>	
25				
26	F INCOME TAXES			C-1
27	Income tax impact of the adjustments to per book income	(4,614)	(674)	
28	TOTAL	<u>(4,614)</u>	<u>(674)</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>5,966</u>	<u>1,039</u>	
31				
32				
33	UTILITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS			
34				
35	A NET OPERATING REVENUE			
36	Required Revenue Adjustment	<u>36,822</u>	<u>22,547</u>	B-1, B-2
37				
38	B OPERATION & MAINTENANCE EXPENSE			
39	Bad Debt Adjustment Due To Proposed Rate Increase	<u>541</u>	<u>333</u>	B-1, B-2
40				
41	E TAXES OTHER THAN INCOME TAX			
42	RAF on Revenue Adjustment @ 4.500%	<u>1,648</u>	<u>1,015</u>	
43				
44	F INCOME TAX ADJUSTMENT			
45	Rate Year Revenue at Present Rates	76,019	14,924	B-1, B-2
46	Plus Required Revenue Adjustment	<u>36,822</u>	<u>22,547</u>	
47	Rate Year Revenue at Proposed Rates	<u>112,641</u>	<u>37,471</u>	
48				
49	Less Operating Expenses Before Income Taxes	(92,297)	(33,763)	B-1, B-2
50	Less Interest Expense	(3,270)	(589)	D-1
51	Taxable Income	<u>17,075</u>	<u>3,119</u>	
52	Income Tax at Composite Rate of 38.575%	6,587	1,203	
53	Less Income Tax at Present Rates	6,696	6,975	C-1
54				
55	Income Tax Adjustment for Requested Revenue Increase	<u>13,283</u>	<u>8,178</u>	

080121-WS

**ATTACHMENT 19 TO AUF'S RESPONSE TO
STAFF DEFICIENCY LETTER**

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Imperial Mobile Terrace

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-7 Supl

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Acct No.	(2) Account Name	(3) Explanation
1	601	Salaries & Wages - Employees	
2	603	Salaries & Wages - Officers, Exec.	Prior owner did not allocate all admin costs to entities
3	604	Employee Pensions & Benefits	Prior owner did not allocate all admin costs to entities
4	610	Purchased Water	
5	615	Purchased Power	Increased direct power charges & indirect allocation of admin costs.
6	616	Fuel for Power Production	
7	618	Chemicals	Increased water production & chemical demand
8	620	Materials & Supplies	Direct & indirect allocation of misc supplies. Indirect is allocated based on customer count
9	631	Contractual Services - Engineering	Prior owner did not allocate all admin costs to entities
10	632	Contractual Services - Accounting	Prior owner did not allocate all admin costs to entities
11	633	Contractual Services - Legal	
12	634	Contractual Services - Mgmt. Fees	Prior owner did not allocate all admin costs to entities
13	635	Contractual Services - Testing	Testing per regulatory requirements
14	636	Contractual Services - Other	Prior owner did not allocate all admin costs to entities
15	641	Rental of Building/Real Prop.	Prior owner did not allocate all admin costs to entities
16	642	Rental of Equipment	Prior owner did not allocate all admin costs to entities
17	650	Transportation Expenses	
18	656	Insurance - Vehicle	Prior owner did not allocate all admin costs to entities
19	657	Insurance - General Liability	Prior owner did not allocate all admin costs to entities
20	658	Insurance - Workman's Comp.	
21	659	Insurance - Other	Prior owner did not allocate all admin costs to entities
22	660	Advertising Expense	
23	666	Reg. Comm. Exp. - Rate Case Amort.	
24	667	Reg. Comm. Exp. - Other	
25	670	Bad Debt Expense	
26	675	Miscellaneous Expense	Prior owner did not allocate all admin costs to entities

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Jasmine Lakes
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: B-7 Supl
 Page: 1 of 1
 Preparer: S Szczygiel

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

Line No.	(1) Acct No.	(2) Account Name	(3) Explanation
1	601	Salaries & Wages - Employees	
2	603	Salaries & Wages - Officers, Exec.	Prior owner did not allocate all admin costs to entities
3	604	Employee Pensions & Benefits	Prior owner did not allocate all admin costs to entities
4	610	Purchased Water	
5	615	Purchased Power	Increased direct power charges & indirect allocation of admin costs.
6	616	Fuel for Power Production	
7	618	Chemicals	Process changes - additional wells
8	620	Materials & Supplies	Direct & indirect allocation of misc supplies. Indirect is allocated based on customer count
9	631	Contractual Services - Engineering	Prior owner did not allocate all admin costs to entities
10	632	Contractual Services - Accounting	
11	633	Contractual Services - Legal	Prior owner did not allocate all admin costs to entities
12	634	Contractual Services - Mgmt. Fees	
13	635	Contractual Services - Testing	
14	636	Contractual Services - Other	
15	641	Rental of Building/Real Prop.	Prior owner did not allocate all admin costs to entities
16	642	Rental of Equipment	
17	650	Transportation Expenses	Prior owner did not allocate all admin costs to entities
18	656	Insurance - Vehicle	Prior owner did not allocate all admin costs to entities
19	657	Insurance - General Liability	Prior owner did not allocate all admin costs to entities
20	658	Insurance - Workman's Comp.	Prior owner did not allocate all admin costs to entities
21	659	Insurance - Other	Prior owner did not allocate all admin costs to entities
22	660	Advertising Expense	Prior owner did not allocate all admin costs to entities
23	666	Reg. Comm. Exp. - Rate Case Amort.	
24	667	Reg. Comm. Exp. - Other	
25	670	Bad Debt Expense	Policy is to reserve 70% of aging > 90 days
26	675	Miscellaneous Expense	Prior owner did not allocate all admin costs to entities

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Haines Creek
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: B-7 Supt
 Page: 1 of 1
 Preparer: S Szczygiel

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

Line No.	(1) Acct No.	(2) Account Name	(3) Explanation
1	601	Salaries & Wages - Employees	Prior owner did not allocate all admin costs to entities
2	603	Salaries & Wages - Officers, Exec.	Prior owner did not allocate all admin costs to entities
3	604	Employee Pensions & Benefits	Prior owner did not allocate all admin costs to entities
4	610	Purchased Water	
5	615	Purchased Power	Increased direct power charges & indirect allocation of admin costs.
6	616	Fuel for Power Production	New Generator
7	618	Chemicals	Increased chemical costs
8	620	Materials & Supplies	Direct & indirect allocation of misc supplies. Indirect is allocated based on customer count
9	631	Contractual Services - Engineering	Prior owner did not allocate all admin costs to entities
10	632	Contractual Services - Accounting	Prior owner did not allocate all admin costs to entities
11	633	Contractual Services - Legal	Prior owner did not allocate all admin costs to entities
12	634	Contractual Services - Mgmt. Fees	Prior owner did not allocate all admin costs to entities
13	635	Contractual Services - Testing	Testing per regulations
14	636	Contractual Services - Other	Prior owner did not allocate all admin costs to entities
15	641	Rental of Building/Real Prop.	Prior owner did not allocate all admin costs to entities
16	642	Rental of Equipment	Prior owner did not allocate all admin costs to entities
17	650	Transportation Expenses	Prior owner did not allocate all admin costs to entities
18	656	Insurance - Vehicle	Prior owner did not allocate all admin costs to entities
19	657	Insurance - General Liability	Prior owner did not allocate all admin costs to entities
20	658	Insurance - Workman's Comp.	Prior owner did not allocate all admin costs to entities
21	659	Insurance - Other	Prior owner did not allocate all admin costs to entities
22	660	Advertising Expense	Prior owner did not allocate all admin costs to entities
23	666	Reg. Comm. Exp. - Rate Case Amort.	
24	667	Reg. Comm. Exp. - Other	
25	670	Bad Debt Expense	Policy is to reserve 70% of aging > 90 days
26	675	Miscellaneous Expense	

080121-WS

**ATTACHMENT 20 TO AUF'S RESPONSE TO
STAFF DEFICIENCY LETTER**

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

FI Central Commerce Park

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-8 Supl

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Acct No.	(2) Account Name	(3) Explanation
1	701	Salaries & Wages - Employees	
2	703	Salaries & Wages - Officers, Exec.	Prior owner did not allocate all admin costs to entities
3	704	Employee Pensions & Benefits	
4	710	Purchased Sewage Treatment	
5	711	Sludge Removal Expense	
6	715	Purchased Power	
7	716	Fuel for Power Production	
8	718	Chemicals	
9	720	Materials & Supplies	
10	731	Contractual Services - Engineering	
11	732	Contractual Services - Accounting	
12	733	Contractual Services - Legal	Prior owner did not allocate all admin costs to entities
13	734	Contractual Services - Mgmt. Fees	Prior owner did not allocate all admin costs to entities
14	735	Contractual Services - Testing	
15	736	Contractual Services - Other	Direct & indirect services. Indirect is allocated based on customer count.
16	741	Rental of Building/Real Prop.	Prior owner did not allocate all admin costs to entities
17	742	Rental of Equipment	Prior owner did not allocate all admin costs to entities
18	750	Transportation Expenses	
19	756	Insurance - Vehicle	Prior owner did not allocate all admin costs to entities
20	757	Insurance - General Liability	
21	758	Insurance - Workman's Comp.	
22	759	Insurance - Other	Prior owner did not allocate all admin costs to entities
23	760	Advertising Expense	
24	766	Reg. Comm. Exp. - Rate Case Amort.	
25	767	Reg. Comm. Exp. - Other	
26	770	Bad Debt Expense	Policy is to reserve 70% of aging > 90 days
27	775	Miscellaneous Expense	



Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

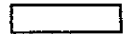
Schedule: B-8 Supl

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Acct No.	(2) Account Name	(3) Explanation
1	701	Salaries & Wages - Employees	
2	703	Salaries & Wages - Officers, Exec.	Prior owner did not allocate all admin costs to entities
3	704	Employee Pensions & Benefits	Prior owner did not allocate all admin costs to entities
4	710	Purchased Sewage Treatment	
5	711	Sludge Removal Expense	Improved maintenance
6	715	Purchased Power	
7	716	Fuel for Power Production	
8	718	Chemicals	Change in chemical type
9	720	Materials & Supplies	
10	731	Contractual Services - Engineering	Prior owner did not allocate all admin costs to entities
11	732	Contractual Services - Accounting	Prior owner did not allocate all admin costs to entities
12	733	Contractual Services - Legal	Prior owner did not allocate all admin costs to entities
13	734	Contractual Services - Mgmt. Fees	Prior owner did not allocate all admin costs to entities
14	735	Contractual Services - Testing	Not needed - decreased costs
15	736	Contractual Services - Other	Prior owner did not allocate all admin costs to entities
16	741	Rental of Building/Real Prop.	Prior owner did not allocate all admin costs to entities
17	742	Rental of Equipment	Prior owner did not allocate all admin costs to entities
18	750	Transportation Expenses	
19	756	Insurance - Vehicle	Prior owner did not allocate all admin costs to entities
20	757	Insurance - General Liability	
21	758	Insurance - Workman's Comp.	
22	759	Insurance - Other	Prior owner did not allocate all admin costs to entities
23	760	Advertising Expense	
24	766	Reg. Comm. Exp. - Rate Case Amort.	
25	767	Reg. Comm. Exp. - Other	
26	770	Bad Debt Expense	
27	775	Miscellaneous Expense	



Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Sunny Hills

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-8 Supl

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Acct No.	(2) Account Name	(3) Explanation
1	701	Salaries & Wages - Employees	
2	703	Salaries & Wages - Officers, Exec.	Prior owner did not allocate all admin costs to entities
3	704	Employee Pensions & Benefits	
4	710	Purchased Sewage Treatment	
5	711	Sludge Removal Expense	Increased dump fees
6	715	Purchased Power	
7	716	Fuel for Power Production	
8	718	Chemicals	Increased flows/demand & flushing
9	720	Materials & Supplies	
10	731	Contractual Services - Engineering	Prior owner did not allocate all admin costs to entities
11	732	Contractual Services - Accounting	Prior owner did not allocate all admin costs to entities
12	733	Contractual Services - Legal	Prior owner did not allocate all admin costs to entities
13	734	Contractual Services - Mgmt. Fees	Prior owner did not allocate all admin costs to entities
14	735	Contractual Services - Testing	
15	736	Contractual Services - Other	Prior owner did not allocate all admin costs to entities
16	741	Rental of Building/Real Prop.	Prior owner did not allocate all admin costs to entities
17	742	Rental of Equipment	Prior owner did not allocate all admin costs to entities
18	750	Transportation Expenses	
19	756	Insurance - Vehicle	Prior owner did not allocate all admin costs to entities
20	757	Insurance - General Liability	Prior owner did not allocate all admin costs to entities
21	758	Insurance - Workman's Comp.	
22	759	Insurance - Other	Prior owner did not allocate all admin costs to entities
23	760	Advertising Expense	
24	766	Reg. Comm. Exp. - Rate Case Amort.	
25	767	Reg. Comm. Exp. - Other	
26	770	Bad Debt Expense	Policy is to reserve 70% of aging > 90 days
27	775	Miscellaneous Expense	Prior owner did not allocate all admin costs to entities

080121-WS

**ATTACHMENT 21 TO AUF'S RESPONSE TO
STAFF DEFICIENCY LETTER**

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Zephyr Shores

Schedule: D-2

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Anzaldo

Historical [X] Projected []

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)	(8)
Line No.	Class of Capital	Balance 12/31/2006	Balance 12/31/2007	13 Mo Average†	Reconciliation Adjustments Pro rata *	Reconciled To 2007 Rate Base	Reconciled To Pro Forma Rate Base	Supporting Schedules
Water								
1	Long-Term Debt	94,990	107,403	107,017		107,017	156,431	D-5
2	Short-Term Debt	0	0	0		0	0	D-4
3	Preferred Stock	0	0	0		0	0	D-3
4	Common Stock	157,014	177,534	176,895		176,895	258,575	
5	Customer Deposits	989	1,241	1,107		1,107	1,107	D-7
6	Accumulated Deferred Income Taxes	6,213	4,851	5,532		5,532	5,532	C-6
7	Total	259,206	291,029	290,551	0	290,551	421,645	A-1
Sewer								
8	Long-Term Debt	77,007	87,842	86,700		86,700	97,686	D-5
9	Short-Term Debt	0	0	0		0	0	D-4
10	Preferred Stock	0	0	0		0	0	D-3
11	Common Stock	127,289	145,200	143,311		143,311	161,470	
12	Customer Deposits	981	1,231	1,099		1,099	1,099	D-7
13	Accumulated Deferred Income Taxes	5,430	4,270	4,850		4,850	4,850	C-6
14	Total	210,706	238,543	235,959	0	235,959	265,105	A-2

† The 13 month averages shown in column (4) above include used & useful adjustments as shown on Schedule A-1.

* List corresponding adjustments to rate base below:

This system had no debt in the historical test year. However, the total rate base is funded by a 0.3769 Debt - 0.6231 Equity capital structure (the capital structure of the parent) with consideration made for Customer Deposits and Deferred Taxes. See Schedule D-1

080121-WS

**ATTACHMENT 23 TO AUF'S RESPONSE TO
STAFF DEFICIENCY LETTER**

ATTACHMENT 1

Aqua Utilities Florida, Inc.
E-14 Billing Analysis

It is standard practice when preparing a billing analysis to compare the billing analysis results to the actual amounts booked to the AUF's financial records. Certain items may be booked (e.g., unbilled revenue, incorrect account, etc.) that should not be included in the present revenue amount and therefore should be adjusted out before making this comparison. The objective of the bill analysis is to attempt to establish an accurate level of present rate revenues because that revenue amount will form the basis upon which the proposed rates will be developed on a going forward basis.

The results of the comparison showed that, for many of the AUF systems, the revenues calculated from the unadjusted billing analysis were less than booked revenues by more than an acceptable level of approximately 1%. If the revenue results from the unadjusted billing analysis were utilized for present ratemaking purposes then AUF would have been requesting a larger increase than it may be entitled to. This ultimately may result in larger rate increases to the customers than necessary. On the other hand, if the actual booked revenues were utilized, the opposite would be true and the AUF may under-recover its true cost of service.

Therefore, to establish an accurate revenue level upon which rates can be established and balance the impacts on the customers and the AUF booked revenues were adjusted to the level supported by the detailed bill analysis for each system. Thereafter, the ongoing number of bills and associated consumption were priced at tariff rates to produce total revenues.

ATTACHMENT 2

Aqua Florida
Arredondo Farms Wastewater 6389

	Actual Bills	Number of Customers	Pro Forma Bills	Billed Usage	Rates Effective 2/6/2006	Pro Forma Present Rates
F204 Residential 5/8"	2,923	244	2,928		15.30	44,798
Total Usage on Bills Under 7,000 per month Cap						
F204 Residential 5/8"	2,284		6,903.3	6,903.3	3.56	24,576
Total Usage on Bills Over 7,000 per month Cap						
F204 Residential 5/8"	639		9,336.9	4,473.0	3.56	15,924
Usage over Cap						
F204 Residential 5/8"				4,863.9		
Totals	2,923	244	2,928	11,376.3 4,863.9 16,240.2	Total Billed Unbilled Usage Total Usage	85,298 ✓

Usage Cap is 7,000 Gallons per month on Residential Usage.

F206 Commercial 5/8"	Bills	6	1	12	15.30	184
	Usage			31.5	4.25	134
F202 Commercial 2"	Bills	23	2	24	122.31	2,935
	Usage			663.1	4.25	2,818

No Usage Cap on Commercial Usage.

FF60 Turnon					15.00	0
RTNF				1	10.00	10
RECN					15.00	0

PENL
Surcharge

Res. 2809.0 10,000

14,185.3
4,863.9
19,049.2
Net total revenues 91,379 ✓ 101,379

	Bills	Consumption	Amount	Com	Actual Booked	Variance	Percent
Adjustments			(54,283)		102,046	10,667	667
MBCA Residential 5/8"	1,145	0	(36,434)			10.45% ✓	.65
Commercial 5/8"	9	0	(657)				
Commercial 2"	2	0	(233)				
			(37,324)				

Aqua Florida
Beechers Point Wastewater 6439

	<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F359 Residential 5/8"	176	15	180		21.43	3,857
Total Usage on Bills Under 6,000 per month Cap						
F359 Residential 5/8"	164		353.9	353.9	7.04	2,491
Total Usage on Bills Over 6,000 per month Cap						
F359 Residential 5/8"	12		124.6	72.0	7.04	507
Usage over Cap						
F359 Residential 5/8"				52.6		
Totals		176	15	180	425.9	6,855
				52.6	Total Billed	
				478.5	Unbilled Usage	
					Total Usage	

Usage Cap is 6,000 Gallons per month on Residential Usage.

F357 Commercial 4" Bills	6	1	12		535.93	6,431
Usage			536.9	536.9	7.04	3,780
No Usage Cap on Commercial Usage.				Commercial Total Billed		10,211
Turnon				105.4	15.00	0
RTNF					10.00	0
RECN					15.00	0

PENL
Surcharge

					Net total revenues	17,066 ✓
*****					Actual Booked	17,203
	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>	:	Variance	137
Adjustments			(20,466)	:	Percent	0.80% ✓
MBCA Residential 5/8"	13	0	(675)	:		
Commercial 5/8"		0		:		
Commercial 4"	9	0	(17,616)	:		
			(18,291)	:		

Aqua Florida
Chuluota Wastewater 6457

		Actual Bills	Number of Customers	Pro Forma Bills	Billed Usage	Rates Effective 2/6/2006	Pro Forma Present Rates
F383	Residential 5/8"	6,811	568	6,816		22.01	150,020
F381	Commercial 5/8"	48	4	48		22.01	1,056
F438	Commercial 1"	12	1	12		55.03	660
Total Usage on Bills Under 6,000 per month Cap							
F383	Residential 5/8"	2,968		10,227.0	10,227.0	8.01	81,918
Total Usage on Bills Over 6,000 per month Cap							
F383	Residential 5/8"	3,843		67,502.0	23,058.0	8.01	184,695
Usage over Cap							
F383	Residential 5/8"				44,444.0		
F381	Commercial 5/8"	213.7			213.7	9.60	2,052
F438	Commercial 1"	646.2			646.2	9.60	6,204
Totals		6,871	573	6,876	34,144.9	Total Billed	426,605
					44,444.0	Unbilled Usage	
					78,588.9	Total Usage	

Usage Cap is 6,000 Gallons per month for Residential.

FF79	Turnon					15.00	0
	RTNF			2		10.00	20
	RECN					15.00	0

ADDITIONAL CUSTOMERS							
			122	1,464		22.01	32,223
					7,173.6	8.01	57,461
					<u>9,516.0</u>		
					16,689.6		89,684

.....				Net total revenues	516,289 ³⁰⁹
	Bills	Consumption	Amount	Actual Booked	436,466
Adjustments			(85,434)	Variance	(79,823)
MBCA Residential 5/8"	426		(24,365)	Percent	-18.29%
res. Flat comm	6		(683)		
			(25,048)		
FB92 RFND			14		

+6,000 Plug (see details next pg)
522,309

Aqua Florida
Chuluota Wastewater 6457

		Actual Bills	Number of Customers	Pro Forma Bills	Billed Usage	Rates Effective 2/6/2006	Pro Forma Present Rates
F383	Residential 5/8"	6,811	568	6,816	1484	22.01	150,020
F381	Commercial 5/8"	48	4	48		22.01	1,056
F438	Commercial 1"	12	1	12		55.03	660

Total Usage on Bills Under 6,000 per month Cap
F383 Residential 5/8" 2,968 10,227.0 10,227.0 8.01 81,918

Total Usage on Bills Over 6,000 per month Cap
F383 Residential 5/8" 3,843 67,502.0 23,058.0 8.01 184,695

Usage over Cap
F383 Residential 5/8" 44,444.0 + 9516
F381 Commercial 5/8" 213.7 213.7 9.60 2,052
F438 Commercial 1" 646.2 646.2 9.60 6,204

Totals 6,871 573 6,876 34,144.9 Total Billed 426,605 ✓
44,444.0 Unbilled Usage
78,588.9 Total Usage

Usage Cap is 6,000 Gallons per month for Residential.

FF79	Tumon				15.00	0
	RTNF		2		10.00	20
	RECN				15.00	0

PENL
Surcharge

749.1
34,894.0
44,444.0
8.01 6000

*****				Net total revenues	426,625	✓	432,625
				Actual Booked	436,466	✓	
				Variance	9,841		3,841
				Percent	2.25%		.88
Adjustments			(85,434)				
MBCA Residential 5/8"	426		(24,365)				
res. Flat comm	6		(683)				
			(25,048)				
FB92 RFND			14				

Aqua Florida
 FI Central Commerce Park Wastewater 6461

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F385	Commercial 5/8"	309	26	312		38.72	12,081
F385	Commercial 1"	148	12	144		96.79	13,938
F385	Commercial 1 1/2"	69	6	72		193.58	13,938
F385	Commercial 2"	84	7	84		309.73	26,017
F385	Commercial 4"	12	1	12		967.90	11,615
F387	Sprinklers	110	9	11,457		0.10	1,146
F385	Commercial 5/8"	3,441.3			3,341.3	5.22	17,964
F385	Commercial 1"	3,514.3			3,441.3	5.22	18,345
F385	Commercial 1 1/2"	3,778.0			3,514.3	5.22	19,721
F385	Commercial 2"	2,529.5			3,778.0	5.22	13,204
F385	Commercial 4"	1,139.0			2,529.5	5.22	5,946
	Totals	732	61	12,081	14,402.1 14,302.1		153,915 ✓

FF80	Turnon					15.00	0
	RTNF				100	10.00	20
	RECN				(287)	15.00	0
					(187)		(1,500)
	PENL						

					Net total revenues	153,935 ✓	152,435

	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>	:	Actual Booked	150,999 ✓	
				:			
	Adjustments		(4,395)	:	Variance	(2,936)	(1,436)
				:	Percent	-1.94%	.95
MBCA	Commercial mixed	16	(2,858)	:			
	Sprinklers	5	(28)	:			
				:			
			(2,886)	✓			
				:			
FB93	RFND		1,071	:			

Aqua Florida
 Holiday Haven Wastewater 6412

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F312	Residential 5/8"	1,222	102	1,224		16.43	20,110
F310	Commercial 5/8"	12	1	12		16.43	197
F426	Commercial 1"	12	1	12		41.05	493

Total Usage on Bills Under 6,000 per month Cap
 F312 Residential 5/8"

1,034	2,259.3	2,259.3	8.79	19,859
-------	---------	---------	------	--------

Total Usage on Bills Over 6,000 per month Cap
 F312 Residential 5/8"

188	2,149.8	1,128.0	8.79	9,915
-----	---------	---------	------	-------

Usage over Cap
 F312 Residential 5/8"

1,021.8

F310 Commercial 5/8"
 F426 Commercial 1"

174.9	174.9	10.53	1,842
9.2	9.2	10.53	97

Totals	1,246	104	1,248	3,571.4	Total Billed	52,513
				<u>1,021.8</u>	Unbilled Usage	
				4,593.2	Total Usage	

Usage Cap is 6,000 Gallons per month for Residential.

Turnon	15.00	0
RTNF	10.00	0
RECN	15.00	0
	<u>113.8</u>	<u>1,000</u>

PENL
 Surcharge

3685.2	Net total revenues	52,513	53,513
<u>1021.8</u>			
4707.0	Actual Booked	53,993	

	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>	:
Adjustments			(10,798)	:
MBCA Residential 5/8"	65		(2,833)	:

Variance	1,480	480
Percent	2.74%	89

Aqua Florida
Jasmine Lakes Wastewater 6391

		Actual Bills	Number of Customers	Pro Forma Bills	Billed Usage	Rates Effective 2/6/2006	Pro Forma Present Rates
F224	Residential 5/8"	15,979	1,332	15,984		10.91	174,385
F232	Commercial 5/8"	200 179	17	204 150		10.91	2,226
F234	Commercial 1"	24	2	24		27.22	653
F235	Commercial 1 1/2"	24	2	24		54.46	1,307
F236	Commercial 2"	24 21	2	24		87.15	2,092
Total Usage on Bills Under 6,000 per month Cap							
F224	Residential 5/8"	11,837.0		31,887.0	31,887.0	2.74	87,370
Total Usage on Bills Over 6,000 per month Cap							
F224	Residential 5/8"	4,142.0		47,247.1	24,852.0	2.74	68,094
Usage over Cap							
F224	Residential 5/8"				22,395.1		
F275	Commercial 5/8"	821.0			821.0	3.31	2,718
F275	Commercial 1"	1,910.1			1,910.1	3.31	6,322
F275	Commercial 1 1/2"	506.5			506.5	3.31	1,677
F275	Commercial 2"	555.4			555.4	3.31	1,838
Totals		16,251.0	1,355	16,260	60,532.0	Total Billed	348,682
					22,395.1	Unbilled Usage	
					82,927.1	Total Usage	

Usage Cap is 6,000 Gallons per month for Residential.

Turnon				15.00	0
RTNF				10.00	0
RECN				15.00	0
				<u>8029.2</u>	<u>22,000</u>
PENL				68,561.2	
Surcharge				22,395.1	
				<u>90,956.30</u>	
				Net total revenues	348,682 ✓ 370,682
*****				Actual Booked	373,632 ✓
Adjustments	Bills	Consumption	Amount	Variance	24,950
			(76,724)	Percent	6.68% ✓ 2,950
MBCA	no read dates, etc	131	(5,424)		.79
	Residential 5/8"	2,568	(51,962)		
	Commercial 5/8"	21	(449)		
	Commercial 2"	3	(574)		
			(58,409) ✓		

Aqua Florida
Jungle Den Wastewater 6468

		Actual Bills	Number of Customers	Pro Forma Bills	Billed Usage	Rates Effective 2/6/2006	Pro Forma Present Rates
F391	Residential 5/8"	1,277	106	1,272		12.35	15,709
F443	Residential Flat	12	1	12		30.85	370
F444	Residential 5/8"	<u>324</u> 53	27	324		12.35	4,001
F389	Commercial 5/8"	12	1	12		12.35	148

On Annual Basis
324 bills become

53 Actual Bills
on 420 days = 27 customers
x 12 bills
324.

Consolidated Proforma
1277 + 53 = 1330.

Total Usage on Bills Under 6,000 per month Cap

F391	Residential 5/8"	1,256		1,416.2	1,416.2	9.57	13,553
F444	Residential 5/8"	<u>324</u> 53		1,004.8 ✓	1,004.8	9.57	9,616

this is good

Total Usage on Bills Over 6,000 per month Cap

F391	Residential 5/8"	21		157.5	126.0	9.57	1,206
F444	Residential 5/8"						

Usage over Cap

F391	Residential 5/8"				31.5		
F444	Residential 5/8"						
	Commercial 5/8"	50.8			50.8	11.49	584

Totals	1,625	135	1,620	2,597.8	Total Billed	45,187 ✓
				<u>31.5</u>	Unbilled Usage	
				2,629.3	Total Usage	600.

Usage Cap is 6,000 Gallons per month for Residential.

Turmon				15.00	0
RTNF				10.00	0
RECN				15.00	0
				<u>62.7</u>	<u>9.57</u>

PENL
Surcharge

2660.5
31.5
2692.0 Net total revenues 45,187 45,787

	Bills	Consumption	Amount	Actual Booked
Adjustments			(5,192)	Variance 992
MBCA Residential 5/8"	28		(697)	Percent 2.15% ✓

392
.85

Aqua Florida
Kings Cove Wastewater 6395

	Actual Bills	Number of Customers	Pro Forma Bills	Billed Usage	Rates Effective 2/6/2006	Pro Forma Present Rates
F283 Residential 5/8"	2,316	193	2,316		9.24	21,400
F282 Residential 1" <i>Comm</i>	12	1	12		23.07	277
Total Usage on Bills Under 10,000 per month Cap						
F283 Residential 5/8"	1,368		6,386.9	6,386.9	3.24	20,694
F282 Residential 1" <i>Comm</i>	12		73.0	73.0	3.24	237
Total Usage on Bills Over 10,000 per month Cap						
F283 Residential 5/8"	948		24,273.5	9,480.0	3.24	30,715
F282 Residential 1" <i>Comm</i>				0.0	3.24	0
Usage over Cap						
F283 Residential 5/8"				14,793.5		
F282 Residential 1" <i>Comm</i>				0.0		
Totals	2,328	194	2,328	15,939.9	Total Billed	73,323

* See water

Comm.

73. all billed.

14,793.5 Unbilled Usage
30,733.4 Total Usage ✓

Usage Cap is 10,000 Gallons per month.

Turnon	15.00	0
RTNF	10.00	0
RECN	15.00	0

PENL
Surcharge

Net total revenues 73,323 ✓

	Bills	Consumption	Amount	:	Actual Booked	:
Adjustments			(5,839)	:	74,077	✓
MBCA Residential 5/8"	58	0	(1,864)	:	Variance	754
				:	Percent	1.02% ✓

Aqua Florida
 Lake Gibson Estates Wastewater 6435

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F352	Residential -Flat	3,609	301	3,612		26.81	96,838
F350	Commercial -Flat	25	2	24	28,436.4	26.81	643
					3,127.3		
Totals		3,634	303	3,636		Total Billed	97,481
					<u>31,563.7</u>	Unbilled Usage	

Turnon	15.00	0
RTNF	10.00	0
RECN	15.00	0

PENL
 Surcharge

Net total revenues	97,481 ✓
Actual Booked	98,680 ✓
Variance	1,199 ✓
Percent	1.22% ✓

	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>	:
Adjustments			(18,855)	:
MBCA Residential flat	286		(5,959)	:
commercial flat				:



Aqua Florida
Lake Suzy Wastewater 6392

		Actual Bills	Number of Customers	Pro Forma Bills	Billed Usage	Rates Effective 2/6/2006	Pro Forma Present Rates
F255	Residential 5/8"	2,224	185	2,220		29.68	65,890
F249	Residential 1"	21	2	24		29.68	712
Total Usage on Bills Under 6,000 per month Cap							
F255	Residential 5/8"	1,918		4,758.8	4,758.8	8.78	41,782
F249	Residential 1"	10		30.7	30.7	8.78	270
Total Usage on Bills Over 6,000 per month Cap							
F255	Residential 5/8"	306		3,840.0	1,836.0	8.78	16,120
F249	Residential 1"	11		472.8	66.0	8.78	579
Usage over Cap							
F255	Residential 5/8"				2,004.0		
F249	Residential 1"				406.8		

Totals		2,245	187	2,244	6,691.5	Total Billed	125,353
					2,410.8	Unbilled Usage	
					9,102.3	Total Usage	

Usage Cap is 6,000 Gallons per month on Residential Usage.

F253	Commercial 5/8" Bills	92 104	9	108 96	29.68	3,205
F250	Commercial 1"	36	3	36	74.19	2,671
F251	Commercial 1 1/2"	417 420	35	420 ✓	148.36	62,311
F252	Commercial 2"	116 144	12	144 120	237.38	34,183
F253	Commercial 5/8" Usage	549.5		549.5	10.55	5,797
F250	Commercial 1"	682.5		682.5	10.55	7,200
F251	Commercial 1 1/2"	6,240.9		6,240.9	10.55	65,841
F252	Commercial 2"	5,624.5		5,624.5	10.55	59,338
				13,097.4	Total Usage	

No Usage Cap on Commercial Usage.

Commercial Total Billed 240,546

Turnon	15.00	0
RTNF	10.00	0
REC N	15.00	0

PENL

569.5 5000

				7261	Net total revenues	365,899 ✓	370,899
				2410.8			
				9,671.8	Actual Booked	374,084 ✓	
Adjustments		(23,893)	:	13,097.4	Variance	8,185	3,185
			:	22,769.2	Percent	2.19% ✓	.85
MBCA Residential 5/8"	226	(13,814)	:				
Residential 1"	1	(82)	:				
Commercial 5/8"	12	(561)	:				
Commercial 1 1/2"	3	(846)	:				
Commercial 2"	28	(12,779)	:				
		(28,082)	:				

No interim rates, No deducts needed

Aqua Florida
Leisure Lakes Wastewater 6404

	<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F299 Residential 5/8"	2,930	244	2,928		16.30	47,726
Total Usage on Bills Under 6,000 per month Cap						
F299 Residential 5/8"	2,839		5,102.3	5,102.3	3.30	16,838
Total Usage on Bills Over 6,000 per month Cap						
F299 Residential 5/8"	91		949.7	546.0	3.30	1,802
Usage over Cap						
F299 Residential 5/8"				403.7		
Totals	2,930	244	2,928	5,648.3	Total Billed	66,366
				<u>403.7</u>	Unbilled Usage	
				6,052.0	Total Usage	

Usage Cap is 6,000 Gallons per month.

Turnon	15.00	0
RTNF	10.00	0
RECN	15.00	0
	<u>606.1</u>	<u>2000</u>

PENL
Surcharge

6254.4
403.7
6658.1

Net total revenues 66,366

	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>	:	Actual Booked	
Adjustments			(14,288)	:	Variance	2,408 408
MBCA Residential 5/8"	321	12	(7,662)	:	Percent	3.50% ✓.59
FB80 RFND			11	:		

Aqua Florida
Morningview Wastewater 6415

	<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F315 Residential 5/8"	399	33	396		24.40	9,662
Total Usage on Bills Under 6,000 per month Cap						
F315 Residential 5/8"	257		719.8	719.8	7.57	5,449
Total Usage on Bills Over 6,000 per month Cap						
F315 Residential 5/8"	142		1,511.8	852.0	7.57	6,450
Usage over Cap						
F315 Residential 5/8"				659.8		
Totals	399	33	396	1,571.8 <u>659.8</u> 2,231.6 ✓	Total Billed Unbilled Usage Total Usage	21,561

Usage Cap is 6,000 Gallons per month.

Turnon	15.00	0
RTNF	10.00	0
RECN	15.00	0

PENL
Surcharge

*****				Net total revenues	<u>21,561</u> ✓
	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>	Actual Booked	21,817 ✓
			:		
Adjustments			(3,266) :	Variance	256
			:	Percent	1.17% ✓
MBCA Residential 5/8"	7	0	(315) :		

Aqua Florida
Palm Port Wastewater 6445

	<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F365 Residential 5/8"	1,219	102	1,224		20.28	24,823
Total Usage on Bills Under 6,000 per month Cap						
F365 Residential 5/8"	1,033		2,801.0	2,801.0	8.26	23,136
Total Usage on Bills Over 6,000 per month Cap						
F365 Residential 5/8"	186		1,675.5	1,116.0	8.26	9,218
Usage over Cap						
F365 Residential 5/8"				559.5		
Totals	1,219	102	1,224	3,917.0	Total Billed	57,177
				559.5	Unbilled Usage	
				4,476.5	Total Usage	

Usage Cap is 6,000 Gallons per month.

Turnon	15.00	0
RTNF	10.00	0
RECN	15.00	0

157.4
 4074.4
 559.5
 4633.9

PENL
Surcharge

Net total revenues 57,177 ✓

	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>	:	Actual Booked
Adjustments			(9,719)	:	58,907 ✓
MBCA Residential 5/8"	50	0	(2,873)	:	Variance 1,730 430
Commercial 5/8"				:	Percent 2.94% .73

Aqua Florida
Palm Terrace 6430

		Actual Bills	Number of Customers	Pro Forma Bills	Billed Usage	Rates Effective 2/6/2006	Pro Forma Present Rates
F341	Residential 5/8"	10,649	887	10,644		19.05	202,768
Total Usage on Bills Under 6,000 per month Cap							
F341	Residential 5/8"	8,479		23,220.9	23,220.9	4.18	97,063
Total Usage on Bills Over 6,000 per month Cap							
F341	Residential 5/8"	2,170		24,333.9	13,020.0	4.18	54,424
Usage over Cap							
F341	Residential 5/8"				11,313.9		
Totals		10,649	887	10,644	36,240.9	Total Billed	354,255
					11,313.9	Unbilled Usage	
					47,554.8	Total Usage	

Usage Cap is 6,000 Gallons per month on Residential Usage.

F339	Commercial 5/8"	Bills	6	1	12	19.05	229
		Usage			10.6	4.99	53

No Usage Cap on Commercial Usage.

Commercial Total Billed 282

Turnon	15.00	0
RTNF	10.00	0
RECN	15.00	0

PENL
Surcharge

6459.3
42,700.2
11,313.9
54,014.1
 Net total revenues 354,537 ✓ 381,537
 Com 10.6

	Bills	Consumption	Amount
Adjustments			(109,214)
MBCA Residential 5/8"	1,873	0	(67,715)
Commercial 5/8"	6	0	(202)
			(67,917)

54,024.7
 Actual Booked 384,667
 Variance 30,130
 Percent 7.83% ✓ 3130
 .81

Aqua Florida
Park Manor Wastewater 6443

	Actual Bills	Number of Customers	Pro Forma Bills	Billed Usage	Rates Effective 2/6/2006	Pro Forma Present Rates
F369 Residential 5/8"	256	21	252		29.80	7,510
Total Usage on Bills Under 6,000 per month Cap						
F369 Residential 5/8"	203		479.1	479.1	5.95	2,851
Total Usage on Bills Over 6,000 per month Cap						
F369 Residential 5/8"	53		511.2	318.0	5.95	1,892
Usage over Cap						
F369 Residential 5/8"				193.2		
Totals	256	21	252	797.1	Total Billed	12,253
				193.2	Unbilled Usage	
				990.3	Total Usage	

Usage Cap is 6,000 Gallons per month on Residential Usage.

F367 Commercial 5/8" Bills	36	3	36		29.80	1,073
Usage			119.0	119.0	7.13	848

No Usage Cap on Commercial Usage.

Commercial Total Billed 1,921

Turnon	15.00	0
RTNF	10.00	0
RECN	15.00	0
	<u>126.1</u>	<u>750</u>

PENL
Surcharge

923.2
193.2
1116.4
Com. 119.0
1235.4

Net total revenues	14,174	✓	14,924
Actual Booked	15,056	✓	
Variance	882		132
Percent	5.86%	✓	.88

	Bills	Consumption	Amount
Adjustments			(3,309)
MBCA Residential 5/8"	31	0	(1,489)
Commercial 5/8"		0	

Aqua Florida
Summit Chase Wastewater 6396

		Actual Bills	Number of Customers	Pro Forma Bills	Billed Usage	Rates Effective 2/6/2006	Pro Forma Present Rates
F287	Residential 5/8"	2,420	202	2,424		9.45	22,907
	Residential		0	0			0
F285	Commercial 5/8"	12	1	12		9.45	113
Total Usage on Bills Under 10,000 per month Cap							
F287	Residential 5/8"	2,370 ✓		5,984.3	5,984.3	2.70	16,158
Total Usage on Bills Over 10,000 per month Cap							
F287	Residential 5/8"	50 ✓		810.5	500.0	2.70	1,350
Usage over Cap							
F287	Residential 5/8"				310.5		
F285	Commercial 5/8"	90.4			90.4	2.70	244
Totals		2,432	203	2,436	6,574.7	Total Billed	40,772
					310.5	Unbilled Usage	
					6,885.2	Total Usage	

Usage Cap is 10,000 Gallons per month for Residential.

Turnon	15.00	0
RTNF	10.00	0
RECN	15.00	0
PENL		1,000
Surcharge		

370.4
6945.1
310.5
7255.6 Net total revenues 40,772 ✓ 41,772

	Bills	Consumption	Amount	:	Actual Booked	
Adjustments			(12,501)	:	Variance	1,240 240
MBCA Residential 5/8"	174		(3,423)	:	Percent	2.95% ✓ .57
FB78 RFND			0	:		

Aqua Florida
Sunny Hills Wastewater 6472

	Actual Bills	Number of Customers	Pro Forma Bills	Billed Usage	Rates Effective 2/6/2006	Pro Forma Present Rates
F398 Residential 5/8"	1,896	158	1,896		19.74	37,427
F578 Residential Flat		2	24		49.81	1,195
Total Usage on Bills Under 6,000 per month Cap						
F398 Residential 5/8"	1,659		3,898.0	3,898.0	8.31	32,392
Total Usage on Bills Over 6,000 per month Cap						
F398 Residential 5/8"	237		2,241.3	1,422.0	8.31	11,817
Usage over Cap						
F398 Residential 5/8"				819.3		
Totals		1,896	160	1,920	5,320.0	82,831
					819.3	
					6,139.3	
					Total Billed	
					Unbilled Usage	
					Total Usage	

Usage Cap is 6,000 Gallons per month on Residential Usage.

F396 Commercial 5/8" Bills	8	1	12		19.74	237
Usage			6.1	6.1	10.01	61

No Usage Cap on Commercial Usage.

Commercial Total Billed 298

Turnon					15.00	0
RTNF					10.00	0
RECN					15.00	0

PENL
Surcharge

180.5
5,500.5
819.3
6,319.8
6.1

8.31 1,500

	Bills	Consumption	Amount
Adjustments			(21,312)
MBCA Residential 5/8"	206	0	(9,408)
Commercial 5/8"	4	0	(641)
			(10,049)

Net total revenues 83,129 ✓ 84,629

Actual Booked 85,005 ✓ 86,899

Variance 2,176 676 2270

Percent 2.55% ✓ .79 2.61%

5/1/08

	Actual Bills	Number of Customers	Pro Forma Bills	Billed Usage	Rates Effective 2/6/2006	Pro Forma Present Rates
F276 Residential 5/8"	333	28	336		28.61	9,613
F275 Commercial 5/8"	77	8	72		28.61	2,060
F275 Commercial 1"	15	1	12		71.54	858
F275 Commercial 1 1/2"	36	3	38		143.07	5,151
F275 Commercial 2"	92	8	96		228.89	21,973
F275 Commercial 3"	25	2	24		500.77	12,018
F275 Commercial 4"	46	4	48		858.45	41,206

Comm
B/A 353,403
Books 395,438

Total Usage on Bills Under 10,000 per month Cap						
F216 Residential 5/8"	152		553.9	553.9	3.94	2,182

92,879

Total Usage on Bills Over 10,000 per month Cap						
F216 Residential 5/8"	181		6,948.0	1,810.0	3.94	7,131

Usage over Cap						
F216 Residential 5/8"				5,138.0	253.8	

1,000

2,363.9 Total Billed
5,138.0 Unbilled Usage
7,501.9 Total Usage

9313

Spread Commercial to
All except 1"

	Actual Bills	Number of Customers	Pro Forma Bills	Billed Usage	Rates Effective 2/6/2006	Pro Forma Present Rates
F275 Commercial 5/8"	754		7,448.6	7,448.6	4.71	35,083
F275 Commercial 1"	26		494.4	494.4	4.71	2,329
F275 Commercial 1 1/2"	1315.7		17,225.3	17,225.3	4.71	81,131
F275 Commercial 2"	1208.2		12,766.3	12,766.3	4.71	60,129
F275 Commercial 3"	1931.1		10,795.2	10,795.2	4.71	50,845
F275 Commercial 4"	924		9,048.8	9,048.8	4.71	42,820

Debit Double

Totals 6159.0

276.1 7724.7

638.4 17863.7

473.2 13239.2

400 11295.2

335.1 10,000 9384.2

272,167

6159
x 4.71
29,008

Totals 6159.0 624 52 624 57,778.6 Total Billed 374,329						
--	--	--	--	--	--	--

Usage Cap is 10,000 Gallons per month. Residential only						
F588 Golf course irrigation	12	1	12		3,012.00	36,144

(amount billed and booked was for 426 days or \$42,770. Difference of \$8,628 more booked in 2007)

not correct, adj was made.

11,000

Turnon					15.00	3
RTNF					10.00	3
REC�					15.00	3

Note: customer 910138 has bill for \$1,600+ no consumption, no bill days

Total revenue
was wrong
should be

	Bills	Consumption	Amount
Adjustments			(96,290)
MBCA Residential 5/8"	70	0	(4,830)
Commercial 5/8"	4		(5,761)
Commercial 1"	10		(6,454)
Commercial 1 1/2"	7		(22,015)
Commercial 2"	9		(18,553)
Commercial 3"	4		(24,727)
Commercial 4"	4		(6,882)
			(87,222)
FB97 RFND			3,724

Net total revenues	410,473
Actual Booked	431,562
Dec 2007 overbook	6,628
Adjusted books	424,933
Variance	14,483
Percent	3.41%

421,473

not needed
Books were requested 452,894

3,483

.82

31,421

6.9%

Books - are billed days = 36.4 x 624 = 4000 x 11A billed days = 35,000
I used 30 day ave. (consumption used actual / overbooked 5/17)

Aqua Florida
The Woods Wastewater 6388

	<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F216 Residential 5/8"	596	50	600		15.74	9,444
Total Usage on Bills Under 6,000 per month Cap						
F216 Residential 5/8"	490		1,120.3	1,120.3	4.10	4,593
Total Usage on Bills Over 6,000 per month Cap						
F216 Residential 5/8"	106		1,186.4	636.0	4.10	2,608
Usage over Cap						
F216 Residential 5/8"				550.4		
Totals	596	50	600	1,756.3 550.4 2,306.7	Total Billed Unbilled Usage Total Usage	16,645

Usage Cap is 6,000 Gallons per month.

FF59	Turnon				15.00	0
	RTNF		1		10.00	10
	RECN				15.00	0

FA71	PENL Surcharge					503 (net)
				707.3		2900
				2463.6		
				550.4	Net total revenues	17,158 ✓ 20058

*****					3014.0	Actual Booked	20,232 ✓
	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>	:			
Adjustments			(14,477)	:		Variance	3,074 174
MBCA Residential 5/8"	205	0	(7,454)	:		Percent	15.19% ✓ .86
FA71 PENL			(327)	:			
			(7,781)	:			

Aqua Florida
Valencia Terrace Wastewater 6424

		Actual Bills	Number of Customers	Pro Forma Bills	Billed Usage	Rates Effective 2/6/2006	Pro Forma Present Rates
F329	Residential 5/8"	3,666	306	3,672		16.30	59,854
F579	Residential Flat	11	1	12		28.94	347
F327	Commercial 5/8"	30	35	36		16.30	587
F428	Commercial 1"	84	7	84		40.72	3,420
F429	Commercial 2"	12	1	12		130.23	1,563
F589	Commercial 1"	12	1	12		40.72	489

Total Usage on Bills Under 6,000 per month Cap

F329	Residential 5/8"	2,759		6,000.5	6,000.5	3.30	19,802
------	------------------	-------	--	---------	---------	------	--------

Total Usage on Bills Over 6,000 per month Cap

F329	Residential 5/8"	907		11,515.0	5,442.0	3.30	17,959
------	------------------	-----	--	----------	---------	------	--------

Usage over Cap

F329	Residential 5/8"				6,073.0		
------	------------------	--	--	--	---------	--	--

F327	Commercial 5/8"	2,366.3			2,366.3	3.96	9,371
F428	Commercial 1"	1,841.0			1,841.0	3.96	7,290
F429	Commercial 2"	258.3			258.3	3.96	1,023
F589	Commercial 1"	721.0			721.0	3.96	2,855

*Unaccounted for in sheet
2 High Value Bills
over 3 bills.*

Totals		3,821	319	3,828	16,629.1	Total Billed	124,560 ✓
					6,073.0	Unbilled Usage	
					22,702.1	Total Usage	

Usage Cap is 6,000 Gallons per month for Residential.

FF70	Turnon				4	15.00	0
	RTNF					10.00	40
	RECN					15.00	0

606.1 3.3 2000
17,235.2
6073.0
Net total revenues 124,600 ✓ 126,600

	Bills	Consumption	Amount
Adjustments			(22,577)
MBCA Residential 5/8"	299		(8,007)
res. Flat	1		(29)
comm	1		(30)
			(8,066) ✓

23,308.2
Actual Booked 127,704
Variance 3,104 ✓
Percent 2.43% ✓
1104 .86

Aqua Florida
Venetian Village Wastewater 6426

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F332	Residential 5/8"	1,110	93	1,116		20.45	22,822
Total Usage on Bills Under 6,000 per month Cap							
F332	Residential 5/8"	850		2,898.6	2,898.6	5.97	17,305
Total Usage on Bills Over 6,000 per month Cap							
F332	Residential 5/8"	260		2,880.6	1,560.0	5.97	9,313
Usage over Cap							
F332	Residential 5/8"				1,320.6		
Totals		1,110	93	1,116	4,458.6	Total Billed	49,440
					<u>1,320.6</u>	Unbilled Usage	
					5,779.2	Total Usage	

Usage Cap is 6,000 Gallons per month.

Turnon	15.00	0
RTNF	10.00	0
RECN	15.00	0
PENL Surcharge		503

					Net total revenues	49,943 ✓

	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>	:	Actual Booked	49,873
				:		
Adjustments			(8,189)	:	Variance	(70)
				:	Percent	-0.14%
MBCA Residential 5/8"	35	0	(1,640)	:		

Aqua Florida
Village Water Wastewater 6390

		4/24/08 Actual Bills	Number of Customers	Pro Forma Bills	Billed Usage	Rates Effective 2/6/2006	Pro Forma Present Rates
F277	Commercial 5/8"	206	20	240	284	42.73	10,255
F421	Commercial 1"	19	2	24		106.81	2,563
F422	Commercial 1 1/2"	28	3	36		213.61	7,690
F423	Commercial 2"	27	2	24		341.77	8,202
F424	Commercial 4"	12	1	12		1,068.03	12,816
F425	Commercial 5/8"	35	3	36		42.73	1,538
F425	Commercial 1 1/2"	8	1	12		213.61	2,563

F277	Commercial 5/8"	8,451.5		8,451.5	3.89	32,876	
F421	Commercial 1"	118.6		118.6	3.89	461	
F422	Commercial 1 1/2"	846.1		846.1	3.89	3,291	
F423	Commercial 2"	987.9		987.9	3.89	3,843	
F424	Commercial 4"	507.1		507.1	3.89	1,973	
F425	Commercial 5/8"	223.1		223.1	3.89	868	
F425	Commercial 1 1/2"	19.5		19.5	3.89	76	
	variance adj.	1,542.4		1,542.4	3.89	6,000	
	Totals	384	32	384		12,696.2	95,015
	Turnon				15.00	0	
	RTNF				10.00	0	
	RECN				15.00	0	

FA73 PENL
Surcharge

150 (NET)

Note : customer 910138 has bill for \$1,600+ no consumption, no bill days

	Bills	Consumption	Amount
Adjustments			(19,496)
MBCA Commercial 5/8"	31		(14,176)
Commercial 1"	8		(565)
Commercial 1 1/2"	10		(2,597)
Commercial 2"	11		(4,330)
425 Commercial	34		(7,629)
FA73 PENL			(54)
			(29,351)

Net total revenues		95,168
Actual Booked		156,101
Less Texas		(60,080)
Adjusted books		96,021
Variance		856
Percent		0.89%

2394
2,590
Don't
change #Bills
now since we have
a large adjustment
already to record
GP4/24

Aqua Florida
Zephyr Shores Wastewater 6432

	Actual Bills	Number of Customers	Pro Forma Bills	Billed Usage	Rates Effective 2/6/2006	Pro Forma Present Rates
F345 Residential 5/8"	4,645	387	4,644		11.39	52,895
F433 Residential Flat	18	2	24		27.63	663
F343 Commercial 5/8"	34	3	36		11.39	410
F430 Commercial 1 1/2"	7	1	12		56.93	683
F431 Commercial 2"	22	2	24		91.11	2,187
Total Usage on Bills Under 6,000 per month Cap						
F345 Residential 5/8"	4,559		6,412.3	6,412.3	9.54	61,173
Total Usage on Bills Over 6,000 per month Cap						
F345 Residential 5/8"	86		915.6	516.0	9.54	4,923
Usage over Cap						
F345 Residential 5/8"				399.6		
F343 Commercial 5/8"	292.4			292.4	11.46	3,351
F430 Commercial 1 1/2"	78.9			78.9	11.46	904
F431 Commercial 2"	220.8			220.8	11.46	2,530
Totals	4,726	395	4,740	7,520.4	Total Billed	129,719
				399.6	Unbilled Usage	
				7,920.0	Total Usage	

Usage Cap is 6,000 Gallons per month for Residential.

Turnon	15.00	0
RTNF	10.00	0
RECN	15.00	0

4119.3
7939.7
399.6
8339.3 Net total revenues 129,719 ✓ 133,719

	Bills	Consumption	Amount		Actual Booked	
Adjustments			(38,319)	:	Variance	4,711
MBCA				:	Percent	3.50%
F345 Residential 5/8"	1097	28	(33,538)	:		711
F433 Residential Flat	1		0	:		.53
F343 Commercial 5/8"	3		(44)	:		
F430 Commercial 1 1/2"	8		(1,778)	:		
F431 Commercial 2"	2		(481)	:		
			(35,841)	✓		
FB86 RFND			397			

ATTACHMENT 3

Aqua Florida
48 Estates 6597

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F292	Residential 5/8"	1,015	85	1,020		14.82	15,116
Usage F292	Residential 5/8"	7,670.7			7,670.7	2.02	15,495
FD65	Turnon				3	15.00	45
	RTNF					20.00	0
FC66	RECN				7	15.00	105
Total		7,670.7	85	1,020	7,670.7	Total billed	30,761

PENL

	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>		
Adjustments			(2,987)	Net total revenues	<u>30,761</u> ✓
MBCA residential	17	0	(870)	Actual Booked	30,817
Commercial		0		Variance	56
FD65			(870)	Percent	0.18% ✓
RFND			0		

Aqua Florida
Arrendondo Farms 6568

		Actual Bills	Number of customers	Pro Forma Bills	Billed Usage	Rates Effective 2/6/2006	Pro Forma Present Rates
F205	Residential 5/8"	2,997	250	3,000		13.85	41,550
F205	Residential 1"		0	0			0
F203	Commercial 5/8"	6	1	12		13.85	166
F203	Commercial 2"	23	2	24		110.82	2,660

Usage						
F205	Residential 5/8"	16,610.9		16,610.9	2.35	39,036
F205	Residential 1"					
F203	Commercial 5/8"	31.5		31.5	2.35	74
F203	Commercial 2"	663.1		663.1	2.35	1,558

FD57	Tumon			77	15.00	1,155
FF45	RTNF			11	20.00	220
FC58	RECN			46	15.00	690

Total 17,305.5 253 3,036 17,305.5 Total billed 87,109

PENL

1489.4
18,794.9 3500

	Bills	Consumption	Amount
Adjustments			(124,377)
MBCA Residential 5/8"	1,179	0	(96,100)
Residential 1"		0	
Commercial 5/8"	10	0	(253)
Commercial 2"	2	0	(189)
FD57	1		(15)
FF45	1		(10)
F482 Surcharge			(10,315)
			(106,882)
FB57 RFND			1,326
F482 Surcharge (net)	4,508		9,310

Net total revenues 87,109 ✓ 90,609
Actual Booked 91,469
Variance 4,360 860
Percent 4.77% ✓ .94

Note: Residential 5/8" MBCA includes 56 bills for (1055) with no read type and no meter size.
See lines 60-115 in qryWorking.

Aqua Florida
Arrendondo Estates 6567

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F201	Residential 5/8"	2,211	184	2,208		13.85	30,581
	may double bills same as april	(55)	(5)	(60)		13.85	(831)
F200	Commercial 5/8"	25	2	24		13.85	332
Usage							
F201	Residential 5/8"	13,969.1			13,969.1	2.35	32,827
	may double bills same as april	(545.6)			(545.6)	2.35	(1,282)
F200	Commercial 5/8"	141.8			141.8	2.35	333
FD56	Tumon				28	15.00	420
FF44	RTNF				1	20.00	20
FC57	RECN				6	15.00	90
Total		13,565.3	181	2,172	13,565.3	Total billed	62,490

PENL

	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>		
Adjustments			(28,908)	Net total revenues	62,490 ✓
MBCA Residential 5/8"	560	6	(14,276)	Actual Booked	61,945
Residential 1"		0			
FC57	1		(15)	Variance	(545)
F481 Surcharge			(1,880)	Percent	-0.88% ✓
			(16,171)		
FB56 RFND			388		
F481 Surcharge (net)			6,856		

Note: Residential 5/8" MBCA includes 31 bills for 465 with no read type and/or no meter size.
See lines 34-64 in qryWorking.

Note: Consumption adjustment for Residential 5/8" MBCA

Aqua Florida
Beechers Point 6438

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F360	Residential 5/8"	513	43	516		16.38	8,452
F360	Residential 1"	12	1	12		40.95	491
F356	Commercial 2"	8	1	12		131.03	1,572
C264	Commercial 4"	14	1	12		409.48	4,914
Usage							
F360	Residential 5/8"	1,786.9			1,786.9	4.07	7,273
F360	Residential 1"	6.2			6.2	4.07	25
F356	Commercial 2"	276.4			276.4	4.07	1,125
C264	Commercial 4"	386.6			386.6	4.07	1,573
FD29	Turnon				2	15.00	30
	RTNF					20.00	0
	RECN					15.00	0
Total		2,456.1	46	552	2,456.1	Total billed	25,455
PENL					<u>122.8</u>		<u>500</u>
					2,578.9		
		<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>			
Adjustments				(3,922)		Net total revenues	<u>25,455</u> ✓ 25,955
MBCA	residential 5/8"	15	0	(1,219)		Actual Booked	26,142 ✓
	Commercial	9	0	(1,368)		Variance	687 187
	FD29			(2,587)		Percent	2.63% ✓ .72
FB29	RFND			10,565			

Aqua Florida
Carlton Village 6405

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F301	Residential 5/8"	2,779	232	2,784		18.73	52,144
Usage							
F301	Residential 5/8"	16,880.6			16,880.6 0.0	3.84	64,822 0
FD05	Tumon				36	15.00	540
FE92	RTNF				8	20.00	160
FC06	RECN				11	15.00	165
Total		16,880.6	232	2,784	16,880.6	Total billed	117,831

PENL

338.5
17219.10

1300

	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>
Adjustments			(22,443)
MBCA residential	221	0	(9,095)
Commercial		0	
FD05	2		(30)
FE92			(9,125)
FB05 RFND			651

Net total revenues

117,831 ✓

119,131

Actual Booked

120,071

Variance Percent

2,240
1.87% ✓

940
.78

Aqua Florida
Chulouta 6456

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F384	Residential 5/8"	15,574	1,298	15,576		10.25	159,654
F384	Residential 1"	98	8	96		25.64	2,461
F382	Commercial 5/8"	96	8	96		10.25	984
F382	Commercial 1"	72	6	72		25.64	1,846
F382	Commercial 1 1/2"	24	2	24		51.29	1,231
F382	Commercial 2"	47	4	48		82.07	3,939
F382	Commercial 3"	8	1	12		164.14	1,970
Usage							
F384	Residential 5/8"	145,268.0			145,268.0	3.89	565,093
F384	Residential 1"	608.4			608.4	3.89	2,367
F382	Commercial 5/8"	581.0			581.0	3.89	2,260
F382	Commercial 1"	1,599.0			1,599.0	3.89	6,220
F382	Commercial 1 1/2"	1,212.9			1,212.9	3.89	4,718
F382	Commercial 2"	2,994.9			2,994.9	3.89	11,650
F382	Commercial 3"	958.1			958.1	3.89	3,727
FD40	Turnon				175	15.00	2,625
FF28	RTNF				20	20.00	400
FC41	RECN				88	15.00	1,320
Total		153,222.3	1,327	15,924	153,222.3	Total billed	772,465

PENL

	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>		
Adjustments			(216,135)	Net total revenues	<u>772,465</u> ✓
MBCA Residential 5/8"	1,084		(108,361)	Actual Booked	<u>772,063</u> ✓
Residential 1"	1		(29)		
Commercial 5/8"	6		(287)		
Commercial 2"	2		(2,452)	Variance	(402)
Commercial 3"	7		(6,048)	Percent	-0.05% ✓
FF28 RTNF			(40)		
			(117,217) ✓		
FB40 RFND			14,328		
F477 Surcharge (Net)			34,022		

Aqua Florida
East Lake Harris Estates 6406

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F303	Residential 5/8"	1,988	166	1,992		8.53	16,992
F302	Commercial 5/8"	12	1	12		8.53	102
Usage							
F303	Residential 5/8"	4,979.9			4,979.9	4.86	24,202
F302	Commercial 5/8"	2.0			2.0	4.86	10
FD06	Turnon				8	15.00	120
FE93	RTNF				2	20.00	40
FC07	RECN				1	15.00	15
Total		4,981.9	167	2,004	4,981.9	Total billed	41,481

PENL

	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>				
Adjustments			(7,541)	Net total revenues	<u>41,481</u> ✓	41,881	
MBCA residential	106	0	(3,645)	Actual Booked	42,084		
Commercial		0		Variance	603	203	
FD06	1		(15)	Percent	1.43% ✓	.48	
			(3,660) ✓				
FB06	RFND		137				

Aqua Florida
Fern Terrace 6407

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F304	Residential 5/8"	1,420	118	1,416		10.64	15,066
F304	Residential 1"	13	1	12		26.62	319
F480	Commercial 2"	12	1	12		85.16	1,022

Usage							
F304	Residential 5/8"	10,379.6			10,379.6	2.95	30,620
F304	Residential 1"	162.3			162.3	2.95	479
F480	Commercial 2"	76.8			76.8	2.95	227

FD07	Turnon				17	15.00	255
FE94	RTNF				3	20.00	60
FC08	RECN				8	15.00	120

Total 10,618.7 120 1,440 10,618.7 Total billed 48,168

PENL

$$\frac{67.8}{10686.5} = 200$$

	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>		
Adjustments			(7,261)	Net total revenues	48,168 ✓ 48,368
MBCA residential 5/8"	95	0	(2,286)	Actual Booked	48,745
Commercial		0		Variance	577 377
FD07				Percent	1.18% ✓ .77
FE94			(2,286)		
FB07 RFND			236		

Aqua Florida
Friendly Center 6408

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F306	Residential 5/8"	289	24	288		15.84	4,562
F305	Commercial 5/8"	52	4	48		15.84	760

Usage							
F306	Residential 5/8"	1,266.4			1,266.4	4.09	5,180
F305	Commercial 5/8"	331.7			331.7	4.09	1,357

FD08	Tumon				4	15.00	60
FE95	RTNF				2	20.00	40
FC09	RECN				4	15.00	60

Total 1,598.1 28 336 1,598.1 Total billed 12,019

PENL

61.1
1,659.2
250

	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>		
Adjustments			(1,703)	Net total revenues	12,019 ✓ 12,269
MBCA residential	9	0	(255)	Actual Booked	12,347
Commercial	7	0	(171)	Variance	328 ✓ 78
FD08				Percent	2.66% ✓ .63
FE95			(426)		
FB08 RFND			71		

Aqua Florida
Gibsonia Estates 6433

		Actual Bills	Number of Customers	Pro Forma Bills	Billed Usage	Rates Effective 2/6/2006	Pro Forma Present Rates
F349	Residential 5/8"	1,772	148	1,776		5.65	10,034
F349	Residential 1"	37	3	36		5.65	203
F349	Residential 2"	12	1	12		5.65	68
F348	Commercial 5/8"	239	20	240		5.65	1,356
F348	Commercial 1"	36	3	36		5.65	203
F348	Commercial 1-1/2"	0	0	0		5.65	0
F348	Commercial 2"	10	1	12		5.65	68

Note: 5/8" Charge used for all meter sizes?? Only Charge in Tariff!!!

Usage						
F349	Residential 5/8"	13,316.4		13,316.4	0.67	8,922
F349	Residential 1"	380.4		380.4	0.67	255
F349	Residential 2"	323.1		323.1	0.67	216
F348	Commercial 5/8"	2,331.3		2,331.3	0.67	1,562
F348	Commercial 1"	495.7		495.7	0.67	332
F348	Commercial 1-1/2"	0.0		0.0	0.67	0
F348	Commercial 2"	1,398.1		1,398.1	0.67	937

FD26	Tumon			29	15.00	435
	RTNF				20.00	0
FC27	RECN			7	15.00	105
Total		18,245.0	176	2,112	18,245.0	Total billed 24,696

	Bills	Consumption	Amount		
Adjustments			(14,256)	Net total revenues	24,696 ✓
MBCA Residential 5/8"	181	0	(2,578)	Actual Booked	18,150
Residential 1"	11	0	(89)	Jan 2007 adj.	(6,703)
Residential 2"		0		Adjusted books	24,853
Commercial 5/8"	28	0	(241)		
Commercial 1"		0		Variance	157 ✓
Commercial 2"	2	0	(209)	Percent	0.63%
Surcharge			(1,053)		
			(4,170)		
FB26 RFND			510		
F472 Surcharge	2,515		1,992		

Note: the Jan 2007 adjustment was made to the customers account which reduced book revenues. The actual bill was booked in Dec 2006.

Aqua Florida
Grand Terrace 6409

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F307	Residential 5/8"	1,293	108	1,296		9.90	12,830
Usage F307	Residential 5/8"	9,375.4			9,375.4	2.14	20,063
FD09	Turnon				9	15.00	135
FE96	RTNF				1	20.00	20
FC10	RECN				4	15.00	60
Total		9,375.4	108	1,296	9,375.4	Total billed	33,108

PENL

	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>		
Adjustments			(4,851)	Net total revenues	33,108 ✓ 33,208
MBCA residential	38	0	(897)	Actual Booked	33,480
Commercial		0		Variance	372 272
FD09			(897)	Percent	1.11% ✓ .81
FB09 RFND			116		

Aqua Florida
Haines Creek 6556

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F218	Residential 5/8"	1,225	102	1,224		9.54	11,677
F218	Residential 1"	11	1	12		23.85	286

Usage							
F218	Residential 5/8"	5,670.9			5,670.9	1.53	8,676
F218	Residential 1"	14.1			14.1	1.53	22

FD47	Turnon				10	15.00	150
	RTNF					20.00	0
	RECN					15.00	0

Total		5,685.0	103	1,236	5,685.0	Total billed	20,811
-------	--	---------	-----	-------	---------	--------------	--------

PENL							1,141
------	--	--	--	--	--	--	-------

	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>		
Adjustments			(4,353) ✓	Net total revenues	<u>21,952</u> ✓
MBCA Residential 5/8"	76	0	(1,283)	Actual Booked	22,234
Residential 1"	5	0	(25)		
Commercial		0			
FD47				Variance	282
FA46 PENL			(229)	Percent	1.27% ✓
			(1,537)		
FB47 RFND			127		

Aqua Florida
Harmony Homes 6462

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F388	Residential 5/8" Commercial 5/8"	668	56 0	672 0		21.02 21.02	14,125 0
Usage							
F388	Residential 5/8" Commercial 5/8"	4,331.4			4,331.4 0.0	3.58 3.58	15,506 0
FD42	Tumon				11	15.00	165
FF30	RTNF				3	20.00	60
FC43	RECN				4	15.00	60
Total		4,331.4	56	672	4,331.4	Total billed	29,916

PENL

$$\frac{83.8}{4415.2} \quad 300$$

	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>		
Adjustments			(7,392)	Net total revenues	<u>29,916</u> ✓ 30216
MBCA residential Surcharge	54	0	(3,345) (146) (3,491)	Actual Booked	30,433 ✓
FB42 RFND			25	Variance Percent	517 217 1.70% ✓ 271
F478 Surcharge (net)	780		1,327		

Aqua Florida
 Hermits Cove 6440

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F362	Residential 5/8"	1,995	166	1,992		9.52	18,964
F361	Commercial 5/8"	12	1	12		9.52	114
Usage							
F362	Residential 5/8"	4,808.2			4,808.2	4.73	22,743
F361	Commercial 5/8"	285.1			285.1	4.73	1,349
FD30	Turnon				24	15.00	360
FF18	RTNF				2	20.00	40
FC31	RECN				3	15.00	45
Total		5,093.3	167	2,004	5,093.3	Total billed	43,615

PENL

	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>		
Adjustments			(9,494)	Net total revenues	<u>43,615</u> ✓
MBCA residential	208	0	(4,837)	Actual Booked	44,083
Commercial		0		Variance	468
FD30				Percent	1.06% ✓
FF18			(4,837)		
FB30	RFND		235		

Aqua Florida
Hobby Hills 6410

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F309	Residential 5/8"	1,055	88	1,056		9.90	10,454
F308	Commercial 2"	12	1	12		79.20	950

Usage							
F309	Residential 5/8"	5,825.9			5,825.9	2.14	12,467
F308	Commercial 2"	53.8			53.8	2.14	115

Lots of estimates and finals

FD10	Tumon				24	15.00	360
FE97	RTNF				2	20.00	40
FC11	RECN				5	15.00	75

Total 5,879.7 89 1,068 5,879.7 Total billed 24,461

PENL

327.1
6206.8
700

	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>			
Adjustments			(5,565)	Net total revenues	24,461 ✓	25,161
MBCA residential	130	0	(2,901)	Actual Booked	25,380	
Commercial		0		Variance	919	279
FD10			(2,901)	Percent	3.62% ✓	.86
FB10 RFND			82			



Aqua Florida
 Holiday Haven 6411

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F313	Residential 5/8"	1,392	116	1,392		10.38	14,449
F311	Commercial 5/8"	12	1	12		10.38	125
F311	Commercial 1"	12	1	12		25.94	311

Usage							
F313	Residential 5/8"	4,697.2			4,697.2	4.62	21,701
F311	Commercial 5/8"	174.9			174.9	4.62	808
F311	Commercial 1"	9.2			9.2	4.62	43

FD11	Turnon				6	15.00	90
FE98	RTNF				1	20.00	20
FC12	RECN				5	15.00	75

Total	4,881.3	118	1,416	4,881.3	Total billed	37,622
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PENL

	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>		
Adjustments			(6,529)	Net total revenues	37,622 ✓
MBCA residential	58	0	(1,756)	Actual Booked	37,772
Commercial		0	(1,756)	Variance	150 ✓
				Percent	0.40%
FB11 RFND			532		

Aqua Florida
Imperial 6413

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F314	Residential 5/8"	2,800	233	2,796		10.63	29,721
Usage							
F314	Residential 5/8"	7,334.9			7,334.9	2.95	21,638
FD12	Tumon				14	15.00	210
FE99	RTNF				1	20.00	20
FC13	RECN				1	15.00	15
Total		7,334.9	233	2,796	7,334.9	Total billed	51,604

PENL

169.5
7504.40

	<u>Bills</u>	<u>Consumotion</u>	<u>Amount</u>		
Adjustments			(7,955)	Net total revenues	51,604 ✓ 52104
MBCA residential	182	0	(41,762)	Actual Booked	52,514
Commercial		0	(41,762)	Variance	910
				Percent	1.73% ✓ .78
FB12 RFND			372		

Note: one account had a bill for \$38,815.87 with corresponding adjustment
Note: Residential MBCA includes -12.39 with no read type; see line 2 of qryWorking.

Aqua Florida
Interlachen Park 6441

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2008</u>	<u>Pro Forma Present Rates</u>
F364	Residential 5/8"	2,973	248	2,976		10.25	30,504
F363	Commercial 5/8"	50	4	48		10.25	492
F363	Commercial 1"	12	1	12		25.64	308
<u>Usage</u>							
F364	Residential 5/8"	10,858.6			10,858.6	3.89	42,240
F363	Commercial 5/8"	134.4			134.4	3.89	523
F363	Commercial 1"	3.2			3.2	3.89	12
FD31	Turnon				32	15.00	480
FF19	RTNF				7	20.00	140
FC32	RECN				8	15.00	120
	Total	10,996.2	253	3,036	10,996.2	Total billed	74,819

PENL

308.5
 11,304.7 1200

	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>			
Adjustments			(14,765)	Net total revenues	74,819	✓ 76,019
MBCA residential	255	0	(6,210)	Actual Booked	76,605	✓
Commercial		0		Variance	1,786	586
FD08				Percent	2.33%	✓ 76
FE95			(6,210)			
FB31 RFND			520			

✓

Aqua Florida
Jasmine Lakes 6574

	Actual Bills	Number of Customers	Pro Forma Bills	Billed Usage	Rates Effective 2/6/2006	Pro Forma Present Rates
F225 Residential 5/8"	16,244	1,354	16,248		9.30	151,106
F225 Residential 1"	25	2	24		23.29	559
F233 Commercial 5/8"	195	16	192		9.30	1,786
F233 Commercial 1"	24	2	24		23.29	559
F233 Commercial 1 1/2"	35	3	36		46.54	1,675
F233 Commercial 2"	21	2	24		74.47	1,787
F233 Commercial 3"	12	1	12		148.93	1,787
Usage						
F225 Residential 5/8"	81,695.7			81,695.7	3.18	259,792
F225 Residential 1"	214.9			214.9	3.18	683
F233 Commercial 5/8"	1,983.0			1,983.0	3.18	6,306
F233 Commercial 1"	1,910.1			1,910.1	3.18	6,074
F233 Commercial 1 1/2"	953.1			953.1	3.18	3,031
F233 Commercial 2"	555.4			555.4	3.18	1,766
F233 Commercial 3"	1,805.6			1,805.6	3.18	5,742
FD59 Turon				234	15.00	3,510
FF47 RTNF				30	10.00	300
FC60 RECN				80	15.00	1,200

Total 89,117.8 1,380 16,560 89,117.8 Total billed 447,663

PENL

Bills Consumption Amount

3144.7
97,262.5

Adjustments	Bills	Consumption	Amount
MBCA			(113,099)
F225 Residential	10		(344)
F225 Res unknown	23		(375)
F255 Residential	2,444		(60,899)
F461 Flat unknown	126		(2,228)
F461 Flat	2,307		(21,018)
F464 Flat	22		(56)
F465 Flat	2,333		(5,072)
FB59	14		(211)
FC60	2		(30)
FD59	2		(39)
			0
			(90,272)
FB59 RFND (net)			6,996

Net total revenues	447,663	457,663
Actual Booked	433,663	
Jan 2007 adj.	(28,457)	
Adjusted books	462,120	
Variance	14,457	4457
Percent	3.13%	.97

Note: the Jan 2007 adjustment was made to the customers account which reduced book revenues. The actual bill was booked in Dec 2006.

THESE ARE PASS THRU TO FP&L AND WASTE. NOT PART OF BOOKED REVENUES

F461 Flat	17,217	1,435	17,220	8.77	151,019	NOT on tariff or Rate Codes
F464 Flat	293	24	288	2.10	605	NOT on tariff or Rate Codes
F465 Flat	17,301	1,442	17,304	2.10	36,338	NOT on tariff or Rate Codes

Aqua Florida
Jungle Den 6467

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F393	Residential 5/8"	1,313	109	1,308		6.51	8,515
F390	Commercial 5/8"	24	2	24		6.51	156
Usage							
F393	Residential 5/8"	1,618.0			1,618.0	5.02	8,122
F390	Commercial 5/8"	51.3			51.3	5.02	258
FD43	Turnon				7	15.00	105
	RTNF					20.00	0
	RECN					15.00	0
Total		1,669.3	111	1,332	1,669.3	Total billed	17,156

PENL

	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>		
Adjustments			(2,513)	Net total revenues	17,156 ✓
MBCA residential	26	0	(345)	Actual Booked	17,330
Commercial	13	0	(192)	Variance	174
FD43			(537)	Percent	1.00% ✓
FB43 RFND			431		

Aqua Florida
Kings Cove 6595

		Actual Bills	Number of Customers	Pro Forma Bills	Billed Usage	Rates Effective 2/6/2006	Pro Forma Present Rates
F284	Residential 5/8"	2,413	201	2,412		8.12	19,585
F284	Residential 1" Comm	12	1	12		20.32	244

*DAD Francesco checked w/ WACE in Fla. She said they
HAD NO 1" residential. His program will not accept anything
> 5/8". He suggested making class change which work
usage
F284 Residential 5/8" 31,814.0 work that
F284 Residential 1" 73.0 change class
Comm. 5/6/02*

FD63	Turnon				3	15.00	45
FF51	RTNF				2	10.00	20
FC64	RECN				12	15.00	180

Total 31,887.0 202 2,424 31,887.0 Total billed 61,846

PENL

		Bills	Consumption	Amount		
Adjustments				(10,410)	Net total revenues	61,846 ✓
MBCA	residential 5/8"	61	0	(1,629)	Actual Booked	61,861
FB63	RFND			642	Variance Percent	15 0.02% ✓

Aqua Florida
Kingswood 6401

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F295	Residential 5/8"	665	55	660		10.63	7,016
Usage							
F295	Residential 5/8"	2,657.8			2,657.8	2.95	7,841
FD02	Turnon				7	15.00	105
FE89	RTNF				3	20.00	60
FC03	RECN				1	15.00	15
FB02	RFND						
	Total	2,657.8	55	660	2,657.8	Total billed	15,037

PENL

169.5 2.95 500
2827.3

	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>		
Adjustments			(3,427)	Net total revenues	<u>15,037</u> ✓ 15537
MBCA residential	70	0	(2,055)	Actual Booked	15,650
Commercial		0	(2,055)	Variance	613
				Percent	3.92% ✓ 113
FB02 RFND			<u>218</u>		.72%

Note: Residential MBCA includes (160) with no read type; see lines 2-4 in qryWorking.



Aqua Florida
Lake Gibson Estates 6434

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F353	Residential 5/8"	9,048	754	9,048		7.05	63,788
F353	Residential 1"	45	4	48		7.05	338
F351	Commercial	71	6	72		7.05	508
F351	Commercial 1"	34	3	36		7.05	254
F351	Commercial 1 1/2"	12	1	12		7.05	85
F351	Commercial 2"	13	1	12		7.05	85

Usage							
F301	Residential 5/8"	65,500.7		65,500.7	1.02		66,811
F353	Residential 1"	497.7		497.7	1.02		508
F351	Commercial	677.9		677.9	1.02		691
F351	Commercial 1"	1,054.5		1,054.5	1.02		1,076
F351	Commercial 1 1/2"	182.6		182.6	1.02		186
F351	Commercial 2"	2,944.7		2,944.7	1.02		3,004

FD27	Tumon			117	15.00		1,755
FF15	RTNF			15	20.00		300
FC28	RECN			25	15.00		375

Total 70,858.1 769 9,228 70,858.1 Total billed 139,764

PENL

980.4
71,838.5 1000

	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>		
Adjustments			(57,433)	Net total revenues	139,764 ✓
MBCA Residential 5/8"	1,181		(18,174)	Actual Booked	141,451 ✓
Residential 1"	10		(172)		
Commercial 5/8"	20		(319)	Variance	1,687
Commercial 1"	5		(109)	Percent	1.19% ✓
FD27 Tumon	2		35		
FF15 RTNF	1		(20)		
FC28 RECN	3		(50)		
F473 Surcharge			(1,957)		
			(20,766) ✓		
FB27 RFND			2,450		
F473 Surcharge (Net)			17,066		

140,764
687
.49

Aqua Florida
Lake Josephine 6589

		Actual Bills	Number of Customers	Pro Forma Bills	Billed Usage	Rates Effective 2/6/2006	Pro Forma Present Rates
F238	Residential 5/8"	6,163	514	6,168		9.11	56,190
F246	Commercial 5/8"	76	6	72		9.11	656
F246	Commercial 2"	8	1	12		72.89	875

Usage						
F238	Residential 5/8"	34,488.6		34,488.6	1.74	60,010
F246	Commercial 5/8"	3,610.0		3,610.0	1.74	6,281
F246	Commercial 2"	4.6		4.6	1.74	8

FD62	Tumon			39	15.00	585
FF50	RTNF			1	20.00	20
FC63	RECN			1	15.00	15

Total 38,103.2 521 6,252 38,103.2 Total billed 124,640

PENL

54.7
38,167.9 1900

	Bills	Consumption	Amount		
Adjustments			(28,575)	Net total revenues	124,640 ✓ 125,640
MBCA Residential 5/8"	544	0	(10,463)	Actual Booked	126,838
Commercial 5/8"	15	0	(1,484)		
Commercial 2"	7	0	(639)		
FB62			(6)	Variance	2,198 1198
			(12,592)	Percent	1.73% ✓ .94
FB62 RFND			878		

Note: Residential MBCA includes 9 bills w/ no read type for(167); see qryWorking lines 2-10.

Aqua Florida
Lake Osborne Estates 6558

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F219	Residential 5/8"	5,131	428	5,136		4.23	21,725
F219	Residential 1"	79	7	84		10.58	889
F220	Commercial 2"	12	1	12		33.83	406

Usage							
F219	Residential 5/8"	39,812.7			39,812.7	2.03	80,820
F219	Residential 1"	1,237.8			1,237.8	2.03	2,513
F220	Commercial 2"	289.5			289.5	2.03	588

FD49	Turnon				26	15.00	390
FF37	RTNF				2	20.00	40
FC50	RECN				3	15.00	45

Total 41,340.0 436 5,232 41,340.0 Total billed 107,416

FA48 PENL 4,461

	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>		
Adjustments			(50,797) ✓	Net total revenues	111,877 ✓
MBCA Residential 5/8"	414	0	(13,198)	Actual Booked	111,680
Residential 1"	18	0	(1,277)		
Commercial		0			
FA48 PENL			(729)		
FD49				Variance	(197)
FF37				Percent	-0.18% ✓
FC50	1		(15)		
			(15,219)		
FB49 RFND			874 ✓		

Aqua Florida
Lake Suzy 6582

		Actual Bills	Number of Customers	Pro Forma Bills	Billed Usage	Rates Effective 2/6/2006	Pro Forma Present Rates
F256	Residential 5/8"	5,258	438	5,256		10.01	52,613
F256	Residential 1"	11	1	12		25.05	301
F254	Commercial 5/8"	148	12	144		10.01	1,441
F254	Commercial 1"	55	5	60		25.05	1,503
F254	Commercial 1 1/2"	426	36	432		50.12	21,652
F254	Commercial 2"	116	10	120		80.17	9,620
Usage							
F256	Residential 5/8"	21,877.4			21,877.4	6.42	140,453
F256	Residential 1"	38.0			38.0	6.42	244
F254	Commercial 5/8"	1,538.3			1,538.3	6.42	9,876
F254	Commercial 1"	810.7			810.7	6.42	5,205
F254	Commercial 1 1/2"	6,269.9			6,269.9	6.42	40,253
F254	Commercial 2"	5,624.5			5,624.5	6.42	36,109
FD61	Tumon				40	15.00	600
FF49	RTNF				2	10.00	20
FC62	RECN				11	15.00	165
FB61	RFND						

Total 36,158.8 502 6,024 36,158.8 Total billed 320,055

PENL

Bills Consumption Amount 1246.1 37,404.9 8000

Adjustments	Bills	Consumption	Amount	Net total revenues	Actual Booked	Variance Percent
			33,470	320,055 ✓	330,478 ✓	328,055
MBCA Residential 5/8"	627	0	(27,600)			
Residential 1"	1	0	(79)			
Commercial 5/8"	30	0	(3,506)			
Commercial 1"	7	0	(677)			
Commercial 1 1/2"	6	0	(628)	10,423		2423
Commercial 2"	28	0	(5,977)	3.15% ✓		.73
FD61	1		(15)			
FF49	1		(10)			
			(38,492)			
FB61 RFND			7,015			

Note: Comm'l MBCA includes 2 bills with no read type for (15); see qryWorking lines 2-3.

This company did not have interim rates

Aqua Florida
Leisure Lakes 6403

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F300	Residential 5/8"	2,971	248	2,976		8.08	24,046
Usage							
F300	Residential 5/8"	6,103.5			6,103.5	4.89	29,846
FD04	Turnon				31	15.00	465
FE91	RTNF				2	20.00	40
	RECN					15.00	0
Total		6,103.5	248	2,976	6,103.5	Total billed	54,397

PENL

429.4
6532.90

2,100

	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>		
Adjustments			(10,481)	Net total revenues	54,397 ✓ 56,497
MBCA residential	300		(7,285)	Actual Booked	56,931
Commercial				Variance	2,534 434
FD04	1		(15)	Percent	4.45% ✓ 76
FE91	1		(20)		
			(7,320)		
FB04 RFND			1,405		

Aqua Florida
Morningview 6414

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F316	Residential 5/8"	353	29	348		18.31	6,372
F316	Residential 1"	48	4	48		45.79	2,198
Usage							
F316	Residential 5/8"	2,022.3			2,022.3	3.88	7,847
F316	Residential 1"	252.0			252.0	3.88	978
FD13	Turnon				1	15.00	15
FF01	RTNF				1	20.00	20
FC14	RECN				1	15.00	15
Total		2,274.3	33	396	2,274.3	Total billed	17,445

PENL

	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>		
Adjustments			(2,701)	Net total revenues	<u>17,445</u> ✓
MBCA residential 5/8"	12	0	(578)	Actual Booked	17,469 ✓
Commercial		0	(578)	Variance	24
				Percent	0.14% ✓
FB13 RFND			<u>86</u>		

Aqua Florida
Oakwood 6402

		Actual Bills	Number of Customers	Pro Forma Bills	Billed Usage	Rates Effective 2/6/2006	Pro Forma Present Rates
F296	Residential 5/8"	2,285	190	2,280		10.63	24,236
F296	Residential 1"	12	1	12		26.60	319
F486	Commercial 5/8"						

Usage							
F296	Residential 5/8"	9,356.9			9,356.9	2.95	27,603
F296	Residential 1"	72.9			72.9	2.95	215
F486	Commercial 5/8"						

52373

FD03	Turnon				23	15.00	345
FE90	RTNF				3	20.00	60
FC04	RECN				3	15.00	45

Total 9,429.8 191 2,292 9,429.8 Total billed 52,823

PENL

491.5 2.95 1450
9,921.3

		Bills	Consumption	Amount
Adjustments				(13,884)
MBCA	residential	270	0	(7,931)
	Commercial	12	1	(311)
	FD03			(9)
	FE90			(8,251) ✓
FB03	RFND			288

Net total revenues 52,823 ✓ 54,273
Actual Booked 54,796
Variance 1,973 ✓ 523
Percent 3.60% ✓ .95

✓

Aqua Florida
Ocala Oaks 6577

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F258	Residential 5/8"	19,497	1,625	19,500		14.68	286,260
F258	Residential 5/8" unmarked	18	2	24		14.68	352
F257	Commercial 2"	12	1	12		117.11	1,405

Usage							
F258	Residential 5/8"	159,316.2			159,316.2	1.25	199,145
F258	Residential 5/8" unmarked	102.2			102.2	1.25	128
F257	Commercial 2"	294.3			294.3	1.25	368

FD60	Turnon				164	15.00	2,460
FF48	RTNF				23	10.00	230
FC61	RECN				33	15.00	495

Total	159,712.7	1,628	19,536	159,712.7	Total billed	490,843
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PENL

16,800.0
176,512.7

	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>		
Adjustments			(149,441)	Net total revenues	490,843 ✓ 511,843
MBCA residential	2,561		(93,154)	Actual Booked	516,793
res- unmarked meter size	14		(420)		
Commercial					
FD60	2		(30)	Variance	25,950 ✓ 4,950
final bills no consumption	140		(12,375)	Percent	5.02% ✓ .96
			(105,979)		
FB60 RFND			3,458		

Aqua Florida
Orange Hill 6436

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F354	Residential 5/8"	1,898	158	1,896		9.49	17,993
F355	Residential 5/8"SCK	789	66	792		9.49	7,516
	Commercial 5/8"		0	0		9.49	0
Usage							
F354	Residential 5/8"	12,372.7			12,372.7	1.39	17,198
F355	Residential 5/8"SCK	6,054.6			6,054.6	1.39	8,416
	Commercial 5/8"				0.0	1.39	0
FD28	Turnon				24	15.00	360
FF16	RTNF				3	20.00	60
FC29	RECN				5	15.00	75
Total		18,427.3	224	2,688	18,427.3	Total billed	51,618

PENL

	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>		
Adjustments			(13,721)	Net total revenues	<u>51,618</u> ✓
MBCA Residential 5/8"	112	0	(2,033)	Actual Booked	52,040 ✓
MBCA Residential 5/8"SCK	157	0	(4,544)		
F474 Surcharge			(278)		
F475 Surcharge SCK			<u>(452)</u>	Variance	422
			(7,307)	Percent	0.81% ✓
FB28 RFND			389		
F474 Surcharge (net)			3,837		
F475 Surcharge SCK (net)			<u>1,777</u>		

Aqua Florida
Palms MHP 6416

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F317	Residential 5/8"	672	56	672		7.56	5,080
Usage							
F317	Residential 5/8"	1,205.6			1,205.6	4.96	5,980
FD14	Turnon				5	15.00	75
FF02	RTNF				1	20.00	20
FC15	RECN				2	15.00	30
Total		1,205.6	56	672	1,205.6	Total billed	11,185

PENL

	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>		
Adjustments			(2,312)	Net total revenues	<u>11,185</u> ✓
MBCA residential	46	0	(1,342)	Actual Booked	11,308
Commercial		0	(1,342)	Variance	123
				Percent	1.09% ✓
FB14 RFND			<u>26</u>		

Aqua Florida
Palm Port 6444

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F366	Residential 5/8"	1,237	103	1,236		12.57	15,537
	Commercial 5/8"		0	0		12.57	0
Usage							
F366	Residential 5/8"	4,597.0			4,597.0	4.43	20,365
	Commercial 5/8"				0.0	4.43	0
FD08	Turnon				10	15.00	150
FE95	RTNF				2	20.00	40
FC09	RECN				3	15.00	45
Total		4,597.0	103	1,236	4,597.0	Total billed	36,137

PENL

	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>		
Adjustments			(6,120)	Net total revenues	36,137 ✓
MBCA residential	57	0	(2,445)	Actual Booked	36,282 ✓
Commercial		0		Variance	145
FD08				Percent	0.40% ✓
FE95			(2,445)		
FB08	RFND		214		

Aqua Florida
Palm Terrace 6429

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F342	Residential 5/8"	12,188	1,016	12,192		10.63	129,601
F340	Commercial 5/8"	30	3	36		10.63	383
F340	Commercial 2"	12	1	12		85.08	1,021
Usage							
F325	Residential 5/8"	57,203.7			57,203.7	2.95	168,751
F340	Commercial 5/8"	96.4			96.4	2.95	284
F340	Commercial 2"	1,037.6			1,037.6	2.95	3,061
FD24	Tumon				195	15.00	2,925
FF12	RTNF				30	20.00	600
FC25	RECN				62	15.00	930
Total		58,337.7	1,020	12,240	58,337.7	Total billed	307,556
PENL					2372.9		7000
		<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>	60710.6		
Adjustments				(92,713)		Net total revenues	307,556 ✓ 314,556
MBCA	residential	1,898	0	(52,994)		Actual Booked	317,409
	Commercial 5/8"	6	0	(111)			
	STRM	1,870		(3,929)			
	STCM	6		(13)			
	FD24	3		(45)		Variance	9,853 ✓ 2853
	FF12	1		(20)		Percent	3.10% ✓ .90
	FC25	1		(15)			
				(57,127)			
FB24	RFND			4,854			
FC01	RFND			0			
F463	STRM	12,208		26,829	Lights Flat Rate		
F462	STCM	42		96	Lights Flat Rate		

Note: Residential MBCA includes (249) with no read type; see lines 65-77 in qryWorking.

Aqua Florida
Picciola Island 6417

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F318	Residential 5/8"	1,635	136	1,632		10.63	17,348
F318	Residential 1"	12	1	12		26.60	319
Usage							
F318	Residential 5/8"	11,674.6			11,674.6	2.95	34,440
F318	Residential 1"	75.2			75.2	2.95	222
FD15	Turnon				8	15.00	120
FF03	RTNF				1	20.00	20
FC16	RECN				2	15.00	30
Total		11,749.8	137	1,644	11,749.8	Total billed	52,499

PENL

	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>		
Adjustments			(8,549)	Net total revenues	<u>52,499</u> ✓
MBCA residential 5/8"	97	0	(3,212)	Actual Booked	53,117
Commercial		0	(3,212)	Variance	618
				Percent	1.16% ✓
FB15 RFND			52		

Aqua Florida
Piney Woods 6418

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F320	Residential 5/8"	2,003	167	2,004		16.33	32,725
F319	Commercial 5/8"	12	1	12		16.33	196

Usage							
F320	Residential 5/8"	16,264.9			16,264.9	2.72	44,241
F319	Commercial 5/8"	127.3			127.3	2.72	346

FD16	Tumon				17	15.00	255
FF04	RTNF				3	20.00	60
FC17	RECN				6	15.00	90

Total		16,392.2	168	2,016	16,392.2	Total billed	77,913
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PENL

		<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>		
Adjustments				(14,293)	Net total revenues	<u>77,913</u> ✓
MBCA	residential	95	0	(5,600)	Actual Booked	78,515
	Commercial		0			
	FD16	1		(15)	Variance	602
				<u>(5,615)</u>	Percent	0.77% ✓
FB16	RFND			341		



Aqua Florida
 Pomona Park 6446

		Actual Bills	Number of Customers	Pro Forma Bills	Billed Usage	Rates Effective 2/6/2006	Pro Forma Present Rates
F372	Residential 5/8"	1,669	139	1,668		16.33	27,238
F372	Residential 1"	12	1	12		40.81	490
F371	Commercial 5/8"	160	13	156		16.33	2,547
F371	Commercial 1"	12	1	12		40.81	490
F371	Commercial 2"	12	1	12		130.54	1,566

Usage							
F372	Residential 5/8"	7,706.1			7,706.1	2.72	20,961
F372	Residential 1"	93.3			93.3	2.72	254
F371	Commercial 5/8"	1,135.0			1,135.0	2.72	3,087
F371	Commercial 1"	55.5			55.5	2.72	151
F371	Commercial 2"	476.4			476.4	2.72	1,296

FD34	Turnon				16	15.00	240
	RTNF					20.00	0
FC35	RECN				3	15.00	45

Total 9,466.3 155 1,860 9,466.3 Total billed 58,365

PENL

551.5
~~1,500~~
 10,017.8

		Bills	Consumption	Amount
Adjustments				(10,819)
MBCA	Residential 5/8"	79	0	(2,741)
	Commercial 5/8"	11	0	(270)
	FD34	1		(15)
F476	Surcharge			(191)
				(3,217)
FB34	RFND			179
F476	Surcharge (net)	2,110		3,773 ✓

Net total revenues 58,365 ✓ 59,865

Actual Booked 60,166 ✓

Variance 1,801
 Percent 2.99% ✓

301
 .50

Aqua Florida
Quail Ridge 6419

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F321	Residential 5/8"	1,108	92	1,104		21.86	24,133
Usage							
F321	Residential 5/8"	6,091.3			6,091.3	3.52	21,441
FD17	Turnon				4	15.00	60
FF05	RTNF				2	20.00	40
FC18	RECN				7	15.00	105
Total		6,091.3	92	1,104	6,091.3	Total billed	45,779

PENL

	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>		
Adjustments			(6,319)	Net total revenues	<u>45,779</u> ✓
MBCA residential	25	0	(927)	Actual Booked	45,950
Commercial		0	(927)	Variance	171
				Percent	0.37% ✓
FB17 RFND			<u>84</u>		



Aqua Florida
Ravenswood 6561

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F212	Residential 5/8"	517	43	516		13.30	6,863

Usage							
F212	Residential 5/8"	3,585.8			3,585.8	1.88	6,741

FD52	Turnon				8	15.00	120
	RTNF					20.00	0
FC53	RECN				2	15.00	30

Total 3,585.8 43 516 3,585.8 Total billed 13,754

FA51	PENL						405
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<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>
		425.5
		4011.3
		<hr/>
		800

Adjustments (3,148) Net total revenues 14,159 ✓ 14,959

MBCA	residential	50	0	(1,451)		Actual Booked	15,137
	Commercial		0				

FA51 PENL (50) Variance Percent 978 6.46% ✓ 178 1.18

FB52	RFND			51			
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Aqua Florida
River Grove 6447

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F373	Residential 5/8" Commercial 5/8"	1,248	104 0	1,248 0		10.25	12,792 0
Usage							
F373	Residential 5/8" Commercial 5/8"	5,965.4			5,965.4 0.0	3.89	23,205 0
FD35	Tumon				3	15.00	45
FF23	RTNF				2	20.00	40
FC36	RECN				3	15.00	45
Total		5,965.4	104	1,248	5,965.4	Total billed	36,127

PENL

77.1
6042.5

300

	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>			
Adjustments			(4,728)	Net total revenues	<u>36,127</u>	✓ 36427
MBCA residential	40	0	(1,337)	Actual Booked	36,732	
Commercial		0		Variance	605	305
FD35				Percent	1.65%	✓ .83
FF23			(1,337)			
FB35	RFND		623			

Aqua Florida
Rosalie Oaks 6562

		Actual Bills	Number of Customers	Pro Forma Bills	Billed Usage	Rates Effective 2/8/2008	Pro Forma Present Rates
F214	Residential 5/8"	976	81	972		11.38	11,061

Usage							
F214	Residential 5/8"	< 5,000 gallons	1,891.7		1,891.7	0.95	1,797
		5,001 - 10,000	341.5	221.5	341.5	1.20	410 266
		> 10,000 gallons	102.1	222.1	102.1	1.46	149 324
			2,335.3				

	Bills	Consumption	@ 5,000	@ 10,000	> 10,000	
< 5,000 gallons	890	1461.7	1,461.7			
5,001 - 10,000	62	411.5	310.0	101.5		
> 10,000 gallons	24	462.1	120.0	240.0	120	
	976	2335.3	1,891.7	341.5	221.5	
					102.10	222.1
					102.10	

FD53	Tumon RTNF REC N				14	15.00 20.00 15.00	210 0 0
Total		2,335.3	81	972	2,335.3	Total billed	13,627

FA52	PENL						255
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	Bills	Consumption	Amount		
Adjustments			(13,761)	Net total revenues	13,882 ✓ 13913
MBCA Residential 5/8"	303	0	(7,282)	Actual Booked	14,022
MBCA Residential 1"		0			
FA52 PENL			(78)		
F468 Surcharge			(709)	Variance Percent	140 1.00% ✓
			(8,069)		
FB53 RFND			562		
F468 Surcharge (net)	1,366		1,904		

this changed because I had originally took 24 bills @ 10,000. then realized that 5,000 of the 10,000 was already in the 5,000 block.

Aqua Florida
Saratoga Harbour (Welaka) 6451

		Actual Bills	Number of Customers	Pro Forma Bills	Billed Usage	Rates Effective 2/6/2006	Pro Forma Present Rates
F374	Residential 5/8"	1,655	138	1,656		10.25	16,974
F374	Residential 1"	12	1	12		25.65	308
F378	Commercial 5/8"	24	2	24		10.25	246

Usage							
F374	Residential 5/8"	5,843.7			5,843.7	4.65	27,173
F374	Residential 1"	15.3			15.3	4.65	71
F378	Commercial 5/8"	95.2			95.2	4.65	443

FD38	Turnon				29	15.00	435
FF26	RTNF				2	20.00	40
FC39	RECN				6	15.00	90

Total 5,954.2 141 1,692 5,954.2 Total billed 45,780

PENL

860 400
6040.2

		Bills	Consumption	Amount
Adjustments				(10,958)
MBCA	Residential 5/8"	171	0	(5,358)
	Residential 1"	1		(52)
	Commercial	1	0	(21)
	FD38	2		(30)
	FF26			(5,461)
FB38	RFND			623

Net total revenues 45,780 ✓ 46,180
Actual Booked 46,594 ✓
Variance 814
Percent 1.75% ✓ 414
.89

Aqua Florida
Sebring Lakes 6933

		Actual Bills	Number of Customers	Pro Forma Bills	Billed Usage	Rates Effective 2/6/2006	Pro Forma Present Rates
F294	Residential 5/8"	777	65	780		9.68	7,550
F294	Residential 1"	6	1	12		24.17	290

Usage							
F294	Residential 5/8"	3,846.4			3,846.4	2.19	8,424
F294	Residential 1"	94.1			94.1	2.19	206

FD67	Turnon				11	15.00	165
FF55	RTNF				1	10.00	10
FC68	RECN				1	15.00	15

Total 3,940.5 66 792 3,940.5 Total billed 16,660

PENL

(137.0) (300)
3803.5

	Bills	Consumption	Amount			
Adjustments			(39,213)	Net total revenues	16,660	✓ 16360
MBCA Residential 5/8"	139	0	(18,332)	Actual Booked	16,177	
Residential 1"	11	0	(470)			
Commercial 1"	2	0	(523)	Variance	(483)	(183)
			(19,325) ✓	Percent	-2.99%	✓ 1.13
FB67 RFND			1,940			

Aqua Florida
Silver Lake Estates 6420

		Actual Bills	Number of Customers	Pro Forma Bills	Billed Usage	Rates Effective 2/6/2006	Pro Forma Present Rates
F323	Residential 5/8"	11,098	925	11,100		7.64	84,804
F323	Residential 1"	2,002	167	2,004		19.12	38,316
F322	Commercial 5/8"	24	2	24		7.64	183
F322	Commercial 1 1/2"	12	1	12		38.24	459
F322	Commercial 2"	24	2	24		61.18	1,468
F335	Residential 5/8" WS	5,441	453	5,436		7.64	41,531
F335	Residential 1" WS	24	2	24		19.12	459

Usage

F323	Residential 5/8"	187,209.8			187,209.8	1.31	245,245
F323	Residential 1"	40,468.5			40,468.5	1.31	53,014
F322	Commercial 5/8"	448.6			448.6	1.31	588
F322	Commercial 1 1/2"	406.7			406.7	1.31	533
F322	Commercial 2"	653.8			653.8	1.31	856
F335	Residential 5/8" WS	43,659.3			43,659.3	1.31	57,194
F335	Residential 1" WS	514.3			514.3	1.31	674

FD18	Turnon				108	15.00	1,620
FF06	RTNF				16	20.00	320
FC19	RECN				11	15.00	165

Total 273,361.0 1,552 18,624 273,361.0 Total billed 527,429

PENL

3816.8
277,177.8
5,000

	Bills	Consumption	Amount		
Adjustments			(101,266)	Net total revenues	527,429 ✓ 532,429
MBCA residential 5/8":	467	0	(16,099)	Actual Booked	535,285
residential 1"	157	0	(20,061)	Variance	7,856
Commercial 2"	4	0	(490)	Percent	1.47% ✓ 2,856
residential 5/8" WS:	236	0	(4,574)		.53
			(41,224)		
FB18 RFND			3,353		

Note: Final bills No Usage Residential not included; see qryWorking lines 86-93.

Aqua Florida
Silver Lake Oaks 6448

		Actual Bills	Number of Customers	Pro Forma Bills	Billed Usage	Rates Effective 2/6/2006	Pro Forma Present Rates
F376	Residential 5/8" Commercial 5/8"	351	29 0	348 0		15.79 15.79	5,495 0
Usage							
F376	Residential 5/8" Commercial 5/8"	1,588.0			1,588.0 0.0	4.11 4.11	6,527 0
FD36	Turnon				18	15.00	270
FF24	RTNF				7	20.00	140
FC37	RECN				11	15.00	165
Total		1,588.0	29	348	1,588.0	Total billed	12,597

PENL

121.7
1709.7 500

		Bills	Consumption	Amount			
Adjustments				(5,703)	Net total revenues	12,597	✓ 13,097
MBCA	residential	112	0	(4,389)	Actual Booked	13,240	✓
	Commercial		0		Variance	643	143
	FD36				Percent	4.86%	✓ 1.02 90
	FF24			(4,389)			
FB36	RFND			64			

Note: Residential MBCA includes (47) with no read type; see lines 2-4 in qryWorking.

Aqua Florida
 Skycrest 6421

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F325	Residential 5/8"	1,321	110	1,320		14.45	19,074
F324	Commercial 5/8"	12	1	12		14.45	173
F324	Commercial 1 1/2"	12	1	12		72.27	867

Usage							
F325	Residential 5/8"	6,102.6		6,102.6	4.23	25,814	
F324	Commercial 5/8"	289.6		289.6	4.23	1,225	
F324	Commercial 1 1/2"	835.1		835.1	4.23	3,532	

FD19	Turnon			16	15.00	240
FF07	RTNF			3	20.00	60
FC20	RECN			6	15.00	90

Total 7,227.3 112 1,344 7,227.3 Total billed 51,075

PENL

$$\frac{189.1}{7416.40} \quad 800$$

	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>
Adjustments			(9,596)
MBCA residential	142	0	(3,901)
Commercial		0	
FD19	1		(15)
			(3,916)
FB19 RFND			333

Net total revenues 51,075 ✓ 51,875
 Actual Booked 52,187
 Variance 1,112 ✓ 312
 Percent 2.13% ✓ .60



Aqua Florida
St Johns Highlands 6450

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F377	Residential 5/8"	1,114	93	1,116		9.05	10,100

<u>Usage</u>							
F377	Residential 5/8"	3,137.5			3,137.5	4.76	14,935

FD37	Turnon				11	15.00	165
FF25	RTNF				4	20.00	80
FC38	RECN				3	15.00	45

Total		3,137.5	93	1,116	3,137.5	Total billed	25,325
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PENL (63.0) (300)
3074.5

	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>		
Adjustments			(5,246)	Net total revenues	25,325 ✓ 25,025
MBCA residential	60	0	(1,746)	Actual Booked	24,755
Commercial		0		Variance	(570) (270)
FD37				Percent	-2.30% ✓ (1.09)
FF25			(1,746)		
FB37 RFND			67		

Aqua Florida
Stone Mountain 6422

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F326	Residential 5/8"	116	10	120		27.59	3,311
Usage							
F326	Residential 5/8"	568.0			568.0	2.97	1,687
	Turnon					15.00	0
	RTNF					20.00	0
	RECN					15.00	0
	Total	568.0	10		568.0	Total billed	4,998

PENL

	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>		
Adjustments			(602)	Net total revenues	<u>4,998</u> ✓
MBCA residential	5	0	(164)	Actual Booked	4,996
Commercial		0	(164)	Variance	(2)
FB20 RFND			<u>7</u>	Percent	-0.04% ✓

Aqua Florida
Summit Chase 6596

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F288	Residential 5/8"	2,439	203	2,436		9.24	22,509
F286	Commercial 5/8"	12	1	12		9.24	111
F286	Commercial 2"	12	1	12		73.91	887

Usage							
F288	Residential 5/8"	6,952.8		6,952.8		2.64	18,355
F286	Commercial 5/8"	90.4		90.4		2.64	239
F286	Commercial 2"	0.0		0.0		2.64	0

FD64	Tumon			20		15.00	300
FF52	RTNF			3		10.00	30
FC65	RECN			10		15.00	150

Total 7,043.2 205 2,460 7,043.2 Total billed 42,581

PENL

151.5
7194.7
400

	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>
Adjustments			(7,351)
MBCA Residential 5/8"	159	0	(2,964)
Commercial 5/8"		0	
Commercial 2"	1	0	(226)
FD64	1		(15)
			(3,205)
FB64 RFND			1,023

Net total revenues 42,581 ✓ 42,981
Actual Booked 43,301
Variance 720 ✓ 320
Percent 1.66% ✓ .74

Aqua Florida
Sunny Hills 6471

		Actual Bills	Number of Customers	Pro Forma Bills	Billed Usage	Rates Effective 2/6/2006	Pro Forma Present Rates
F399	Residential 5/8"	5,958	497	5,964		11.70	69,779
F399	Residential 1"	94	8	96		29.27	2,810
F397	Commercial 5/8"	79	7	84		11.70	983
F397	Commercial 1"	28	2	24		29.27	702
F397	Commercial 1 1/2"	24	2	24		58.54	1,405
F397	Commercial 2"	36	3	36		93.67	3,372

Usage

F399	Residential 5/8"	38,933.6			38,933.6	4.51	175,591
F399	Residential 1"	459.3			459.3	4.51	2,071
F397	Commercial 5/8"	428.1			428.1	4.51	1,931
F397	Commercial 1"	741.8			741.8	4.51	3,346
F397	Commercial 1 1/2"	185.2			185.2	4.51	835
F397	Commercial 2"	421.3			421.3	4.51	1,900

FD45	Turnon				82	15.00	1,230
FF33	RTNF				9	20.00	180
FC46	RECN				5	15.00	75

Total 41,169.3 519 6,228 41,169.3 Total billed 266,210

PENL

Bills Consumption Amount

1552.0
42721.3 7000

Adjustments

MBCA	Residential 5/8"	727	0	(44,173)			
	Residential 1"	27	0	(1,099)			
	no meter size	18		(910)			
	Commercial 5/8"	7	0	(472)			
	Commercial 1"	8	0	(357)			
	Commercial 1 1/2"	1	0	(238)			
				(47,249)			

Net total revenues 266,210 ✓ 273,210

Actual Booked 275,600 ✓

Variance 9,390 2390
Percent 3.41%

✓ .87

FB45 RFND 5,608

Aqua Florida
Tangerine 6428

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F338	Residential 5/8"	2,693	224	2,688		8.92	23,977
F338	Residential 1"	129	11	132		22.28	2,941
F338	Residential 1 1/2"	12	1	12		44.58	535
F336	Commercial 5/8"	106	9	108		8.92	963
F336	Commercial 1"	12	1	12		22.28	267

Usage							
F338	Residential 5/8"	25,475.4			25,475.4	1.53	38,977
F338	Residential 1"	1,398.7			1,398.7	1.53	2,140
F338	Residential 1 1/2"	271.8			271.8	1.53	416
F336	Commercial 5/8"	1,111.1			1,111.1	1.53	1,700
F336	Commercial 1"	719.1			719.1	1.53	1,100

FD23	Turnon				19	15.00	285
FF11	RTNF				2	20.00	40
FC24	RECN				1	15.00	15

Total		28,976.1	246	2,952	28,976.1	Total billed	73,356
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PENL

		<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>		
Adjustments				(16,341)	Net total revenues	<u>73,356</u> ✓
MBCA	residential 5/8"	195	0	(4,729)	Actual Booked	74,140 ✓
	residential 1"	8	0	(402)		
	Commercial 5/8"	2	0	(67)		
F470	surcharge			(549)	Variance	784
				(5,747) ✓	Percent	1.06% ✓
FB23	RFND			609		
F470	Surcharge (net)	3,411		8,309 ✓		

Aqua Florida
The Woods 6564

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>	
F217	Residential 5/8"	650	54	648		16.40	10,627	
Usage F217	Residential 5/8"	3,049.0			3,049.0	3.09	9,421	
FD55	Turnon				21	15.00	315	
	RTNF					20.00	0	
FC56	RECN				4	15.00	60	
	Total	3,049.0	54	648	3,049.0	Total billed	20,423	
FA54	PENL						467	
					<u>679.6</u>		<u>2,100</u>	
					<u>3728.6</u>			
Adjustments				(18,463)		Net total revenues	<u>20,890</u>	✓ 22,990
MBCA residential	182	0	(8,666)			Actual Booked	23,203	
Commercial		0						
FA51	PENL		(358)			Variance	2,313	213
			(9,024)			Percent	9.97%	✓ .92
FB55	RFND		1,578	✓				

Note: Residential MBCA includes 3 bills with no meter size and no read type totaling (174).
See qryWorking lines 2-5.

Aqua Florida
Tomoka 6469

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F395	Residential 5/8"	3,091	258	3,096		4.78	14,799
F394	Commercial 5/8"	20	2	24		4.78	115
F394	Commercial 2"	12	1	12		38.28	459

Usage						
F395	Residential 5/8"	21,513.1		21,513.1	1.40	30,118
F394	Commercial 5/8"	753.2		753.2	1.40	1,054
F394	Commercial 2"	107.0		107.0	1.40	150

FD44	Tumon RTNF			16	15.00	240
					20.00	0
FC45	RECN			1	15.00	15

Total 22,373.3 261 3,132 22,373.3 Total billed 46,950

PENL

24.3
300
22,587.6

	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>		
Adjustments			(7,294) ✓	Net total revenues	46,950 ✓ 47,250
MBCA residential	89	0	(1,278)	Actual Booked	47,538
Commercial 5/8"	7	0	(956)		
FD44			(2,234) ✓	Variance Percent	588 ✓ 288 1.24% ✓ 61
FB44 RFND			260		

Aqua Florida
Valencia Terrace 6423

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F330	Residential 5/8"	3,701	308	3,696		9.90	36,590
F328	Commercial 5/8"	66	6	72		9.90	713
F328	Commercial 1"	84	7	84		24.76	2,080
F328	Commercial 1 1/2"	36	3	36		49.49	1,782
F328	Commercial 2"	12	1	12		79.20	950
<u>Usage</u>							
F330	Residential 5/8"	17,981.9			17,981.9	2.14	38,481
F328	Commercial 5/8"	2,635.3			2,635.3	2.14	5,640
F328	Commercial 1"	1,841.0			1,841.0	2.14	3,940
F328	Commercial 1 1/2"	658.6			658.6	2.14	1,409
F328	Commercial 2"	258.3			258.3	2.14	553
FD21	Turnon				37	15.00	555
FF09	RTNF				5	20.00	100
FC22	RECN				11	15.00	165
Total		23,375.1	325	3,900	23,375.1	Total billed	92,958

PENL

	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>		
Adjustments			(16,698)	Net total revenues	92,958 ✓
MBCA residential	281	0	(6,671)	Actual Booked	93,574
Commercial 5/8"	2	0	(19)	Variance	616
			(6,690)	Percent	0.66% ✓
FB21 RFND			1,554		

Note: Residential MBCA includes (63) with no read type; see lines 237-239 in qryWorking.

Aqua Florida
Venetian Village 6425

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F334	Residential 5/8"	1,796	150	1,800		10.28	18,504
F334	Residential 1"	13	1	12		25.71	309
F331	Commercial 5/8"	8	1	12		10.28	123

should be 12

Usage						
F334	Residential 5/8"	9,609.7		9,609.7	3.89	37,382
F334	Residential 1"	0.0		0.0	3.89	0
F331	Commercial 5/8"	325.4		325.4	3.89	1,266

FD22	Turmon			16	15.00	240
FF10	RTNF			1	20.00	20
FC23	RECN			7	15.00	105

Total 9,935.1 152 1,824 9,935.1 Total billed 57,949

PENL

	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>		
Adjustments			(10,460)	Net total revenues	57,949 ✓
MBCA residential 5/8"	102	0	(3,447)	Actual Booked	58,436
Commercial	9	0	(962)	Variance	487
			(4,409)	Percent	0.83% ✓
FB22 RFND			819		

F331 Commercial 5/8" Appears to be two customers one leaving and overlap
334 Res 1" one customer had actual reads of zero in feb/mar then rest estimated at zero

Aqua Florida
Village Water 6571

		Actual Bills	Number of customers	Pro Forma Bills	Billed Usage	Rates Effective 2/6/2006	Pro Forma Present Rates
F279	Residential 5/8"	1,356	113	1,356		12.98	17,601
F279	Residential 1"	0	0	0		32.44	0
F278	Commercial 5/8"	270	23	276		12.98	3,582
F278	Commercial 1"	24	2	24		32.44	779
F278	Commercial 1 1/2"	28	2	24		64.87	1,557
F278	Commercial 2"	27	2	24		103.80	2,491
F278	Commercial 4"	12	1	12		324.41	3,893
F278	Commercial 8"	10	1	12		1,038.02	12,456

Note: there is no 8" meter rate in tariff, this is 6" rate

Usage

F279	Residential 5/8"	8,315.2		8,315.2	2.51	20,871
F279	Residential 1"				2.51	
F278	Commercial 5/8"	9,156.1		9,156.1	2.51	22,982
F278	Commercial 1"	137.7		137.7	2.51	346
F278	Commercial 1 1/2"	846.1		846.1	2.51	2,124
F278	Commercial 2"	1,201.4		1,201.4	2.51	3,016
F278	Commercial 4"	507.1		507.1	2.51	1,273
F278	Commercial 8"	518.3		518.3	2.51	1,301

FD58	Turnon			15	15.00	225
FF46	RTNF			1	20.00	20
FC59	RECN			8	15.00	120

Total 20,681.9 144 1,728 20,681.9 Total billed 94,637

FA57 PENL 1,390

F469 Surcharge 1593.6 4000

22,275.5

Bills Consumption Amount

Adjustments (89,309)

Net total revenues 96,027 ✓

100,027

MBCA Residential 5/8" 226 0 (44,378)

Actual Booked 100,514

Residential 1" 0 0

Commercial 5/8" 36 0 (10,756)

Variance 4,487

4.87

Commercial 1" 4 0 (200)

Percent 4.46% ✓

.48

Commercial 1 1/2" 9 0 (1,078)

Commercial 2" 12 (1,982)

Commercial 8" 3 (8,719)

FD58 (15)

FF46 (20)

F469 Surcharge (6,678)

FA57 PENL (410)

(72,236) ✓

FB58 RFND 18

F469 Surcharge (net) 2,176 11,752

Aqua Florida
Zephyr Shores 6431

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F347	Residential 5/8"	4,670	389	4,668		6.30	29,408
F344	Commercial 5/8"	34	3	36		6.30	227
F344	Commercial 1"	12	1	12		15.76	189
F344	Commercial 1 1/2"	6	1	12		31.51	378
F344	Commercial 2"	22	2	24		50.43	1,210

Usage							
F347	Residential 5/8"	7,497.0		7,497.0	5.03		37,710
F344	Commercial 5/8"	292.4		292.4	5.03		1,471
F344	Commercial 1"	247.6		247.6	5.03		1,245
F344	Commercial 1 1/2"	68.4		68.4	5.03		344
F344	Commercial 2"	220.8		220.8	5.03		1,111

FD25	Tumon				93	15.00	1,395
FF13	RTNF				4	20.00	80
FC26	RECN				2	15.00	30

Total 8,326.2 396 4,752 8,326.2 Total billed 74,798

PENL

Bills Consumption Amount

298.2
8,624.4 1500

Adjustments				(13,912)
MBCA	residential	967	0	(12,592)
	Commercial 5/8"	3	0	(18)
	Commercial 1 1/2"	8	0	(688)
	Commercial 2"	2	0	(207)
	Surcharge			(249)
				(13,754)
FB25	RFND			6,139
F471	Surcharge (net)	6,200		1,541

Net total revenues 74,798 ✓ 76,298
Actual Booked 76,898 ✓
Variance 2,100 600
Percent 2.73% ✓ .78

Note: There are about 33 Residential Bills with no Read Type which are included in MBCA amounting to(438). See line 151 in qryWorking.

Aqua Florida
Wooten 6453

		<u>Actual Bills</u>	<u>Number of Customers</u>	<u>Pro Forma Bills</u>	<u>Billed Usage</u>	<u>Rates Effective 2/6/2006</u>	<u>Pro Forma Present Rates</u>
F380	Residential 5/8"	337	28	336		9.32	3,132
	Commercial 5/8"		0	0		9.32	0
Usage							
F380	Residential 5/8"	813.3			813.3	4.76	3,871
	Commercial 5/8"				0.0	4.76	0
FD39	Turnon				4	15.00	60
	RTNF					20.00	0
	RECN					15.00	0
Total		813.3	28	336	813.3	Total billed	7,063

PENL

	<u>Bills</u>	<u>Consumption</u>	<u>Amount</u>		
Adjustments			(1,007)	Net total revenues	7,063 ✓
MBCA residential	6	0	(237)	Actual Booked	7,130 ✓
Commercial		0			
FD39	1		(15)	Variance Percent	67 0.94% ✓
			(252)		

080121-WS

**ATTACHMENT 24 TO AUF'S RESPONSE TO
STAFF DEFICIENCY LETTER**

Customer Monthly Billing Schedule

Florida Public Service Commission

Arredondo Estates/Farms
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24
 Page: 1 of 1
 Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	537	6	0	0	0	0	543
2	Feb-07	469	5	0	0	0	0	474
3	Mar-07	481	5	0	0	0	0	486
4	Apr-07	149	4	0	0	0	0	153
5	May-07	388	5	0	0	0	0	393
6	Jun-07	396	4	0	0	0	0	400
7	Jul-07	412	4	0	0	0	0	416
8	Aug-07	430	4	0	0	0	0	434
9	Sep-07	442	4	0	0	0	0	446
10	Oct-07	439	4	0	0	0	0	443
11	Nov-07	453	4	0	0	0	0	457
12	Dec-07	557	5	0	0	0	0	562
13	Total Water	5,153	54	0	0	0	0	5,207

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	315	3	0	0	0	0	318
15	Feb-07	295	3	0	0	0	0	298
16	Mar-07	290	3	0	0	0	0	293
17	Apr-07	25	2	0	0	0	0	27
18	May-07	221	3	0	0	0	0	224
19	Jun-07	229	2	0	0	0	0	231
20	Jul-07	237	2	0	0	0	0	239
21	Aug-07	244	2	0	0	0	0	246
22	Sep-07	251	2	0	0	0	0	253
23	Oct-07	247	2	0	0	0	0	249
24	Nov-07	237	2	0	0	0	0	239
25	Dec-07	332	3	0	0	0	0	335
26	Total Sewer	2,923	29	0	0	0	0	2,952

Customer Monthly Billing Schedule

Florida Public Service Commission

Beecher's Point
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24
 Page: 1 of 1
 Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	47	2	0	0	0	0	49
2	Feb-07	45	2	0	0	0	0	47
3	Mar-07	45	2	0	0	0	0	47
4	Apr-07	43	1	0	0	0	0	44
5	May-07	43	0	0	0	0	0	43
6	Jun-07	42	0	0	0	0	0	42
7	Jul-07	42	0	0	0	0	0	42
8	Aug-07	43	1	0	0	0	0	44
9	Sep-07	43	1	0	0	0	0	44
10	Oct-07	43	1	0	0	0	0	44
11	Nov-07	43	2	0	0	0	0	45
12	Dec-07	46	1	0	0	0	0	47
13	Total Water	525	13	0	0	0	0	538

SEWER

Line No.	(1) Month/Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	16	0	0	0	0	0	16
15	Feb-07	16	0	0	0	0	0	16
16	Mar-07	16	0	0	0	0	0	16
17	Apr-07	14	0	0	0	0	0	14
18	May-07	14	0	0	0	0	0	14
19	Jun-07	14	0	0	0	0	0	14
20	Jul-07	14	0	0	0	0	0	14
21	Aug-07	14	2	0	0	0	0	16
22	Sep-07	14	1	0	0	0	0	15
23	Oct-07	14	1	0	0	0	0	15
24	Nov-07	14	1	0	0	0	0	15
25	Dec-07	16	1	0	0	0	0	17
26	Total Sewer	176	6	0	0	0	0	182

Customer Monthly Billing Schedule

Florida Public Service Commission

Carlton Village
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24
 Page: 1 of 1
 Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	234	0	0	0	0	0	234
2	Feb-07	232	0	0	0	0	0	232
3	Mar-07	232	0	0	0	0	0	232
4	Apr-07	215	0	0	0	0	0	215
5	May-07	219	0	0	0	0	0	219
6	Jun-07	225	0	0	0	0	0	225
7	Jul-07	225	0	0	0	0	0	225
8	Aug-07	227	0	0	0	0	0	227
9	Sep-07	230	0	0	0	0	0	230
10	Oct-07	237	0	0	0	0	0	237
11	Nov-07	257	0	0	0	0	0	257
12	Dec-07	246	0	0	0	0	0	246
13	Total Water	2,779	0	0	0	0	0	2,779

SEWER

Line No.	(1) Month/Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	NA	NA	NA	NA	NA	NA	0
15	Feb-07	NA	NA	NA	NA	NA	NA	0
16	Mar-07	NA	NA	NA	NA	NA	NA	0
17	Apr-07	NA	NA	NA	NA	NA	NA	0
18	May-07	NA	NA	NA	NA	NA	NA	0
19	Jun-07	NA	NA	NA	NA	NA	NA	0
20	Jul-07	NA	NA	NA	NA	NA	NA	0
21	Aug-07	NA	NA	NA	NA	NA	NA	0
22	Sep-07	NA	NA	NA	NA	NA	NA	0
23	Oct-07	NA	NA	NA	NA	NA	NA	0
24	Nov-07	NA	NA	NA	NA	NA	NA	0
25	Dec-07	NA	NA	NA	NA	NA	NA	0
26	Total Sewer	0	0	0	0	0	0	0

Customer Monthly Billing Schedule

Florida Public Service Commission

Chuluota

Schedule: E-3 Def #24

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	1,322	21	0	0	0	0	1,343
2	Feb-07	1,322	21	0	0	0	0	1,343
3	Mar-07	1,319	21	0	0	0	0	1,340
4	Apr-07	1,240	20	0	0	0	0	1,260
5	May-07	1,250	20	0	0	0	0	1,270
6	Jun-07	1,260	20	0	0	0	0	1,280
7	Jul-07	1,268	20	0	0	0	0	1,288
8	Aug-07	1,292	21	0	0	0	0	1,313
9	Sep-07	1,310	20	0	0	0	0	1,330
10	Oct-07	1,310	19	0	0	0	0	1,329
11	Nov-07	1,400	20	0	0	0	0	1,420
12	Dec-07	1,379	20	0	0	0	0	1,399
13	Total Water	15,672	243	0	0	0	0	15,915

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	579	5	0	0	0	0	584
15	Feb-07	581	5	0	0	0	0	586
16	Mar-07	581	5	0	0	0	0	586
17	Apr-07	544	5	0	0	0	0	549
18	May-07	549	5	0	0	0	0	554
19	Jun-07	546	5	0	0	0	0	551
20	Jul-07	546	5	0	0	0	0	551
21	Aug-07	561	5	0	0	0	0	566
22	Sep-07	570	5	0	0	0	0	575
23	Oct-07	572	5	0	0	0	0	577
24	Nov-07	586	5	0	0	0	0	591
25	Dec-07	596	5	0	0	0	0	601
26	Total Sewer	6,811	60	0	0	0	0	6,871

Customer Monthly Billing Schedule

Florida Public Service Commission

East Lake Harris Estates
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24
 Page: 1 of 1
 Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	169	1	0	0	0	0	170
2	Feb-07	171	1	0	0	0	0	172
3	Mar-07	173	1	0	0	0	0	174
4	Apr-07	164	1	0	0	0	0	165
5	May-07	164	1	0	0	0	0	165
6	Jun-07	161	1	0	0	0	0	162
7	Jul-07	166	1	0	0	0	0	167
8	Aug-07	161	1	0	0	0	0	162
9	Sep-07	162	1	0	0	0	0	163
10	Oct-07	167	1	0	0	0	0	168
11	Nov-07	165	1	0	0	0	0	166
12	Dec-07	165	1	0	0	0	0	166
13	Total Water	1,988	12	0	0	0	0	2,000

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	NA	NA	NA	NA	NA	NA	0
15	Feb-07	NA	NA	NA	NA	NA	NA	0
16	Mar-07	NA	NA	NA	NA	NA	NA	0
17	Apr-07	NA	NA	NA	NA	NA	NA	0
18	May-07	NA	NA	NA	NA	NA	NA	0
19	Jun-07	NA	NA	NA	NA	NA	NA	0
20	Jul-07	NA	NA	NA	NA	NA	NA	0
21	Aug-07	NA	NA	NA	NA	NA	NA	0
22	Sep-07	NA	NA	NA	NA	NA	NA	0
23	Oct-07	NA	NA	NA	NA	NA	NA	0
24	Nov-07	NA	NA	NA	NA	NA	NA	0
25	Dec-07	NA	NA	NA	NA	NA	NA	0
26	Total Sewer	0	0	0	0	0	0	0

Customer Monthly Billing Schedule

Florida Public Service Commission

Fern Terrace

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24

Page: 1 of 1

Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	122	1	0	0	0	0	123
2	Feb-07	122	1	0	0	0	0	123
3	Mar-07	120	1	0	0	0	0	121
4	Apr-07	123	1	0	0	0	0	124
5	May-07	112	1	0	0	0	0	113
6	Jun-07	111	1	0	0	0	0	112
7	Jul-07	113	1	0	0	0	0	114
8	Aug-07	112	1	0	0	0	0	113
9	Sep-07	114	1	0	0	0	0	115
10	Oct-07	118	1	0	0	0	0	119
11	Nov-07	131	1	0	0	0	0	132
12	Dec-07	135	1	0	0	0	0	136
13	Total Water	1,433	12	0	0	0	0	1,445

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	NA	NA	NA	NA	NA	NA	0
15	Feb-07	NA	NA	NA	NA	NA	NA	0
16	Mar-07	NA	NA	NA	NA	NA	NA	0
17	Apr-07	NA	NA	NA	NA	NA	NA	0
18	May-07	NA	NA	NA	NA	NA	NA	0
19	Jun-07	NA	NA	NA	NA	NA	NA	0
20	Jul-07	NA	NA	NA	NA	NA	NA	0
21	Aug-07	NA	NA	NA	NA	NA	NA	0
22	Sep-07	NA	NA	NA	NA	NA	NA	0
23	Oct-07	NA	NA	NA	NA	NA	NA	0
24	Nov-07	NA	NA	NA	NA	NA	NA	0
25	Dec-07	NA	NA	NA	NA	NA	NA	0
26	Total Sewer	0	0	0	0	0	0	0

Customer Monthly Billing Schedule

Florida Public Service Commission

FI Central Commerce Park

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24

Page: 1 of 1

Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	NA	NA	NA	NA	NA	NA	0
2	Feb-07	NA	NA	NA	NA	NA	NA	0
3	Mar-07	NA	NA	NA	NA	NA	NA	0
4	Apr-07	NA	NA	NA	NA	NA	NA	0
5	May-07	NA	NA	NA	NA	NA	NA	0
6	Jun-07	NA	NA	NA	NA	NA	NA	0
7	Jul-07	NA	NA	NA	NA	NA	NA	0
8	Aug-07	NA	NA	NA	NA	NA	NA	0
9	Sep-07	NA	NA	NA	NA	NA	NA	0
10	Oct-07	NA	NA	NA	NA	NA	NA	0
11	Nov-07	NA	NA	NA	NA	NA	NA	0
12	Dec-07	NA	NA	NA	NA	NA	NA	0
13	Total Water	0	0	0	0	0	0	0

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	0	52	0	0	0	11	63
15	Feb-07	0	54	0	0	0	11	65
16	Mar-07	0	55	0	0	0	11	66
17	Apr-07	0	52	0	0	0	11	63
18	May-07	0	51	0	0	0	11	62
19	Jun-07	0	50	0	0	0	11	61
20	Jul-07	0	51	0	0	0	10	61
21	Aug-07	0	51	0	0	0	10	61
22	Sep-07	0	51	0	0	0	10	61
23	Oct-07	0	51	0	0	0	9	60
24	Nov-07	0	53	0	0	0	9	62
25	Dec-07	0	51	0	0	0	9	60
26	Total Sewer	0	622	0	0	0	123	745

Customer Monthly Billing Schedule

Florida Public Service Commission

Friendly Center

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24

Page: 1 of 1

Preparer: S Szczygieł

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	22	5	0	0	0	0	27
2	Feb-07	24	5	0	0	0	0	29
3	Mar-07	24	5	0	0	0	0	29
4	Apr-07	23	4	0	0	0	0	27
5	May-07	24	4	0	0	0	0	28
6	Jun-07	25	4	0	0	0	0	29
7	Jul-07	25	4	0	0	0	0	29
8	Aug-07	25	4	0	0	0	0	29
9	Sep-07	25	4	0	0	0	0	29
10	Oct-07	24	4	0	0	0	0	28
11	Nov-07	25	5	0	0	0	0	30
12	Dec-07	23	4	0	0	0	0	27
13	Total Water	289	52	0	0	0	0	341

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	NA	NA	NA	NA	NA	NA	0
15	Feb-07	NA	NA	NA	NA	NA	NA	0
16	Mar-07	NA	NA	NA	NA	NA	NA	0
17	Apr-07	NA	NA	NA	NA	NA	NA	0
18	May-07	NA	NA	NA	NA	NA	NA	0
19	Jun-07	NA	NA	NA	NA	NA	NA	0
20	Jul-07	NA	NA	NA	NA	NA	NA	0
21	Aug-07	NA	NA	NA	NA	NA	NA	0
22	Sep-07	NA	NA	NA	NA	NA	NA	0
23	Oct-07	NA	NA	NA	NA	NA	NA	0
24	Nov-07	NA	NA	NA	NA	NA	NA	0
25	Dec-07	NA	NA	NA	NA	NA	NA	0
26	Total Sewer	0	0	0	0	0	0	0

Customer Monthly Billing Schedule

Florida Public Service Commission

Gibsonia Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24

Page: 1 of 1

Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	159	25	0	0	0	0	184
2	Feb-07	158	26	0	0	0	0	184
3	Mar-07	156	24	0	0	0	0	180
4	Apr-07	142	22	0	0	0	0	164
5	May-07	139	21	0	0	0	0	160
6	Jun-07	142	22	0	0	0	0	164
7	Jul-07	146	23	0	0	0	0	169
8	Aug-07	149	22	0	0	0	0	171
9	Sep-07	153	24	0	0	0	0	177
10	Oct-07	141	24	0	0	0	0	165
11	Nov-07	170	27	0	0	0	0	197
12	Dec-07	166	25	0	0	0	0	191
13	Total Water	1,821	285	0	0	0	0	2,106

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	NA	NA	NA	NA	NA	NA	0
15	Feb-07	NA	NA	NA	NA	NA	NA	0
16	Mar-07	NA	NA	NA	NA	NA	NA	0
17	Apr-07	NA	NA	NA	NA	NA	NA	0
18	May-07	NA	NA	NA	NA	NA	NA	0
19	Jun-07	NA	NA	NA	NA	NA	NA	0
20	Jul-07	NA	NA	NA	NA	NA	NA	0
21	Aug-07	NA	NA	NA	NA	NA	NA	0
22	Sep-07	NA	NA	NA	NA	NA	NA	0
23	Oct-07	NA	NA	NA	NA	NA	NA	0
24	Nov-07	NA	NA	NA	NA	NA	NA	0
25	Dec-07	NA	NA	NA	NA	NA	NA	0
26	Total Sewer	0	0	0	0	0	0	0

Customer Monthly Billing Schedule

Florida Public Service Commission

Grand Terrace

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24

Page: 1 of 1

Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	108	0	0	0	0	0	108
2	Feb-07	109	0	0	0	0	0	109
3	Mar-07	110	0	0	0	0	0	110
4	Apr-07	103	0	0	0	0	0	103
5	May-07	106	0	0	0	0	0	106
6	Jun-07	107	0	0	0	0	0	107
7	Jul-07	106	0	0	0	0	0	106
8	Aug-07	107	0	0	0	0	0	107
9	Sep-07	109	0	0	0	0	0	109
10	Oct-07	109	0	0	0	0	0	109
11	Nov-07	109	0	0	0	0	0	109
12	Dec-07	110	0	0	0	0	0	110
13	Total Water	1,293	0	0	0	0	0	1,293

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	NA	NA	NA	NA	NA	NA	0
15	Feb-07	NA	NA	NA	NA	NA	NA	0
16	Mar-07	NA	NA	NA	NA	NA	NA	0
17	Apr-07	NA	NA	NA	NA	NA	NA	0
18	May-07	NA	NA	NA	NA	NA	NA	0
19	Jun-07	NA	NA	NA	NA	NA	NA	0
20	Jul-07	NA	NA	NA	NA	NA	NA	0
21	Aug-07	NA	NA	NA	NA	NA	NA	0
22	Sep-07	NA	NA	NA	NA	NA	NA	0
23	Oct-07	NA	NA	NA	NA	NA	NA	0
24	Nov-07	NA	NA	NA	NA	NA	NA	0
25	Dec-07	NA	NA	NA	NA	NA	NA	0
26	Total Sewer	0	0	0	0	0	0	0

Customer Monthly Billing Schedule

Florida Public Service Commission

Haines Creek
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24
 Page: 1 of 1
 Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	107	0	0	0	0	0	107
2	Feb-07	106	0	0	0	0	0	106
3	Mar-07	110	0	0	0	0	0	110
4	Apr-07	93	0	0	0	0	0	93
5	May-07	98	0	0	0	0	0	98
6	Jun-07	101	0	0	0	0	0	101
7	Jul-07	101	0	0	0	0	0	101
8	Aug-07	102	0	0	0	0	0	102
9	Sep-07	101	0	0	0	0	0	101
10	Oct-07	102	0	0	0	0	0	102
11	Nov-07	112	0	0	0	0	0	112
12	Dec-07	103	0	0	0	0	0	103
13	Total Water	1,236	0	0	0	0	0	1,236

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	NA	NA	NA	NA	NA	NA	0
15	Feb-07	NA	NA	NA	NA	NA	NA	0
16	Mar-07	NA	NA	NA	NA	NA	NA	0
17	Apr-07	NA	NA	NA	NA	NA	NA	0
18	May-07	NA	NA	NA	NA	NA	NA	0
19	Jun-07	NA	NA	NA	NA	NA	NA	0
20	Jul-07	NA	NA	NA	NA	NA	NA	0
21	Aug-07	NA	NA	NA	NA	NA	NA	0
22	Sep-07	NA	NA	NA	NA	NA	NA	0
23	Oct-07	NA	NA	NA	NA	NA	NA	0
24	Nov-07	NA	NA	NA	NA	NA	NA	0
25	Dec-07	NA	NA	NA	NA	NA	NA	0
26	Total Sewer	0	0	0	0	0	0	0

Customer Monthly Billing Schedule

Florida Public Service Commission

Harmony Homes
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24
 Page: 1 of 1
 Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	57	0	0	0	0	0	57
2	Feb-07	59	0	0	0	0	0	59
3	Mar-07	55	0	0	0	0	0	55
4	Apr-07	49	0	0	0	0	0	49
5	May-07	49	0	0	0	0	0	49
6	Jun-07	55	0	0	0	0	0	55
7	Jul-07	56	0	0	0	0	0	56
8	Aug-07	54	0	0	0	0	0	54
9	Sep-07	55	0	0	0	0	0	55
10	Oct-07	58	0	0	0	0	0	58
11	Nov-07	60	0	0	0	0	0	60
12	Dec-07	61	0	0	0	0	0	61
13	Total Water	668	0	0	0	0	0	668

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	NA	NA	NA	NA	NA	NA	0
15	Feb-07	NA	NA	NA	NA	NA	NA	0
16	Mar-07	NA	NA	NA	NA	NA	NA	0
17	Apr-07	NA	NA	NA	NA	NA	NA	0
18	May-07	NA	NA	NA	NA	NA	NA	0
19	Jun-07	NA	NA	NA	NA	NA	NA	0
20	Jul-07	NA	NA	NA	NA	NA	NA	0
21	Aug-07	NA	NA	NA	NA	NA	NA	0
22	Sep-07	NA	NA	NA	NA	NA	NA	0
23	Oct-07	NA	NA	NA	NA	NA	NA	0
24	Nov-07	NA	NA	NA	NA	NA	NA	0
25	Dec-07	NA	NA	NA	NA	NA	NA	0
26	Total Sewer	0	0	0	0	0	0	0

Customer Monthly Billing Schedule

Florida Public Service Commission

Hermits Cove
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24
 Page: 1 of 1
 Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	170	1	0	0	0	0	171
2	Feb-07	166	1	0	0	0	0	167
3	Mar-07	169	1	0	0	0	0	170
4	Apr-07	149	1	0	0	0	0	150
5	May-07	152	1	0	0	0	0	153
6	Jun-07	154	1	0	0	0	0	155
7	Jul-07	154	1	0	0	0	0	155
8	Aug-07	154	1	0	0	0	0	155
9	Sep-07	162	1	0	0	0	0	163
10	Oct-07	164	1	0	0	0	0	165
11	Nov-07	182	1	0	0	0	0	183
12	Dec-07	219	1	0	0	0	0	220
13	Total Water	1,995	12	0	0	0	0	2,007

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	NA	NA	NA	NA	NA	NA	0
15	Feb-07	NA	NA	NA	NA	NA	NA	0
16	Mar-07	NA	NA	NA	NA	NA	NA	0
17	Apr-07	NA	NA	NA	NA	NA	NA	0
18	May-07	NA	NA	NA	NA	NA	NA	0
19	Jun-07	NA	NA	NA	NA	NA	NA	0
20	Jul-07	NA	NA	NA	NA	NA	NA	0
21	Aug-07	NA	NA	NA	NA	NA	NA	0
22	Sep-07	NA	NA	NA	NA	NA	NA	0
23	Oct-07	NA	NA	NA	NA	NA	NA	0
24	Nov-07	NA	NA	NA	NA	NA	NA	0
25	Dec-07	NA	NA	NA	NA	NA	NA	0
26	Total Sewer	0	0	0	0	0	0	0

Customer Monthly Billing Schedule

Florida Public Service Commission

Hobby Hills

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24

Page: 1 of 1

Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	91	1	0	0	0	0	92
2	Feb-07	91	1	0	0	0	0	92
3	Mar-07	85	1	0	0	0	0	86
4	Apr-07	79	1	0	0	0	0	80
5	May-07	82	1	0	0	0	0	83
6	Jun-07	86	1	0	0	0	0	87
7	Jul-07	85	1	0	0	0	0	86
8	Aug-07	90	1	0	0	0	0	91
9	Sep-07	91	1	0	0	0	0	92
10	Oct-07	89	1	0	0	0	0	90
11	Nov-07	92	1	0	0	0	0	93
12	Dec-07	94	1	0	0	0	0	95
13	Total Water	1,055	12	0	0	0	0	1,067

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	NA	NA	NA	NA	NA	NA	0
15	Feb-07	NA	NA	NA	NA	NA	NA	0
16	Mar-07	NA	NA	NA	NA	NA	NA	0
17	Apr-07	NA	NA	NA	NA	NA	NA	0
18	May-07	NA	NA	NA	NA	NA	NA	0
19	Jun-07	NA	NA	NA	NA	NA	NA	0
20	Jul-07	NA	NA	NA	NA	NA	NA	0
21	Aug-07	NA	NA	NA	NA	NA	NA	0
22	Sep-07	NA	NA	NA	NA	NA	NA	0
23	Oct-07	NA	NA	NA	NA	NA	NA	0
24	Nov-07	NA	NA	NA	NA	NA	NA	0
25	Dec-07	NA	NA	NA	NA	NA	NA	0
26	Total Sewer	0	0	0	0	0	0	0

Customer Monthly Billing Schedule

Florida Public Service Commission

Holiday Haven
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24
 Page: 1 of 1
 Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	118	2	0	0	0	0	120
2	Feb-07	118	2	0	0	0	0	120
3	Mar-07	119	2	0	0	0	0	121
4	Apr-07	114	2	0	0	0	0	116
5	May-07	114	2	0	0	0	0	116
6	Jun-07	114	2	0	0	0	0	116
7	Jul-07	114	2	0	0	0	0	116
8	Aug-07	116	2	0	0	0	0	118
9	Sep-07	116	2	0	0	0	0	118
10	Oct-07	116	2	0	0	0	0	118
11	Nov-07	119	2	0	0	0	0	121
12	Dec-07	114	2	0	0	0	0	116
13	Total Water	1,392	24	0	0	0	0	1,416

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	104	2	0	0	0	0	106
15	Feb-07	104	2	0	0	0	0	106
16	Mar-07	105	2	0	0	0	0	107
17	Apr-07	100	2	0	0	0	0	102
18	May-07	100	2	0	0	0	0	102
19	Jun-07	100	2	0	0	0	0	102
20	Jul-07	100	2	0	0	0	0	102
21	Aug-07	102	2	0	0	0	0	104
22	Sep-07	102	2	0	0	0	0	104
23	Oct-07	102	2	0	0	0	0	104
24	Nov-07	103	2	0	0	0	0	105
25	Dec-07	100	2	0	0	0	0	102
26	Total Sewer	1,222	24	0	0	0	0	1,246

Customer Monthly Billing Schedule

Florida Public Service Commission

Imperial Mobile Terrace
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24
 Page: 1 of 1
 Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	244	0	0	0	0	0	244
2	Feb-07	242	0	0	0	0	0	242
3	Mar-07	240	0	0	0	0	0	240
4	Apr-07	220	0	0	0	0	0	220
5	May-07	226	0	0	0	0	0	226
6	Jun-07	222	0	0	0	0	0	222
7	Jul-07	228	0	0	0	0	0	228
8	Aug-07	230	0	0	0	0	0	230
9	Sep-07	227	0	0	0	0	0	227
10	Oct-07	230	0	0	0	0	0	230
11	Nov-07	252	0	0	0	0	0	252
12	Dec-07	239	0	0	0	0	0	239
13	Total Water	2,800	0	0	0	0	0	2,800

SEWER

Line No.	(1) Month/Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	NA	NA	NA	NA	NA	NA	0
15	Feb-07	NA	NA	NA	NA	NA	NA	0
16	Mar-07	NA	NA	NA	NA	NA	NA	0
17	Apr-07	NA	NA	NA	NA	NA	NA	0
18	May-07	NA	NA	NA	NA	NA	NA	0
19	Jun-07	NA	NA	NA	NA	NA	NA	0
20	Jul-07	NA	NA	NA	NA	NA	NA	0
21	Aug-07	NA	NA	NA	NA	NA	NA	0
22	Sep-07	NA	NA	NA	NA	NA	NA	0
23	Oct-07	NA	NA	NA	NA	NA	NA	0
24	Nov-07	NA	NA	NA	NA	NA	NA	0
25	Dec-07	NA	NA	NA	NA	NA	NA	0
26	Total Sewer	0	0	0	0	0	0	0

Customer Monthly Billing Schedule

Florida Public Service Commission

Interlachen Lake/Park Manor
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24
 Page: 1 of 1
 Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	260	5	0	0	0	0	265
2	Feb-07	254	5	0	0	0	0	259
3	Mar-07	260	5	0	0	0	0	265
4	Apr-07	236	5	0	0	0	0	241
5	May-07	232	5	0	0	0	0	237
6	Jun-07	232	5	0	0	0	0	237
7	Jul-07	237	5	0	0	0	0	242
8	Aug-07	239	5	0	0	0	0	244
9	Sep-07	246	5	0	0	0	0	251
10	Oct-07	247	5	0	0	0	0	252
11	Nov-07	266	5	0	0	0	0	271
12	Dec-07	264	7	0	0	0	0	271
13	Total Water	2,973	62	0	0	0	0	3,035

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	25	3	0	0	0	0	28
15	Feb-07	23	3	0	0	0	0	26
16	Mar-07	23	3	0	0	0	0	26
17	Apr-07	22	3	0	0	0	0	25
18	May-07	19	3	0	0	0	0	22
19	Jun-07	19	3	0	0	0	0	22
20	Jul-07	20	3	0	0	0	0	23
21	Aug-07	20	3	0	0	0	0	23
22	Sep-07	20	3	0	0	0	0	23
23	Oct-07	19	3	0	0	0	0	22
24	Nov-07	21	3	0	0	0	0	24
25	Dec-07	25	3	0	0	0	0	28
26	Total Sewer	256	36	0	0	0	0	292

Customer Monthly Billing Schedule

Florida Public Service Commission

Jasmine Lakes
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24
 Page: 1 of 1
 Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	1,420	27	0	0	0	0	1,447
2	Feb-07	1,402	26	0	0	0	0	1,428
3	Mar-07	1,429	24	0	0	0	0	1,453
4	Apr-07	1,349	25	0	0	0	0	1,374
5	May-07	1,243	24	0	0	0	0	1,267
6	Jun-07	1,305	24	0	0	0	0	1,329
7	Jul-07	1,291	26	0	0	0	0	1,317
8	Aug-07	1,303	25	0	0	0	0	1,328
9	Sep-07	1,307	22	0	0	0	0	1,329
10	Oct-07	1,308	21	0	0	0	0	1,329
11	Nov-07	1,473	19	0	0	0	0	1,492
12	Dec-07	1,435	24	0	0	0	0	1,459
13	Total Water	16,265	287	0	0	0	0	16,552

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	1,414	23	0	0	0	0	1,437
15	Feb-07	1,399	22	0	0	0	0	1,421
16	Mar-07	1,425	20	0	0	0	0	1,445
17	Apr-07	1,211	21	0	0	0	0	1,232
18	May-07	1,246	20	0	0	0	0	1,266
19	Jun-07	1,291	20	0	0	0	0	1,311
20	Jul-07	1,285	22	0	0	0	0	1,307
21	Aug-07	1,298	21	0	0	0	0	1,319
22	Sep-07	1,303	18	0	0	0	0	1,321
23	Oct-07	1,303	18	0	0	0	0	1,321
24	Nov-07	1,398	19	0	0	0	0	1,417
25	Dec-07	1,406	24	0	0	0	0	1,430
26	Total Sewer	15,979	248	0	0	0	0	16,227

Customer Monthly Billing Schedule

Florida Public Service Commission

Jungle Den
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24
 Page: 1 of 1
 Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	111	2	0	0	0	0	113
2	Feb-07	111	2	0	0	0	0	113
3	Mar-07	111	2	0	0	0	0	113
4	Apr-07	110	2	0	0	0	0	112
5	May-07	108	2	0	0	0	0	110
6	Jun-07	108	2	0	0	0	0	110
7	Jul-07	107	2	0	0	0	0	109
8	Aug-07	107	2	0	0	0	0	109
9	Sep-07	109	2	0	0	0	0	111
10	Oct-07	109	2	0	0	0	0	111
11	Nov-07	112	2	0	0	0	0	114
12	Dec-07	110	2	0	0	0	0	112
13	Total Water	1,313	24	0	0	0	0	1,337

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	109	1	0	0	0	0	110
15	Feb-07	109	1	0	0	0	0	110
16	Mar-07	109	1	0	0	0	0	110
17	Apr-07	108	1	0	0	0	0	109
18	May-07	106	1	0	0	0	0	107
19	Jun-07	106	1	0	0	0	0	107
20	Jul-07	105	1	0	0	0	0	106
21	Aug-07	105	1	0	0	0	0	106
22	Sep-07	107	1	0	0	0	0	108
23	Oct-07	107	1	0	0	0	0	108
24	Nov-07	135	1	0	0	0	0	136
25	Dec-07	136	1	0	0	0	0	137
26	Total Sewer	1,342	12	0	0	0	0	1,354

Customer Monthly Billing Schedule

Florida Public Service Commission

Kings Cove
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24
 Page: 1 of 1
 Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	197	1	0	0	0	0	198
2	Feb-07	206	1	0	0	0	0	207
3	Mar-07	204	1	0	0	0	0	205
4	Apr-07	199	1	0	0	0	0	200
5	May-07	201	1	0	0	0	0	202
6	Jun-07	200	1	0	0	0	0	201
7	Jul-07	199	1	0	0	0	0	200
8	Aug-07	202	1	0	0	0	0	203
9	Sep-07	199	1	0	0	0	0	200
10	Oct-07	197	1	0	0	0	0	198
11	Nov-07	206	1	0	0	0	0	207
12	Dec-07	203	1	0	0	0	0	204
13	Total Water	2,413	12	0	0	0	0	2,425

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	189	1	0	0	0	0	190
15	Feb-07	198	1	0	0	0	0	199
16	Mar-07	195	1	0	0	0	0	196
17	Apr-07	192	1	0	0	0	0	193
18	May-07	194	1	0	0	0	0	195
19	Jun-07	192	1	0	0	0	0	193
20	Jul-07	191	1	0	0	0	0	192
21	Aug-07	194	1	0	0	0	0	195
22	Sep-07	191	1	0	0	0	0	192
23	Oct-07	189	1	0	0	0	0	190
24	Nov-07	197	1	0	0	0	0	198
25	Dec-07	194	1	0	0	0	0	195
26	Total Sewer	2,316	12	0	0	0	0	2,328

Customer Monthly Billing Schedule

Florida Public Service Commission

Kingswood

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24

Page: 1 of 1

Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	61	0	0	0	0	0	61
2	Feb-07	61	0	0	0	0	0	61
3	Mar-07	60	0	0	0	0	0	60
4	Apr-07	54	0	0	0	0	0	54
5	May-07	54	0	0	0	0	0	54
6	Jun-07	54	0	0	0	0	0	54
7	Jul-07	53	0	0	0	0	0	53
8	Aug-07	53	0	0	0	0	0	53
9	Sep-07	51	0	0	0	0	0	51
10	Oct-07	52	0	0	0	0	0	52
11	Nov-07	56	0	0	0	0	0	56
12	Dec-07	56	0	0	0	0	0	56
13	Total Water	665	0	0	0	0	0	665

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	NA	NA	NA	NA	NA	NA	0
15	Feb-07	NA	NA	NA	NA	NA	NA	0
16	Mar-07	NA	NA	NA	NA	NA	NA	0
17	Apr-07	NA	NA	NA	NA	NA	NA	0
18	May-07	NA	NA	NA	NA	NA	NA	0
19	Jun-07	NA	NA	NA	NA	NA	NA	0
20	Jul-07	NA	NA	NA	NA	NA	NA	0
21	Aug-07	NA	NA	NA	NA	NA	NA	0
22	Sep-07	NA	NA	NA	NA	NA	NA	0
23	Oct-07	NA	NA	NA	NA	NA	NA	0
24	Nov-07	NA	NA	NA	NA	NA	NA	0
25	Dec-07	NA	NA	NA	NA	NA	NA	0
26	Total Sewer	0	0	0	0	0	0	0

Customer Monthly Billing Schedule

Florida Public Service Commission

Lake Gibson Estates
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24
 Page: 1 of 1
 Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	716	10	0	0	0	0	726
2	Feb-07	775	11	0	0	0	0	786
3	Mar-07	786	12	0	0	0	0	798
4	Apr-07	724	11	0	0	0	0	735
5	May-07	704	10	0	0	0	0	714
6	Jun-07	730	11	0	0	0	0	741
7	Jul-07	737	8	0	0	0	0	745
8	Aug-07	746	10	0	0	0	0	756
9	Sep-07	757	11	0	0	0	0	768
10	Oct-07	764	10	0	0	0	0	774
11	Nov-07	822	13	0	0	0	0	835
12	Dec-07	832	13	0	0	0	0	845
13	Total Water	9,093	130	0	0	0	0	9,223

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	279	2	0	0	0	0	281
15	Feb-07	303	2	0	0	0	0	305
16	Mar-07	307	2	0	0	0	0	309
17	Apr-07	295	2	0	0	0	0	297
18	May-07	290	2	0	0	0	0	292
19	Jun-07	298	2	0	0	0	0	300
20	Jul-07	298	2	0	0	0	0	300
21	Aug-07	302	2	0	0	0	0	304
22	Sep-07	306	2	0	0	0	0	308
23	Oct-07	308	2	0	0	0	0	310
24	Nov-07	306	2	0	0	0	0	308
25	Dec-07	317	3	0	0	0	0	320
26	Total Sewer	3,609	25	0	0	0	0	3,634

Customer Monthly Billing Schedule

Florida Public Service Commission

Lake Josephine
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24
 Page: 1 of 1
 Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	534	7	0	0	0	0	541
2	Feb-07	534	9	0	0	0	0	543
3	Mar-07	535	8	0	0	0	0	543
4	Apr-07	492	5	0	0	0	0	497
5	May-07	500	8	0	0	0	0	508
6	Jun-07	504	7	0	0	0	0	511
7	Jul-07	501	7	0	0	0	0	508
8	Aug-07	485	7	0	0	0	0	492
9	Sep-07	508	7	0	0	0	0	515
10	Oct-07	502	6	0	0	0	0	508
11	Nov-07	529	7	0	0	0	0	536
12	Dec-07	539	6	0	0	0	0	545
13	Total Water	6,163	84	0	0	0	0	6,247

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	NA	NA	NA	NA	NA	NA	0
15	Feb-07	NA	NA	NA	NA	NA	NA	0
16	Mar-07	NA	NA	NA	NA	NA	NA	0
17	Apr-07	NA	NA	NA	NA	NA	NA	0
18	May-07	NA	NA	NA	NA	NA	NA	0
19	Jun-07	NA	NA	NA	NA	NA	NA	0
20	Jul-07	NA	NA	NA	NA	NA	NA	0
21	Aug-07	NA	NA	NA	NA	NA	NA	0
22	Sep-07	NA	NA	NA	NA	NA	NA	0
23	Oct-07	NA	NA	NA	NA	NA	NA	0
24	Nov-07	NA	NA	NA	NA	NA	NA	0
25	Dec-07	NA	NA	NA	NA	NA	NA	0
26	Total Sewer	0	0	0	0	0	0	0

Customer Monthly Billing Schedule

Florida Public Service Commission

Lake Osborne Estates
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24
 Page: 1 of 1
 Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	444	1	0	0	0	0	445
2	Feb-07	447	1	0	0	0	0	448
3	Mar-07	439	1	0	0	0	0	440
4	Apr-07	420	1	0	0	0	0	421
5	May-07	437	1	0	0	0	0	438
6	Jun-07	423	1	0	0	0	0	424
7	Jul-07	428	1	0	0	0	0	429
8	Aug-07	413	1	0	0	0	0	414
9	Sep-07	432	1	0	0	0	0	433
10	Oct-07	426	1	0	0	0	0	427
11	Nov-07	445	1	0	0	0	0	446
12	Dec-07	456	1	0	0	0	0	457
13	Total Water	5,210	12	0	0	0	0	5,222

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	NA	NA	NA	NA	NA	NA	0
15	Feb-07	NA	NA	NA	NA	NA	NA	0
16	Mar-07	NA	NA	NA	NA	NA	NA	0
17	Apr-07	NA	NA	NA	NA	NA	NA	0
18	May-07	NA	NA	NA	NA	NA	NA	0
19	Jun-07	NA	NA	NA	NA	NA	NA	0
20	Jul-07	NA	NA	NA	NA	NA	NA	0
21	Aug-07	NA	NA	NA	NA	NA	NA	0
22	Sep-07	NA	NA	NA	NA	NA	NA	0
23	Oct-07	NA	NA	NA	NA	NA	NA	0
24	Nov-07	NA	NA	NA	NA	NA	NA	0
25	Dec-07	NA	NA	NA	NA	NA	NA	0
26	Total Sewer	0	0	0	0	0	0	0

Customer Monthly Billing Schedule

Florida Public Service Commission

Lake Suzy
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24
 Page: 1 of 1
 Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	485	67	0	0	0	0	552
2	Feb-07	487	67	0	0	0	0	554
3	Mar-07	482	67	0	0	0	0	549
4	Apr-07	478	67	0	0	0	0	545
5	May-07	474	64	0	0	0	0	538
6	Jun-07	442	61	0	0	0	0	503
7	Jul-07	208	60	0	0	0	0	268
8	Aug-07	454	62	0	0	0	0	516
9	Sep-07	456	62	0	0	0	0	518
10	Oct-07	387	51	0	0	0	0	438
11	Nov-07	453	57	0	0	0	0	510
12	Dec-07	463	60	0	0	0	0	523
13	Total Water	5,269	745	0	0	0	0	6,014

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	209	58	0	0	0	0	267
15	Feb-07	207	58	0	0	0	0	265
16	Mar-07	204	58	0	0	0	0	262
17	Apr-07	199	58	0	0	0	0	257
18	May-07	198	56	0	0	0	0	254
19	Jun-07	189	55	0	0	0	0	244
20	Jul-07	101	57	0	0	0	0	158
21	Aug-07	188	55	0	0	0	0	243
22	Sep-07	195	54	0	0	0	0	249
23	Oct-07	163	47	0	0	0	0	210
24	Nov-07	195	50	0	0	0	0	245
25	Dec-07	197	55	0	0	0	0	252
26	Total Sewer	2,245	661	0	0	0	0	2,906

Customer Monthly Billing Schedule

Florida Public Service Commission

Leisure Lakes
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24
 Page: 1 of 1
 Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	276	0	0	0	0	0	276
2	Feb-07	282	0	0	0	0	0	282
3	Mar-07	276	0	0	0	0	0	276
4	Apr-07	256	0	0	0	0	0	256
5	May-07	242	0	0	0	0	0	242
6	Jun-07	234	0	0	0	0	0	234
7	Jul-07	223	0	0	0	0	0	223
8	Aug-07	225	0	0	0	0	0	225
9	Sep-07	229	0	0	0	0	0	229
10	Oct-07	235	0	0	0	0	0	235
11	Nov-07	251	0	0	0	0	0	251
12	Dec-07	241	0	0	0	0	0	241
13	Total Water	2,970	0	0	0	0	0	2,970

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	272	0	0	0	0	0	272
15	Feb-07	278	0	0	0	0	0	278
16	Mar-07	272	0	0	0	0	0	272
17	Apr-07	251	0	0	0	0	0	251
18	May-07	241	0	0	0	0	0	241
19	Jun-07	232	0	0	0	0	0	232
20	Jul-07	219	0	0	0	0	0	219
21	Aug-07	221	0	0	0	0	0	221
22	Sep-07	226	0	0	0	0	0	226
23	Oct-07	232	0	0	0	0	0	232
24	Nov-07	251	0	0	0	0	0	251
25	Dec-07	235	0	0	0	0	0	235
26	Total Sewer	2,930	0	0	0	0	0	2,930

Customer Monthly Billing Schedule

Florida Public Service Commission

Morningview
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24
 Page: 1 of 1
 Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	34	0	0	0	0	0	34
2	Feb-07	33	0	0	0	0	0	33
3	Mar-07	33	0	0	0	0	0	33
4	Apr-07	33	0	0	0	0	0	33
5	May-07	33	0	0	0	0	0	33
6	Jun-07	32	0	0	0	0	0	32
7	Jul-07	34	0	0	0	0	0	34
8	Aug-07	34	0	0	0	0	0	34
9	Sep-07	33	0	0	0	0	0	33
10	Oct-07	32	0	0	0	0	0	32
11	Nov-07	33	0	0	0	0	0	33
12	Dec-07	37	0	0	0	0	0	37
13	Total Water	401	0	0	0	0	0	401

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	34	0	0	0	0	0	34
15	Feb-07	33	0	0	0	0	0	33
16	Mar-07	33	0	0	0	0	0	33
17	Apr-07	33	0	0	0	0	0	33
18	May-07	33	0	0	0	0	0	33
19	Jun-07	33	0	0	0	0	0	33
20	Jul-07	34	0	0	0	0	0	34
21	Aug-07	34	0	0	0	0	0	34
22	Sep-07	33	0	0	0	0	0	33
23	Oct-07	32	0	0	0	0	0	32
24	Nov-07	33	0	0	0	0	0	33
25	Dec-07	34	0	0	0	0	0	34
26	Total Sewer	399	0	0	0	0	0	399

Customer Monthly Billing Schedule

Florida Public Service Commission

Oakwood
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24
 Page: 1 of 1
 Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	204	0	0	0	0	0	204
2	Feb-07	193	0	0	0	0	0	193
3	Mar-07	208	0	0	0	0	0	208
4	Apr-07	188	0	0	0	0	0	188
5	May-07	180	0	0	0	0	0	180
6	Jun-07	188	0	0	0	0	0	188
7	Jul-07	191	0	0	0	0	0	191
8	Aug-07	192	0	0	0	0	0	192
9	Sep-07	191	0	0	0	0	0	191
10	Oct-07	160	0	0	0	0	0	160
11	Nov-07	202	0	0	0	0	0	202
12	Dec-07	200	0	0	0	0	0	200
13	Total Water	2,297	0	0	0	0	0	2,297

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	NA	NA	NA	NA	NA	NA	0
15	Feb-07	NA	NA	NA	NA	NA	NA	0
16	Mar-07	NA	NA	NA	NA	NA	NA	0
17	Apr-07	NA	NA	NA	NA	NA	NA	0
18	May-07	NA	NA	NA	NA	NA	NA	0
19	Jun-07	NA	NA	NA	NA	NA	NA	0
20	Jul-07	NA	NA	NA	NA	NA	NA	0
21	Aug-07	NA	NA	NA	NA	NA	NA	0
22	Sep-07	NA	NA	NA	NA	NA	NA	0
23	Oct-07	NA	NA	NA	NA	NA	NA	0
24	Nov-07	NA	NA	NA	NA	NA	NA	0
25	Dec-07	NA	NA	NA	NA	NA	NA	0
26	Total Sewer	0	0	0	0	0	0	0

Customer Monthly Billing Schedule

Florida Public Service Commission

Ocala Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24

Page: 1 of 1

Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	1,474	1	0	0	0	0	1,475
2	Feb-07	1,625	1	0	0	0	0	1,626
3	Mar-07	1,703	1	0	0	0	0	1,704
4	Apr-07	1,561	1	0	0	0	0	1,562
5	May-07	1,574	1	0	0	0	0	1,575
6	Jun-07	503	0	0	0	0	0	503
7	Jul-07	2,430	2	0	0	0	0	2,432
8	Aug-07	1,690	1	0	0	0	0	1,691
9	Sep-07	1,680	1	0	0	0	0	1,681
10	Oct-07	1,697	1	0	0	0	0	1,698
11	Nov-07	1,723	1	0	0	0	0	1,724
12	Dec-07	1,855	1	0	0	0	0	1,856
13	Total Water	19,515	12	0	0	0	0	19,527

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	NA	NA	NA	NA	NA	NA	0
15	Feb-07	NA	NA	NA	NA	NA	NA	0
16	Mar-07	NA	NA	NA	NA	NA	NA	0
17	Apr-07	NA	NA	NA	NA	NA	NA	0
18	May-07	NA	NA	NA	NA	NA	NA	0
19	Jun-07	NA	NA	NA	NA	NA	NA	0
20	Jul-07	NA	NA	NA	NA	NA	NA	0
21	Aug-07	NA	NA	NA	NA	NA	NA	0
22	Sep-07	NA	NA	NA	NA	NA	NA	0
23	Oct-07	NA	NA	NA	NA	NA	NA	0
24	Nov-07	NA	NA	NA	NA	NA	NA	0
25	Dec-07	NA	NA	NA	NA	NA	NA	0
26	Total Sewer	0	0	0	0	0	0	0

Customer Monthly Billing Schedule

Florida Public Service Commission

Orange Hill/Sugar Creek
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24
 Page: 1 of 1
 Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	228	0	0	0	0	0	228
2	Feb-07	229	0	0	0	0	0	229
3	Mar-07	230	0	0	0	0	0	230
4	Apr-07	227	0	0	0	0	0	227
5	May-07	216	0	0	0	0	0	216
6	Jun-07	205	0	0	0	0	0	205
7	Jul-07	216	0	0	0	0	0	216
8	Aug-07	220	0	0	0	0	0	220
9	Sep-07	220	0	0	0	0	0	220
10	Oct-07	228	0	0	0	0	0	228
11	Nov-07	237	0	0	0	0	0	237
12	Dec-07	231	0	0	0	0	0	231
13	Total Water	2,687	0	0	0	0	0	2,687

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	NA	NA	NA	NA	NA	NA	0
15	Feb-07	NA	NA	NA	NA	NA	NA	0
16	Mar-07	NA	NA	NA	NA	NA	NA	0
17	Apr-07	NA	NA	NA	NA	NA	NA	0
18	May-07	NA	NA	NA	NA	NA	NA	0
19	Jun-07	NA	NA	NA	NA	NA	NA	0
20	Jul-07	NA	NA	NA	NA	NA	NA	0
21	Aug-07	NA	NA	NA	NA	NA	NA	0
22	Sep-07	NA	NA	NA	NA	NA	NA	0
23	Oct-07	NA	NA	NA	NA	NA	NA	0
24	Nov-07	NA	NA	NA	NA	NA	NA	0
25	Dec-07	NA	NA	NA	NA	NA	NA	0
26	Total Sewer	0	0	0	0	0	0	0

Customer Monthly Billing Schedule

Florida Public Service Commission

Palm Port
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24
 Page: 1 of 1
 Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	103	0	0	0	0	0	103
2	Feb-07	102	0	0	0	0	0	102
3	Mar-07	106	0	0	0	0	0	106
4	Apr-07	101	0	0	0	0	0	101
5	May-07	99	0	0	0	0	0	99
6	Jun-07	100	0	0	0	0	0	100
7	Jul-07	100	0	0	0	0	0	100
8	Aug-07	97	0	0	0	0	0	97
9	Sep-07	101	0	0	0	0	0	101
10	Oct-07	102	0	0	0	0	0	102
11	Nov-07	107	0	0	0	0	0	107
12	Dec-07	119	0	0	0	0	0	119
13	Total Water	1,237	0	0	0	0	0	1,237

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	103	0	0	0	0	0	103
15	Feb-07	102	0	0	0	0	0	102
16	Mar-07	104	0	0	0	0	0	104
17	Apr-07	100	0	0	0	0	0	100
18	May-07	95	0	0	0	0	0	95
19	Jun-07	100	0	0	0	0	0	100
20	Jul-07	100	0	0	0	0	0	100
21	Aug-07	97	0	0	0	0	0	97
22	Sep-07	101	0	0	0	0	0	101
23	Oct-07	102	0	0	0	0	0	102
24	Nov-07	103	0	0	0	0	0	103
25	Dec-07	112	0	0	0	0	0	112
26	Total Sewer	1,219	0	0	0	0	0	1,219

Customer Monthly Billing Schedule

Florida Public Service Commission

Palm Terrace
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24
 Page: 1 of 1
 Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	1,074	4	0	0	0	0	1,078
2	Feb-07	1,081	4	0	0	0	0	1,085
3	Mar-07	1,089	4	0	0	0	0	1,093
4	Apr-07	968	4	0	0	0	0	972
5	May-07	950	3	0	0	0	0	953
6	Jun-07	963	3	0	0	0	0	966
7	Jul-07	962	4	0	0	0	0	966
8	Aug-07	970	4	0	0	0	0	974
9	Sep-07	994	3	0	0	0	0	997
10	Oct-07	990	3	0	0	0	0	993
11	Nov-07	1,110	3	0	0	0	0	1,113
12	Dec-07	1,037	3	0	0	0	0	1,040
13	Total Water	12,188	42	0	0	0	0	12,230

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	931	1	0	0	0	0	932
15	Feb-07	941	1	0	0	0	0	942
16	Mar-07	944	1	0	0	0	0	945
17	Apr-07	829	1	0	0	0	0	830
18	May-07	879	0	0	0	0	0	879
19	Jun-07	834	0	0	0	0	0	834
20	Jul-07	830	1	0	0	0	0	831
21	Aug-07	842	1	0	0	0	0	843
22	Sep-07	868	0	0	0	0	0	868
23	Oct-07	849	0	0	0	0	0	849
24	Nov-07	926	0	0	0	0	0	926
25	Dec-07	976	0	0	0	0	0	976
26	Total Sewer	10,649	6	0	0	0	0	10,655

Customer Monthly Billing Schedule

Florida Public Service Commission

Palms MHP
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24
 Page: 1 of 1
 Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	58	0	0	0	0	0	58
2	Feb-07	56	0	0	0	0	0	56
3	Mar-07	55	0	0	0	0	0	55
4	Apr-07	56	0	0	0	0	0	56
5	May-07	52	0	0	0	0	0	52
6	Jun-07	54	0	0	0	0	0	54
7	Jul-07	54	0	0	0	0	0	54
8	Aug-07	56	0	0	0	0	0	56
9	Sep-07	56	0	0	0	0	0	56
10	Oct-07	55	0	0	0	0	0	55
11	Nov-07	54	0	0	0	0	0	54
12	Dec-07	66	0	0	0	0	0	66
13	Total Water	672	0	0	0	0	0	672

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	NA	NA	NA	NA	NA	NA	0
15	Feb-07	NA	NA	NA	NA	NA	NA	0
16	Mar-07	NA	NA	NA	NA	NA	NA	0
17	Apr-07	NA	NA	NA	NA	NA	NA	0
18	May-07	NA	NA	NA	NA	NA	NA	0
19	Jun-07	NA	NA	NA	NA	NA	NA	0
20	Jul-07	NA	NA	NA	NA	NA	NA	0
21	Aug-07	NA	NA	NA	NA	NA	NA	0
22	Sep-07	NA	NA	NA	NA	NA	NA	0
23	Oct-07	NA	NA	NA	NA	NA	NA	0
24	Nov-07	NA	NA	NA	NA	NA	NA	0
25	Dec-07	NA	NA	NA	NA	NA	NA	0
26	Total Sewer	0	0	0	0	0	0	0

Customer Monthly Billing Schedule

Florida Public Service Commission

Picciola Island
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24
 Page: 1 of 1
 Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	139	0	0	0	0	0	139
2	Feb-07	138	0	0	0	0	0	138
3	Mar-07	137	0	0	0	0	0	137
4	Apr-07	131	0	0	0	0	0	131
5	May-07	130	0	0	0	0	0	130
6	Jun-07	132	0	0	0	0	0	132
7	Jul-07	134	0	0	0	0	0	134
8	Aug-07	135	0	0	0	0	0	135
9	Sep-07	136	0	0	0	0	0	136
10	Oct-07	139	0	0	0	0	0	139
11	Nov-07	141	0	0	0	0	0	141
12	Dec-07	155	0	0	0	0	0	155
13	Total Water	1,647	0	0	0	0	0	1,647

SEWER

Line No.	(1) Month/Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	NA	NA	NA	NA	NA	NA	0
15	Feb-07	NA	NA	NA	NA	NA	NA	0
16	Mar-07	NA	NA	NA	NA	NA	NA	0
17	Apr-07	NA	NA	NA	NA	NA	NA	0
18	May-07	NA	NA	NA	NA	NA	NA	0
19	Jun-07	NA	NA	NA	NA	NA	NA	0
20	Jul-07	NA	NA	NA	NA	NA	NA	0
21	Aug-07	NA	NA	NA	NA	NA	NA	0
22	Sep-07	NA	NA	NA	NA	NA	NA	0
23	Oct-07	NA	NA	NA	NA	NA	NA	0
24	Nov-07	NA	NA	NA	NA	NA	NA	0
25	Dec-07	NA	NA	NA	NA	NA	NA	0
26	Total Sewer	0	0	0	0	0	0	0

Customer Monthly Billing Schedule

Florida Public Service Commission

Piney Woods

Schedule: E-3 Def #24

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	167	1	0	0	0	0	168
2	Feb-07	166	1	0	0	0	0	167
3	Mar-07	163	1	0	0	0	0	164
4	Apr-07	169	1	0	0	0	0	170
5	May-07	162	1	0	0	0	0	163
6	Jun-07	161	1	0	0	0	0	162
7	Jul-07	163	1	0	0	0	0	164
8	Aug-07	165	1	0	0	0	0	166
9	Sep-07	167	1	0	0	0	0	168
10	Oct-07	171	1	0	0	0	0	172
11	Nov-07	178	1	0	0	0	0	179
12	Dec-07	171	1	0	0	0	0	172
13	Total Water	2,003	12	0	0	0	0	2,015

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	NA	NA	NA	NA	NA	NA	0
15	Feb-07	NA	NA	NA	NA	NA	NA	0
16	Mar-07	NA	NA	NA	NA	NA	NA	0
17	Apr-07	NA	NA	NA	NA	NA	NA	0
18	May-07	NA	NA	NA	NA	NA	NA	0
19	Jun-07	NA	NA	NA	NA	NA	NA	0
20	Jul-07	NA	NA	NA	NA	NA	NA	0
21	Aug-07	NA	NA	NA	NA	NA	NA	0
22	Sep-07	NA	NA	NA	NA	NA	NA	0
23	Oct-07	NA	NA	NA	NA	NA	NA	0
24	Nov-07	NA	NA	NA	NA	NA	NA	0
25	Dec-07	NA	NA	NA	NA	NA	NA	0
26	Total Sewer	0	0	0	0	0	0	0

Customer Monthly Billing Schedule

Florida Public Service Commission

Pomona Park
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24
 Page: 1 of 1
 Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	145	15	0	0	0	0	160
2	Feb-07	143	16	0	0	0	0	159
3	Mar-07	144	16	0	0	0	0	160
4	Apr-07	140	15	0	0	0	0	155
5	May-07	137	15	0	0	0	0	152
6	Jun-07	138	15	0	0	0	0	153
7	Jul-07	138	15	0	0	0	0	153
8	Aug-07	138	15	0	0	0	0	153
9	Sep-07	138	15	0	0	0	0	153
10	Oct-07	138	15	0	0	0	0	153
11	Nov-07	143	16	0	0	0	0	159
12	Dec-07	139	16	0	0	0	0	155
13	Total Water	1,681	184	0	0	0	0	1,865

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	NA	NA	NA	NA	NA	NA	0
15	Feb-07	NA	NA	NA	NA	NA	NA	0
16	Mar-07	NA	NA	NA	NA	NA	NA	0
17	Apr-07	NA	NA	NA	NA	NA	NA	0
18	May-07	NA	NA	NA	NA	NA	NA	0
19	Jun-07	NA	NA	NA	NA	NA	NA	0
20	Jul-07	NA	NA	NA	NA	NA	NA	0
21	Aug-07	NA	NA	NA	NA	NA	NA	0
22	Sep-07	NA	NA	NA	NA	NA	NA	0
23	Oct-07	NA	NA	NA	NA	NA	NA	0
24	Nov-07	NA	NA	NA	NA	NA	NA	0
25	Dec-07	NA	NA	NA	NA	NA	NA	0
26	Total Sewer	0	0	0	0	0	0	0

Customer Monthly Billing Schedule

Florida Public Service Commission

Quail Ridge

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-3

Def #24

Page: 1 of 1

Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	93	0	0	0	0	0	93
2	Feb-07	93	0	0	0	0	0	93
3	Mar-07	92	0	0	0	0	0	92
4	Apr-07	91	0	0	0	0	0	91
5	May-07	90	0	0	0	0	0	90
6	Jun-07	90	0	0	0	0	0	90
7	Jul-07	93	0	0	0	0	0	93
8	Aug-07	93	0	0	0	0	0	93
9	Sep-07	94	0	0	0	0	0	94
10	Oct-07	91	0	0	0	0	0	91
11	Nov-07	94	0	0	0	0	0	94
12	Dec-07	94	0	0	0	0	0	94
13	Total Water	1,108	0	0	0	0	0	1,108

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	NA	NA	NA	NA	NA	NA	0
15	Feb-07	NA	NA	NA	NA	NA	NA	0
16	Mar-07	NA	NA	NA	NA	NA	NA	0
17	Apr-07	NA	NA	NA	NA	NA	NA	0
18	May-07	NA	NA	NA	NA	NA	NA	0
19	Jun-07	NA	NA	NA	NA	NA	NA	0
20	Jul-07	NA	NA	NA	NA	NA	NA	0
21	Aug-07	NA	NA	NA	NA	NA	NA	0
22	Sep-07	NA	NA	NA	NA	NA	NA	0
23	Oct-07	NA	NA	NA	NA	NA	NA	0
24	Nov-07	NA	NA	NA	NA	NA	NA	0
25	Dec-07	NA	NA	NA	NA	NA	NA	0
26	Total Sewer	0	0	0	0	0	0	0

Customer Monthly Billing Schedule

Florida Public Service Commission

Ravenswood
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24
 Page: 1 of 1
 Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	46	0	0	0	0	0	46
2	Feb-07	45	0	0	0	0	0	45
3	Mar-07	45	0	0	0	0	0	45
4	Apr-07	40	0	0	0	0	0	40
5	May-07	40	0	0	0	0	0	40
6	Jun-07	41	0	0	0	0	0	41
7	Jul-07	42	0	0	0	0	0	42
8	Aug-07	42	0	0	0	0	0	42
9	Sep-07	42	0	0	0	0	0	42
10	Oct-07	42	0	0	0	0	0	42
11	Nov-07	48	0	0	0	0	0	48
12	Dec-07	44	0	0	0	0	0	44
13	Total Water	517	0	0	0	0	0	517

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	NA	NA	NA	NA	NA	NA	0
15	Feb-07	NA	NA	NA	NA	NA	NA	0
16	Mar-07	NA	NA	NA	NA	NA	NA	0
17	Apr-07	NA	NA	NA	NA	NA	NA	0
18	May-07	NA	NA	NA	NA	NA	NA	0
19	Jun-07	NA	NA	NA	NA	NA	NA	0
20	Jul-07	NA	NA	NA	NA	NA	NA	0
21	Aug-07	NA	NA	NA	NA	NA	NA	0
22	Sep-07	NA	NA	NA	NA	NA	NA	0
23	Oct-07	NA	NA	NA	NA	NA	NA	0
24	Nov-07	NA	NA	NA	NA	NA	NA	0
25	Dec-07	NA	NA	NA	NA	NA	NA	0
26	Total Sewer	0	0	0	0	0	0	0

Customer Monthly Billing Schedule

Florida Public Service Commission

River Grove

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-3

Def #24

Page: 1 of 1

Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	106	0	0	0	0	0	106
2	Feb-07	107	0	0	0	0	0	107
3	Mar-07	108	0	0	0	0	0	108
4	Apr-07	101	0	0	0	0	0	101
5	May-07	103	0	0	0	0	0	103
6	Jun-07	102	0	0	0	0	0	102
7	Jul-07	103	0	0	0	0	0	103
8	Aug-07	103	0	0	0	0	0	103
9	Sep-07	103	0	0	0	0	0	103
10	Oct-07	102	0	0	0	0	0	102
11	Nov-07	103	0	0	0	0	0	103
12	Dec-07	107	0	0	0	0	0	107
13	Total Water	1,248	0	0	0	0	0	1,248

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	NA	NA	NA	NA	NA	NA	0
15	Feb-07	NA	NA	NA	NA	NA	NA	0
16	Mar-07	NA	NA	NA	NA	NA	NA	0
17	Apr-07	NA	NA	NA	NA	NA	NA	0
18	May-07	NA	NA	NA	NA	NA	NA	0
19	Jun-07	NA	NA	NA	NA	NA	NA	0
20	Jul-07	NA	NA	NA	NA	NA	NA	0
21	Aug-07	NA	NA	NA	NA	NA	NA	0
22	Sep-07	NA	NA	NA	NA	NA	NA	0
23	Oct-07	NA	NA	NA	NA	NA	NA	0
24	Nov-07	NA	NA	NA	NA	NA	NA	0
25	Dec-07	NA	NA	NA	NA	NA	NA	0
26	Total Sewer	0	0	0	0	0	0	0

Customer Monthly Billing Schedule

Florida Public Service Commission

Rosalie Oaks
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24
 Page: 1 of 1
 Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	95	0	0	0	0	0	95
2	Feb-07	93	0	0	0	0	0	93
3	Mar-07	95	0	0	0	0	0	95
4	Apr-07	81	0	0	0	0	0	81
5	May-07	80	0	0	0	0	0	80
6	Jun-07	76	0	0	0	0	0	76
7	Jul-07	74	0	0	0	0	0	74
8	Aug-07	69	0	0	0	0	0	69
9	Sep-07	73	0	0	0	0	0	73
10	Oct-07	72	0	0	0	0	0	72
11	Nov-07	86	0	0	0	0	0	86
12	Dec-07	82	0	0	0	0	0	82
13	Total Water	976	0	0	0	0	0	976

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	95	0	0	0	0	0	95
15	Feb-07	93	0	0	0	0	0	93
16	Mar-07	95	0	0	0	0	0	95
17	Apr-07	81	0	0	0	0	0	81
18	May-07	78	0	0	0	0	0	78
19	Jun-07	76	0	0	0	0	0	76
20	Jul-07	74	0	0	0	0	0	74
21	Aug-07	69	0	0	0	0	0	69
22	Sep-07	73	0	0	0	0	0	73
23	Oct-07	72	0	0	0	0	0	72
24	Nov-07	87	0	0	0	0	0	87
25	Dec-07	84	0	0	0	0	0	84
26	Total Sewer	977	0	0	0	0	0	977

Customer Monthly Billing Schedule

Florida Public Service Commission

Sebring Lakes

Schedule: E-3 Def #24

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	70	0	0	0	0	0	70
2	Feb-07	72	0	0	0	0	0	72
3	Mar-07	70	0	0	0	0	0	70
4	Apr-07	59	0	0	0	0	0	59
5	May-07	60	0	0	0	0	0	60
6	Jun-07	57	0	0	0	0	0	57
7	Jul-07	59	0	0	0	0	0	59
8	Aug-07	64	0	0	0	0	0	64
9	Sep-07	64	0	0	0	0	0	64
10	Oct-07	65	0	0	0	0	0	65
11	Nov-07	71	0	0	0	0	0	71
12	Dec-07	72	0	0	0	0	0	72
13	Total Water	783	0	0	0	0	0	783

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	NA	NA	NA	NA	NA	NA	0
15	Feb-07	NA	NA	NA	NA	NA	NA	0
16	Mar-07	NA	NA	NA	NA	NA	NA	0
17	Apr-07	NA	NA	NA	NA	NA	NA	0
18	May-07	NA	NA	NA	NA	NA	NA	0
19	Jun-07	NA	NA	NA	NA	NA	NA	0
20	Jul-07	NA	NA	NA	NA	NA	NA	0
21	Aug-07	NA	NA	NA	NA	NA	NA	0
22	Sep-07	NA	NA	NA	NA	NA	NA	0
23	Oct-07	NA	NA	NA	NA	NA	NA	0
24	Nov-07	NA	NA	NA	NA	NA	NA	0
25	Dec-07	NA	NA	NA	NA	NA	NA	0
26	Total Sewer	0	0	0	0	0	0	0

Customer Monthly Billing Schedule

Florida Public Service Commission

Silver Lake Est/Western Shores
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24
 Page: 1 of 1
 Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	1,578	6	0	0	0	0	1,584
2	Feb-07	1,555	6	0	0	0	0	1,561
3	Mar-07	1,580	5	0	0	0	0	1,585
4	Apr-07	1,523	5	0	0	0	0	1,528
5	May-07	1,515	5	0	0	0	0	1,520
6	Jun-07	1,515	5	0	0	0	0	1,520
7	Jul-07	1,525	4	0	0	0	0	1,529
8	Aug-07	1,542	6	0	0	0	0	1,548
9	Sep-07	1,555	5	0	0	0	0	1,560
10	Oct-07	1,555	5	0	0	0	0	1,560
11	Nov-07	1,592	5	0	0	0	0	1,597
12	Dec-07	1,530	3	0	0	0	0	1,533
13	Total Water	18,565	60	0	0	0	0	18,625

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	NA	NA	NA	NA	NA	NA	0
15	Feb-07	NA	NA	NA	NA	NA	NA	0
16	Mar-07	NA	NA	NA	NA	NA	NA	0
17	Apr-07	NA	NA	NA	NA	NA	NA	0
18	May-07	NA	NA	NA	NA	NA	NA	0
19	Jun-07	NA	NA	NA	NA	NA	NA	0
20	Jul-07	NA	NA	NA	NA	NA	NA	0
21	Aug-07	NA	NA	NA	NA	NA	NA	0
22	Sep-07	NA	NA	NA	NA	NA	NA	0
23	Oct-07	NA	NA	NA	NA	NA	NA	0
24	Nov-07	NA	NA	NA	NA	NA	NA	0
25	Dec-07	NA	NA	NA	NA	NA	NA	0
26	Total Sewer	0	0	0	0	0	0	0

Customer Monthly Billing Schedule

Florida Public Service Commission

Silver Lake Oaks
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24
 Page: 1 of 1
 Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	37	0	0	0	0	0	37
2	Feb-07	41	0	0	0	0	0	41
3	Mar-07	36	0	0	0	0	0	36
4	Apr-07	30	0	0	0	0	0	30
5	May-07	22	0	0	0	0	0	22
6	Jun-07	22	0	0	0	0	0	22
7	Jul-07	22	0	0	0	0	0	22
8	Aug-07	21	0	0	0	0	0	21
9	Sep-07	24	0	0	0	0	0	24
10	Oct-07	24	0	0	0	0	0	24
11	Nov-07	30	0	0	0	0	0	30
12	Dec-07	42	0	0	0	0	0	42
13	Total Water	351	0	0	0	0	0	351

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	38	0	0	0	0	0	38
15	Feb-07	41	0	0	0	0	0	41
16	Mar-07	36	0	0	0	0	0	36
17	Apr-07	30	0	0	0	0	0	30
18	May-07	22	0	0	0	0	0	22
19	Jun-07	22	0	0	0	0	0	22
20	Jul-07	22	0	0	0	0	0	22
21	Aug-07	21	0	0	0	0	0	21
22	Sep-07	24	0	0	0	0	0	24
23	Oct-07	24	0	0	0	0	0	24
24	Nov-07	28	0	0	0	0	0	28
25	Dec-07	46	0	0	0	0	0	46
26	Total Sewer	354	0	0	0	0	0	354

Customer Monthly Billing Schedule

Florida Public Service Commission

Skycrest
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24
 Page: 1 of 1
 Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	110	2	0	0	0	0	112
2	Feb-07	115	2	0	0	0	0	117
3	Mar-07	112	2	0	0	0	0	114
4	Apr-07	103	2	0	0	0	0	105
5	May-07	102	2	0	0	0	0	104
6	Jun-07	106	2	0	0	0	0	108
7	Jul-07	106	2	0	0	0	0	108
8	Aug-07	107	2	0	0	0	0	109
9	Sep-07	104	2	0	0	0	0	106
10	Oct-07	109	2	0	0	0	0	111
11	Nov-07	121	2	0	0	0	0	123
12	Dec-07	126	2	0	0	0	0	128
13	Total Water	1,321	24	0	0	0	0	1,345

SEWER

Line No.	(1) Month/Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	NA	NA	NA	NA	NA	NA	0
15	Feb-07	NA	NA	NA	NA	NA	NA	0
16	Mar-07	NA	NA	NA	NA	NA	NA	0
17	Apr-07	NA	NA	NA	NA	NA	NA	0
18	May-07	NA	NA	NA	NA	NA	NA	0
19	Jun-07	NA	NA	NA	NA	NA	NA	0
20	Jul-07	NA	NA	NA	NA	NA	NA	0
21	Aug-07	NA	NA	NA	NA	NA	NA	0
22	Sep-07	NA	NA	NA	NA	NA	NA	0
23	Oct-07	NA	NA	NA	NA	NA	NA	0
24	Nov-07	NA	NA	NA	NA	NA	NA	0
25	Dec-07	NA	NA	NA	NA	NA	NA	0
26	Total Sewer	0	0	0	0	0	0	0

Customer Monthly Billing Schedule

Florida Public Service Commission

South Seas

Schedule: E-3 Def #24

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	NA	NA	NA	NA	NA	NA	0
2	Feb-07	NA	NA	NA	NA	NA	NA	0
3	Mar-07	NA	NA	NA	NA	NA	NA	0
4	Apr-07	NA	NA	NA	NA	NA	NA	0
5	May-07	NA	NA	NA	NA	NA	NA	0
6	Jun-07	NA	NA	NA	NA	NA	NA	0
7	Jul-07	NA	NA	NA	NA	NA	NA	0
8	Aug-07	NA	NA	NA	NA	NA	NA	0
9	Sep-07	NA	NA	NA	NA	NA	NA	0
10	Oct-07	NA	NA	NA	NA	NA	NA	0
11	Nov-07	NA	NA	NA	NA	NA	NA	0
12	Dec-07	NA	NA	NA	NA	NA	NA	0
13	Total Water	0	0	0	0	0	0	0

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	36	19	0	0	0	0	55
15	Feb-07	33	23	0	0	0	0	56
16	Mar-07	32	37	0	0	0	0	69
17	Apr-07	29	30	0	0	0	0	59
18	May-07	28	27	0	0	0	0	55
19	Jun-07	27	26	0	0	0	0	53
20	Jul-07	25	27	0	0	0	0	52
21	Aug-07	24	16	0	0	0	0	40
22	Sep-07	22	16	0	0	0	0	38
23	Oct-07	22	24	0	0	0	0	46
24	Nov-07	26	24	0	0	0	0	50
25	Dec-07	29	22	0	0	0	0	51
26	Total Sewer	333	291	0	0	0	0	624

Customer Monthly Billing Schedule

Florida Public Service Commission

St. John's Highlands
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24
 Page: 1 of 1
 Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	91	0	0	0	0	0	91
2	Feb-07	96	0	0	0	0	0	96
3	Mar-07	94	0	0	0	0	0	94
4	Apr-07	87	0	0	0	0	0	87
5	May-07	89	0	0	0	0	0	89
6	Jun-07	90	0	0	0	0	0	90
7	Jul-07	91	0	0	0	0	0	91
8	Aug-07	92	0	0	0	0	0	92
9	Sep-07	92	0	0	0	0	0	92
10	Oct-07	94	0	0	0	0	0	94
11	Nov-07	104	0	0	0	0	0	104
12	Dec-07	94	0	0	0	0	0	94
13	Total Water	1,114	0	0	0	0	0	1,114

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	NA	NA	NA	NA	NA	NA	0
15	Feb-07	NA	NA	NA	NA	NA	NA	0
16	Mar-07	NA	NA	NA	NA	NA	NA	0
17	Apr-07	NA	NA	NA	NA	NA	NA	0
18	May-07	NA	NA	NA	NA	NA	NA	0
19	Jun-07	NA	NA	NA	NA	NA	NA	0
20	Jul-07	NA	NA	NA	NA	NA	NA	0
21	Aug-07	NA	NA	NA	NA	NA	NA	0
22	Sep-07	NA	NA	NA	NA	NA	NA	0
23	Oct-07	NA	NA	NA	NA	NA	NA	0
24	Nov-07	NA	NA	NA	NA	NA	NA	0
25	Dec-07	NA	NA	NA	NA	NA	NA	0
26	Total Sewer	0	0	0	0	0	0	0

Customer Monthly Billing Schedule

Florida Public Service Commission

Summit Chase
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24
 Page: 1 of 1
 Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	215	2	0	0	0	0	217
2	Feb-07	214	2	0	0	0	0	216
3	Mar-07	214	2	0	0	0	0	216
4	Apr-07	195	2	0	0	0	0	197
5	May-07	193	3	0	0	0	0	196
6	Jun-07	194	2	0	0	0	0	196
7	Jul-07	186	1	0	0	0	0	187
8	Aug-07	197	2	0	0	0	0	199
9	Sep-07	201	2	0	0	0	0	203
10	Oct-07	201	2	0	0	0	0	203
11	Nov-07	219	2	0	0	0	0	221
12	Dec-07	210	2	0	0	0	0	212
13	Total Water	2,439	24	0	0	0	0	2,463

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	215	1	0	0	0	0	216
15	Feb-07	214	1	0	0	0	0	215
16	Mar-07	213	1	0	0	0	0	214
17	Apr-07	195	1	0	0	0	0	196
18	May-07	186	1	0	0	0	0	187
19	Jun-07	194	1	0	0	0	0	195
20	Jul-07	186	1	0	0	0	0	187
21	Aug-07	197	1	0	0	0	0	198
22	Sep-07	201	1	0	0	0	0	202
23	Oct-07	201	1	0	0	0	0	202
24	Nov-07	209	1	0	0	0	0	210
25	Dec-07	209	1	0	0	0	0	210
26	Total Sewer	2,420	12	0	0	0	0	2,432

Customer Monthly Billing Schedule

Florida Public Service Commission

Sunny Hills

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24

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Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	484	15	0	0	0	0	499
2	Feb-07	506	15	0	0	0	0	521
3	Mar-07	517	13	0	0	0	0	530
4	Apr-07	481	14	0	0	0	0	495
5	May-07	466	14	0	0	0	0	480
6	Jun-07	480	14	0	0	0	0	494
7	Jul-07	486	14	0	0	0	0	500
8	Aug-07	507	14	0	0	0	0	521
9	Sep-07	510	13	0	0	0	0	523
10	Oct-07	516	13	0	0	0	0	529
11	Nov-07	560	15	0	0	0	0	575
12	Dec-07	539	13	0	0	0	0	552
13	Total Water	6,052	167	0	0	0	0	6,219

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	167	1	0	0	0	0	168
15	Feb-07	166	1	0	0	0	0	167
16	Mar-07	166	0	0	0	0	0	166
17	Apr-07	149	1	0	0	0	0	150
18	May-07	153	1	0	0	0	0	154
19	Jun-07	154	1	0	0	0	0	155
20	Jul-07	154	1	0	0	0	0	155
21	Aug-07	155	1	0	0	0	0	156
22	Sep-07	156	0	0	0	0	0	156
23	Oct-07	155	0	0	0	0	0	155
24	Nov-07	161	1	0	0	0	0	162
25	Dec-07	160	0	0	0	0	0	160
26	Total Sewer	1,896	8	0	0	0	0	1,904

Customer Monthly Billing Schedule

Florida Public Service Commission

Tangerine
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24
 Page: 1 of 1
 Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	240	10	0	0	0	0	250
2	Feb-07	139	10	0	0	0	0	149
3	Mar-07	237	10	0	0	0	0	247
4	Apr-07	454	10	0	0	0	0	464
5	May-07	233	10	0	0	0	0	243
6	Jun-07	236	10	0	0	0	0	246
7	Jul-07	231	10	0	0	0	0	241
8	Aug-07	234	10	0	0	0	0	244
9	Sep-07	241	10	0	0	0	0	251
10	Oct-07	192	8	0	0	0	0	200
11	Nov-07	266	10	0	0	0	0	276
12	Dec-07	131	10	0	0	0	0	141
13	Total Water	2,834	118	0	0	0	0	2,952

SEWER

Line No.	(1) Month/Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	NA	NA	NA	NA	NA	NA	0
15	Feb-07	NA	NA	NA	NA	NA	NA	0
16	Mar-07	NA	NA	NA	NA	NA	NA	0
17	Apr-07	NA	NA	NA	NA	NA	NA	0
18	May-07	NA	NA	NA	NA	NA	NA	0
19	Jun-07	NA	NA	NA	NA	NA	NA	0
20	Jul-07	NA	NA	NA	NA	NA	NA	0
21	Aug-07	NA	NA	NA	NA	NA	NA	0
22	Sep-07	NA	NA	NA	NA	NA	NA	0
23	Oct-07	NA	NA	NA	NA	NA	NA	0
24	Nov-07	NA	NA	NA	NA	NA	NA	0
25	Dec-07	NA	NA	NA	NA	NA	NA	0
26	Total Sewer	0	0	0	0	0	0	0

Customer Monthly Billing Schedule

Florida Public Service Commission

The Woods

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24

Page: 1 of 1

Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	64	0	0	0	0	0	64
2	Feb-07	68	0	0	0	0	0	68
3	Mar-07	63	0	0	0	0	0	63
4	Apr-07	45	0	0	0	0	0	45
5	May-07	43	0	0	0	0	0	43
6	Jun-07	45	0	0	0	0	0	45
7	Jul-07	47	0	0	0	0	0	47
8	Aug-07	48	0	0	0	0	0	48
9	Sep-07	48	0	0	0	0	0	48
10	Oct-07	48	0	0	0	0	0	48
11	Nov-07	67	0	0	0	0	0	67
12	Dec-07	64	0	0	0	0	0	64
13	Total Water	650	0	0	0	0	0	650

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	60	0	0	0	0	0	60
15	Feb-07	64	0	0	0	0	0	64
16	Mar-07	59	0	0	0	0	0	59
17	Apr-07	41	0	0	0	0	0	41
18	May-07	39	0	0	0	0	0	39
19	Jun-07	41	0	0	0	0	0	41
20	Jul-07	43	0	0	0	0	0	43
21	Aug-07	44	0	0	0	0	0	44
22	Sep-07	44	0	0	0	0	0	44
23	Oct-07	45	0	0	0	0	0	45
24	Nov-07	61	0	0	0	0	0	61
25	Dec-07	55	0	0	0	0	0	55
26	Total Sewer	596	0	0	0	0	0	596

Customer Monthly Billing Schedule

Florida Public Service Commission

Tomoka/Twin Rivers

Schedule: E-3 Def #24

Docket No. 080121-WS

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Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	260	3	0	0	0	0	263
2	Feb-07	259	3	0	0	0	0	262
3	Mar-07	262	3	0	0	0	0	265
4	Apr-07	254	2	0	0	0	0	256
5	May-07	253	2	0	0	0	0	255
6	Jun-07	258	2	0	0	0	0	260
7	Jul-07	259	2	0	0	0	0	261
8	Aug-07	261	2	0	0	0	0	263
9	Sep-07	259	3	0	0	0	0	262
10	Oct-07	255	3	0	0	0	0	258
11	Nov-07	247	4	0	0	0	0	251
12	Dec-07	264	3	0	0	0	0	267
13	Total Water	3,091	32	0	0	0	0	3,123

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	NA	NA	NA	NA	NA	NA	0
15	Feb-07	NA	NA	NA	NA	NA	NA	0
16	Mar-07	NA	NA	NA	NA	NA	NA	0
17	Apr-07	NA	NA	NA	NA	NA	NA	0
18	May-07	NA	NA	NA	NA	NA	NA	0
19	Jun-07	NA	NA	NA	NA	NA	NA	0
20	Jul-07	NA	NA	NA	NA	NA	NA	0
21	Aug-07	NA	NA	NA	NA	NA	NA	0
22	Sep-07	NA	NA	NA	NA	NA	NA	0
23	Oct-07	NA	NA	NA	NA	NA	NA	0
24	Nov-07	NA	NA	NA	NA	NA	NA	0
25	Dec-07	NA	NA	NA	NA	NA	NA	0
26	Total Sewer	0	0	0	0	0	0	0

Customer Monthly Billing Schedule

Florida Public Service Commission

Valencia Terrace
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24
 Page: 1 of 1
 Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	327	16	0	0	0	0	343
2	Feb-07	325	16	0	0	0	0	341
3	Mar-07	332	16	0	0	0	0	348
4	Apr-07	320	16	0	0	0	0	336
5	May-07	295	16	0	0	0	0	311
6	Jun-07	294	17	0	0	0	0	311
7	Jul-07	292	16	0	0	0	0	308
8	Aug-07	295	17	0	0	0	0	312
9	Sep-07	295	17	0	0	0	0	312
10	Oct-07	298	17	0	0	0	0	315
11	Nov-07	323	17	0	0	0	0	340
12	Dec-07	305	17	0	0	0	0	322
13	Total Water	3,701	198	0	0	0	0	3,899

SEWER

Line No.	(1) Month/Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	325	11	0	0	0	0	336
15	Feb-07	325	11	0	0	0	0	336
16	Mar-07	331	11	0	0	0	0	342
17	Apr-07	318	11	0	0	0	0	329
18	May-07	296	11	0	0	0	0	307
19	Jun-07	291	11	0	0	0	0	302
20	Jul-07	291	10	0	0	0	0	301
21	Aug-07	294	11	0	0	0	0	305
22	Sep-07	293	11	0	0	0	0	304
23	Oct-07	297	11	0	0	0	0	308
24	Nov-07	315	11	0	0	0	0	326
25	Dec-07	301	11	0	0	0	0	312
26	Total Sewer	3,677	131	0	0	0	0	3,808

Customer Monthly Billing Schedule

Florida Public Service Commission

Venetian Village
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24
 Page: 1 of 1
 Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	149	1	0	0	0	0	150
2	Feb-07	149	1	0	0	0	0	150
3	Mar-07	155	1	0	0	0	0	156
4	Apr-07	145	0	0	0	0	0	145
5	May-07	144	0	0	0	0	0	144
6	Jun-07	146	0	0	0	0	0	146
7	Jul-07	148	0	0	0	0	0	148
8	Aug-07	150	0	0	0	0	0	150
9	Sep-07	151	0	0	0	0	0	151
10	Oct-07	149	2	0	0	0	0	151
11	Nov-07	162	2	0	0	0	0	164
12	Dec-07	160	1	0	0	0	0	161
13	Total Water	1,808	8	0	0	0	0	1,816

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	92	0	0	0	0	0	92
15	Feb-07	90	0	0	0	0	0	90
16	Mar-07	94	0	0	0	0	0	94
17	Apr-07	90	0	0	0	0	0	90
18	May-07	91	0	0	0	0	0	91
19	Jun-07	91	0	0	0	0	0	91
20	Jul-07	92	0	0	0	0	0	92
21	Aug-07	92	0	0	0	0	0	92
22	Sep-07	93	0	0	0	0	0	93
23	Oct-07	93	0	0	0	0	0	93
24	Nov-07	95	0	0	0	0	0	95
25	Dec-07	97	0	0	0	0	0	97
26	Total Sewer	1,110	0	0	0	0	0	1,110

Customer Monthly Billing Schedule

Florida Public Service Commission

Village Water
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24
 Page: 1 of 1
 Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	125	32	0	0	0	0	157
2	Feb-07	119	26	0	0	0	0	145
3	Mar-07	121	31	0	0	0	0	152
4	Apr-07	94	32	0	0	0	0	126
5	May-07	82	21	0	0	0	0	103
6	Jun-07	137	40	0	0	0	0	177
7	Jul-07	107	33	0	0	0	0	140
8	Aug-07	105	31	0	0	0	0	136
9	Sep-07	112	30	0	0	0	0	142
10	Oct-07	112	28	0	0	0	0	140
11	Nov-07	125	32	0	0	0	0	157
12	Dec-07	117	35	0	0	0	0	152
13	Total Water	1,356	371	0	0	0	0	1,727

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	0	31	0	0	0	0	31
15	Feb-07	0	25	0	0	0	0	25
16	Mar-07	0	28	0	0	0	0	28
17	Apr-07	0	26	0	0	0	0	26
18	May-07	0	17	0	0	0	0	17
19	Jun-07	0	35	0	0	0	0	35
20	Jul-07	0	29	0	0	0	0	29
21	Aug-07	0	27	0	0	0	0	27
22	Sep-07	0	26	0	0	0	0	26
23	Oct-07	0	25	0	0	0	0	25
24	Nov-07	0	28	0	0	0	0	28
25	Dec-07	0	27	0	0	0	0	27
26	Total Sewer	0	324	0	0	0	0	324

Customer Monthly Billing Schedule

Florida Public Service Commission

Welaka/Saratoga Harbour
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24
 Page: 1 of 1
 Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	144	2	0	0	0	0	146
2	Feb-07	140	2	0	0	0	0	142
3	Mar-07	143	2	0	0	0	0	145
4	Apr-07	128	2	0	0	0	0	130
5	May-07	132	2	0	0	0	0	134
6	Jun-07	130	2	0	0	0	0	132
7	Jul-07	131	2	0	0	0	0	133
8	Aug-07	132	2	0	0	0	0	134
9	Sep-07	135	2	0	0	0	0	137
10	Oct-07	137	2	0	0	0	0	139
11	Nov-07	161	2	0	0	0	0	163
12	Dec-07	150	2	0	0	0	0	152
13	Total Water	1,663	24	0	0	0	0	1,687

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	NA	NA	NA	NA	NA	NA	0
15	Feb-07	NA	NA	NA	NA	NA	NA	0
16	Mar-07	NA	NA	NA	NA	NA	NA	0
17	Apr-07	NA	NA	NA	NA	NA	NA	0
18	May-07	NA	NA	NA	NA	NA	NA	0
19	Jun-07	NA	NA	NA	NA	NA	NA	0
20	Jul-07	NA	NA	NA	NA	NA	NA	0
21	Aug-07	NA	NA	NA	NA	NA	NA	0
22	Sep-07	NA	NA	NA	NA	NA	NA	0
23	Oct-07	NA	NA	NA	NA	NA	NA	0
24	Nov-07	NA	NA	NA	NA	NA	NA	0
25	Dec-07	NA	NA	NA	NA	NA	NA	0
26	Total Sewer	0	0	0	0	0	0	0

Customer Monthly Billing Schedule

Florida Public Service Commission

Wootens
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

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 Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	28	0	0	0	0	0	28
2	Feb-07	28	0	0	0	0	0	28
3	Mar-07	30	0	0	0	0	0	30
4	Apr-07	27	0	0	0	0	0	27
5	May-07	27	0	0	0	0	0	27
6	Jun-07	27	0	0	0	0	0	27
7	Jul-07	27	0	0	0	0	0	27
8	Aug-07	27	0	0	0	0	0	27
9	Sep-07	27	0	0	0	0	0	27
10	Oct-07	27	0	0	0	0	0	27
11	Nov-07	28	0	0	0	0	0	28
12	Dec-07	34	0	0	0	0	0	34
13	Total Water	337	0	0	0	0	0	337

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	NA	NA	NA	NA	NA	NA	0
15	Feb-07	NA	NA	NA	NA	NA	NA	0
16	Mar-07	NA	NA	NA	NA	NA	NA	0
17	Apr-07	NA	NA	NA	NA	NA	NA	0
18	May-07	NA	NA	NA	NA	NA	NA	0
19	Jun-07	NA	NA	NA	NA	NA	NA	0
20	Jul-07	NA	NA	NA	NA	NA	NA	0
21	Aug-07	NA	NA	NA	NA	NA	NA	0
22	Sep-07	NA	NA	NA	NA	NA	NA	0
23	Oct-07	NA	NA	NA	NA	NA	NA	0
24	Nov-07	NA	NA	NA	NA	NA	NA	0
25	Dec-07	NA	NA	NA	NA	NA	NA	0
26	Total Sewer	0	0	0	0	0	0	0

Customer Monthly Billing Schedule

Florida Public Service Commission

Zephyr Shores
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-3 Def #24
 Page: 1 of 1
 Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	502	6	0	0	0	0	508
2	Feb-07	488	7	0	0	0	0	495
3	Mar-07	482	7	0	0	0	0	489
4	Apr-07	360	5	0	0	0	0	365
5	May-07	220	4	0	0	0	0	224
6	Jun-07	431	7	0	0	0	0	438
7	Jul-07	319	5	0	0	0	0	324
8	Aug-07	317	6	0	0	0	0	323
9	Sep-07	335	7	0	0	0	0	342
10	Oct-07	346	6	0	0	0	0	352
11	Nov-07	464	6	0	0	0	0	470
12	Dec-07	406	8	0	0	0	0	414
13	Total Water	4,670	74	0	0	0	0	4,744

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	503	5	0	0	0	0	508
15	Feb-07	488	6	0	0	0	0	494
16	Mar-07	482	6	0	0	0	0	488
17	Apr-07	360	4	0	0	0	0	364
18	May-07	220	3	0	0	0	0	223
19	Jun-07	431	6	0	0	0	0	437
20	Jul-07	318	4	0	0	0	0	322
21	Aug-07	317	5	0	0	0	0	322
22	Sep-07	335	7	0	0	0	0	342
23	Oct-07	346	5	0	0	0	0	351
24	Nov-07	458	5	0	0	0	0	463
25	Dec-07	405	7	0	0	0	0	412
26	Total Sewer	4,663	63	0	0	0	0	4,726

080121-WS

**ATTACHMENT 26 TO AUF'S RESPONSE TO
STAFF DEFICIENCY LETTER**

System	MRF % unaccounted for	Gallons per Minute loss	Comments
Arredondo	27.2	25.8	Small older system, very low volume leak compared to total amount of water. It would be too expensive to locate.
Beecher's Point	31.1	1.33	Small older system, very low volume leak compared to total amount of water. It would be too expensive and extremely difficult, if not impossible to locate.
Chuluota	12.4	28.2	AUF believes the amount of water used during flushing was underestimated by operator.
Haines Creek	12.1	1.4	Small older system, very low volume leak compared to total amount of water. It would be too expensive and extremely difficult, if not impossible to locate.
Harmony Homes	20.7	1.4	Small older system, very low volume leak compared to total amount of water. It would be too expensive and extremely difficult, if not impossible to locate.
Hobby Hill	11.9	1.4	Small older system, very low volume leak compared to total amount of water. It would be too expensive and extremely difficult, if not impossible to locate.
Holiday Haven	33.6	4.9	Small older system, very low volume leak compared to total amount of water. It would be too expensive and extremely difficult, if not impossible to locate.
Imperial Terrace	-81.8	-6.7	We have found and severed an interconnect with the City of Tavares.
Interlachen	47.4	20.8	We discovered and repaired a leak in this system on April 23, 2008. The water loss for May and June 2008 was 8.5%.
Lake Osborne	10.1	3.11	Small older system, very low volume leak compared to total amount of water. It would be too expensive and extremely difficult, if not impossible to locate.
Leisure Lakes	29.6	5.1	We are planning on metering the automatic flushers, we believe that this difference is due to inaccurate flushing estimations
Picciola Island	11.5	2.2	Small older system, very low volume leak compared to total amount of water. It would be too expensive and extremely difficult, if not impossible to locate.
Piney Woods	11.8	2.7	Small older system, very low volume leak compared to total amount of water. It would be too expensive and extremely difficult, if not impossible to locate.
Pomona Park	10.2	2.5	Small older system, very low volume leak compared to total amount of water. It would be too expensive and extremely difficult, if not impossible to locate.
Sebring Lakes	33.1	9	We are planning on metering the automatic flushers, we believe that this difference is due to inaccurate flushing estimations
Silver Lakes/Western Shores	11	63.7	Older distribution system, very low volume leak compared to total amount of water. It would be too expensive and extremely difficult, if not impossible to locate.
Summit Chase	57.7	23.5	We discovered unmetered irrigation, as part of our CUP renewal, we will have to meter this water and meet with the HOA who is using the irrigation
Welaka/Saratoga Harbour	14.3	1.7	Small older system, very low volume leak compared to total amount of water. It would be too expensive and extremely difficult, if not impossible to locate.
Wootens	35.5	0.9	Small older system, very low volume leak compared to total amount of water. It would be too expensive and extremely difficult, if not impossible to locate.

Also for the ones under 12% - we could state that AUF does not believe excessive unaccounted for water exists.

080121-WS

**ATTACHMENT 31 TO AUF'S RESPONSE TO
STAFF DEFICIENCY LETTER**

Source	F-8	F-8	F-8	F-8	F-8	F-8	F-8	F-8	F-8	F-8	Maps	F-9	Maps						
County	System Name	Type	2007 Average Connections	2007 Average ERC's	2007 Trend	2008 Trend	2009 Trend	2010 Trend	2011 Trend	2012 Trend	Map Customer Counts	Margin Reserve Ratio (Dup)	2012 Map Customer Counts	2012 ERCs based on Consumption					
Lake	48 Estates	Water	6597	86.1	84.9	86.8	88.6	90.4	92.2	94	104	1.09	114	93	114	134	84.76%	84.76%	
Alachua	Arredondo Estates/Farms	Water	6569	623.3	635.4	641.2	647.1	652.9	658.8	665	699	1.04	729	524	729	711	102.52%	100.00%	
Putnam	Beecher's Point	Water	6438	53.0	83.2	82.9	81.4	79.8	78.2	76.8	75	52	52	(26)	52	64	81.25%	81.25%	
Lake	Carlton Village	Water	6405	252.8	246.3	260.2	274.0	287.9	301.8	316	290	1.25	312	295	312	663	47.08%	47.08%	
Seminole	Chulucota	Water	6456	1,427.9	1,496.9	1,528.7	1,646.4	1,764.0	1,881.6	1,999.3	2,117	1,398	1.41	1,977	1,902	1,977	1,630	121.29%	100.00%
Lake	East Lake Harris Estates	Water	6406	177.0	177.7	177.4	177.1	176.8	176.5	176	203	1.00	203	174	203	206	98.54%	100.00%	
Lake	Fern Terrace	Water	6407	125.0	133.5	134.0	134.7	135.3	135.9	136.5	137	126	1.03	129	128	129	130	na	100.00%
Lake	Friendly Center	Water	6408	31.0	31.0	31.2	31.5	31.8	32.1	32.4	33	28	1.05	30	27	30	47	62.81%	62.81%
Polk	Gibsonia Estates	Water	6433	197.0	214.5	210.5	209.5	208.6	207.6	206.6	206	186	1.00	186	214	214	254	na	100.00%
Lake	Grand Terrace	Water	6409	111.0	111.0	109.9	108.4	107.0	105.5	104.0	103	111	1.00	111	109	111	111	na	100.00%
Lake	Haines Creek	Water	6556	110.9	112.4	113.1	113.8	114.6	115.3	116	135	1.03	139	112	139	161	na	100.00%	
Seminole	Harmony Homes	Water	6462	65.0	64.8	65.1	65.3	65.6	65.8	66	59	1.02	60	62	62	63	na	100.00%	
Putnam	Hermits Cove	Water	6440	185.0	185.0	185.2	185.3	185.5	185.8	186	270	1.00	271	177	271	337	80.52%	80.52%	
Lake	Hobby Hills	Water	6410	106.0	113.0	112.9	113.5	114.0	114.6	115.2	116	104	1.02	107	100	107	117	91.06%	91.06%
Lake	Holiday Haven	Water	6411	119.0	120.5	121.0	121.1	121.2	121.3	122	117	1.01	118	120	120	156	76.82%	76.82%	
Lake	Imperial Mobile Terrace	Water	6413	247.8	249.3	249.7	250.9	252.2	253.5	254.7	256	255	1.03	262	245	262	255	na	100.00%
Putnam	Interlachen Lake/Park Manor	Water	6441	293.0	294.5	292.1	295.8	299.5	303.2	306.8	311	303	1.05	320	250	320	375	85.20%	85.20%
Pasco	Jasmine Lakes	Water	6574	1,570.8	1,617.8	1,617.3	1,614.4	1,611.4	1,608.5	1,603	1,527	1.00	1,527	1,566	1,566	1,527	na	100.00%	
Volusia	Jungle Den	Water	6467	115.0	114.8	114.8	114.9	114.9	115	114	114	1.00	114	120	120	121	na	100.00%	
Lake	Kings Cove	Water	6595	209.0	208.7	209.9	211.1	212.2	213.4	215	fix ar if us	1.03	210	210	210	206	na	100.00%	
Brevard	Kingswood	Water	6401	64.0	64.5	64.7	64.9	65.1	65.3	65	65	1.02	66	58	66	67	99.23%	100.00%	
Polk	Lake Gibson Estates	Water	6434	848.0	869.5	867.6	869.7	871.8	874.0	876.2	878	756	1.01	764	861	822	na	100.00%	
Highlands	Lake Josephine	Water	6589	545.2	547.0	548.7	558.8	568.9	578.9	589	580	1.10	635	653	653	825	na	100.00%	
Palm Beach	Lake Osborne Estates	Water	6558	470.2	489.2	488.8	489.8	490.8	491.8	492.9	494	499	1.01	504	455	504	499	na	100.00%
DeSoto	Lake Suzy	Water	6582	568.8	807.3	816.6	839.7	862.8	886.0	909.1	932	568	1.15	656	859	859	716	na	100.00%
Highlands	Leisure Lakes	Water	6403	291.7	291.7	293.1	295.2	297.3	299.5	301.6	304	294	1.04	306	283	306	401	76.35%	76.35%
Lake	Morningview	Water	6414	38.9	46.4	47.1	49.8	52.6	55.3	58.0	61	40	1.31	52	32	52	42	124.63%	100.00%
Brevard	Oakwood	Water	6402	236.6	238.1	232.8	235.8	238.9	242.0	245.0	248	238	1.04	248	213	248	264	na	100.00%
Manion	Ocala Oaks	Water	6577	1,832.3	1,839.3	1,835.2	1,866.0	1,896.9	1,927.7	1,958.5	1,989	648	1.08	701	1,892	1,892	657	na	100.00%
Polk	Orange Hill/Sugar Creek	Water	6436	246.0	246.0	246.0	246.5	247.3	248.0	248.8	250	250	1.01	254	233	254	271	na	100.00%
Putnam	Palm Port	Water	6444	110.6	110.6	109.2	110.0	110.8	111.7	112.5	113	126	1.03	129	102	129	137	94.28%	94.28%
Pasco	Palm Terrace	Water	6429	1,196.9	1,203.9	1,203.8	1,207.1	1,210.4	1,213.6	1,216.9	1,220	1,188	1.01	1,204	1,034	1,204	1,202	na	100.00%
Lake	Palms MHP	Water	6416	63.0	63.0	62.6	63.6	64.6	65.7	66.7	68	71	1.07	76	56	76	87	87.73%	87.73%
Lake	Picciola Island	Water	6417	152.6	154.1	153.0	155.0	156.9	158.9	160.8	163	154	1.06	163	146	163	200	81.33%	81.33%
Lake	Piney Woods/ Spring Lake	Water	6418	180.0	180.0	179.0	180.7	182.4	184.2	185.9	188	183	1.04	191	177	191	209	91.27%	91.27%
Putnam	Pomona Park	Water	6446	181.0	191.0	189.6	185.9	182.3	178.6	174.9	171	160	1.00	160	178	178	347	51.41%	51.41%
Lake	Quail Ridge	Water	6419	96.0	96.0	99.6	107.6	115.7	123.8	131.9	140	98	1.46	143	139	143	104	137.43%	100.00%
Lake	Ravenswood	Water	6561	45.8	45.8	45.6	46.8	47.9	49.0	50.2	51	47	1.12	53	49	53	55	na	100.00%
Putnam	River Grove	Water	6447	106.0	106.0	106.3	106.6	106.8	107.1	107.3	108	113	1.01	115	108	115	118	97.16%	100.00%
Polk	Rosalie Oaks	Water	6562	97.0	97.0	97.3	98.5	99.7	100.9	102.1	103	97	1.07	103	93	103	123	na	100.00%
Highlands	Sebring Lakes	Water	6933	81.1	81.1	80.1	86.2	92.9	99.5	106.2	113	82	1.39	114	96	114	1,611	7.09%	7.09%
Lake	Silver Lake Est/Western Shores	Water	6420	1,619.7	1,914.6	1,921.6	1,947.4	1,973.3	1,999.1	2,025.0	2,051	1,421	1.07	1,522	1,662	1,662	1,759	94.50%	94.50%
Putnam	Silver Lake Oaks	Water	6448	46.0	46.0	40.4	33.9	27.3	20.8	14.3	8	36	1.00	36	27	36	52	69.23%	69.23%
Lake	Skycrest	Water	6421	123.0	127.0	127.8	128.4	128.9	129.5	130.1	131	121	1.03	124	148	148	127	na	100.00%
Putnam	St. John's Highlands	Water	6450	100.0	100.0	99.8	100.4	101.0	101.5	102.1	103	97	1.03	100	91	100	144	69.16%	69.16%
Lake	Stone Mountain	Water	6422	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10	10	1.00	10	12	12	21	55.24%	86.24%
Lake	Summit Chase	Water	6596	221.0	221.0	223.4	222.6	221.8	221.1	220.3	220	215	1.00	215	107	215	215	na	100.00%
Washington	Sunny Hills	Water	6471	596.5	648.0	636.3	669.0	701.7	734.3	767.0	800	609	1.23	751	712	751	5,592	13.44%	13.44%
Orange	Tangerine	Water	6428	287.8	308.3	306.7	316.3	325.9	335.4	345.0	355	299	1.15	344	225	344	561	61.31%	61.31%
Sumter	The Woods	Water	6564	78.0	78.0	78.0	79.9	81.9	83.8	85.8	88	54	1.12	61	63	139	45.50%	45.50%	
Volusia	Tomoka/Twin Rivers	Water	6469	272.0	279.0	279.0	279.8	280.7	281.5	282.3	283	268	1.01	272	275	275	275	na	100.00%
Lake	Valencia Terrace	Water	6423	356.8	386.3	385.7	386.5	387.4	388.2	389.0	390	356	1.01	359	463	463	361	na	100.00%
Lake	Venetian Village	Water	6425	168.8	168.8	165.9	171.1	176.3	181.4	186.6	192	184	1.14	220	182	220	220	100.22%	100.00%
Polk	Village Water	Water	6571	187.3	333.3	333.1	335.8	338.5	341.2	343.9	347	184	1.04	191	203	203	292	69.57%	69.57%
Putnam	Welaka/Saratoga Harbour	Water	6451	158.1	159.6	160.7	161.5	162.3	163.2	164.0	165	236	1.03	244	144	244	470	51.84%	51.84%
Putnam	Wootens	Water	6453	29.0	29.0	29.4	29.9	30.3	30.8	31.3	32	36	1.09	39	39	60	65.66%	65.66%	
Pasco	Zephyr Shores	Water	6431	526.1	545.6	548.0	546.9	547.7	548.6	549.4	550	523	1.01	527	494	527	523	100.85%	100.00%

.95 limit

System Name	Type	2007 Average Connections	2007 Average ERC's	2007 Trend	2008 Trend	2009 Trend	2010 Trend	2011 Trend	2012 Trend	2012 ERCs based on Consumption	Customers From Map	Margin Reserve Ratio (Dup)	Customers From Map Trended 2012	Revised 2012 Trended ERC's based on Consumption & Map Counts	Adjustment	Percent Change
Arredondo Farms	Sewer	369	383	381	385	390	394	399	404	311.74	438	1.05	462	462	24	
Beecher's Point	Sewer	18	42	42	42	43	43	43	43	57.13	20	1.02	20	57	0	
Chuluota	Sewer	605	607	659	744	830	915	1,000	1,086	1,083.15	592	1.79	1059	1083	0	
FI Central Commerce Park	Sewer	67	188	188	189	190	190	191	192	53.25	73	1.02	75	75	22	
Holiday Haven	Sewer	112	114	114	115	116	117	117	118	113.99	127	1.04	132	132	5	3%
Jasmine Lakes	Sewer	1,564	1,604	1,603	1,606	1,610	1,613	1,617	1,620	1,531.37	1525	1.01	1541	1541	10	
Jungle Den	Sewer	137	137	137	138	139	139	140	141	143.25	137	1.03	141	143	0	
Kings Cove	Sewer	201	201	201	201	201	202	202	203	199.15	198	1.01	200	200	1	
Lake Gibson Estates	Sewer	319	330	331	332	333	333	334	335	370.56	321	1.02	326	371	0	
Lake Suzy	Sewer	270	499	508	527	545	564	582	601	627.69	266	1.21	321	628	0	
Leisure Lakes	Sewer	284	284	285	287	290	292	295	297	273.51	249	1.05	261	274	25	6%
Morningview	Sewer	37	45	45	48	50	53	56	58	32.50	38	1.31	50	50	12	
Palm Port	Sewer	108	108	107	108	108	108	108	109	102.45	122	1.01	123	123	1	1%
Palm Terrace	Sewer	1,033	1,033	1,033	1,032	1,032	1,031	1,030	1,030	910.46	1030	1.00	1027	1027	116	
Park Manor/Interlachen Lake	Sewer	31	31	30	29	28	27	26	25	21.78	29	0.81	24	24	-5	
Rosalie Oaks	Sewer	98	98	98	99	101	102	104	105	92.60	99	1.07	106	106	7	
Silver Lake Oaks	Sewer	45	45	40	33	26	19	13	45	26.50	35	1.00	35	35	0	
South Seas	Sewer	68	324	323	324	325	326	327	328	228.02	119	1.01	120	226	0	
Summit Chase	Sewer	218	218	218	219	219	219	219	220	218.17	215	1.01	217	218	0	
Sunny Hills	Sewer	182	182	182	183	184	186	187	188	152.83	188	1.03	195	195	42	8%
The Woods	Sewer	74	74	74	76	78	80	82	84	59.25	88	1.13	100	100	12	8%
Valencia Terrace	Sewer	350	372	369	368	368	368	367	367	572.49	356	0.99	351	572	0	
Venetian Village	Sewer	96	96	96	96	97	98	99	99	100.50	101	1.04	105	105	5	
Village Water	Sewer	36	175	174	174	174	174	174	173	31.20	37	0.99	37	37	0	
Zephyr Shores	Sewer	523	541	542	542	543	544	544	545	478.30	524	1.01	528	528	49	

080121-WS

**ATTACHMENT 38 TO AUF'S RESPONSE TO
STAFF DEFICIENCY LETTER**

Rate Schedule - Water

Florida Public Service Commission

48 Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

Schedule: E-1w

Def #38

Page: 1 of 1

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	14.82	17.48	14.82	15.12	23.60	23.60	21.92
3	3/4"	22.20	26.20	22.20	22.65	35.35	35.35	32.89
4	1"	37.04	43.70	37.04	37.79	58.98	58.98	54.81
5	1-1/2"	74.08	87.41	74.08	75.58	117.97	117.97	109.62
6	2"	118.54	139.86	118.54	120.94	188.77	188.77	175.39
7	3"	237.07	279.72	237.07	241.86	377.52	377.52	350.79
8	4"	370.42	437.07	370.42	377.91	589.88	589.88	548.10
9	6"	740.85	874.13	740.85	755.83	1,179.77	1,179.77	1,096.21
10	8"	-	-	-	-	-	-	1,753.93
11	10"	-	-	-	-	-	-	2,521.28
12	Gallonge							
13	Block 1, 0-5,000	2.02	2.39	2.02	2.06	3.22	3.22	3.80
14	Block 2, 5,000-10,000	2.02	2.39	2.02	2.06	3.22	3.22	4.76
15	Block 3, >10,000	2.02	2.39	2.02	2.06	3.22	3.22	4.76
16								
17	Commercial							
18	5/8" X 3/4"	14.82	17.48	14.82	15.12	23.60	23.60	21.92
19	3/4"	22.20	26.20	22.20	22.65	35.35	35.35	32.89
20	1"	37.04	43.70	37.04	37.79	58.98	58.98	54.81
21	1-1/2"	74.08	87.41	74.08	75.58	117.97	117.97	109.62
22	2"	118.54	139.86	118.54	120.94	188.77	188.77	175.39
23	3"	237.07	279.72	237.07	241.86	377.52	377.52	350.79
24	4"	370.42	437.07	370.42	377.91	589.88	589.88	548.10
25	6"	740.85	874.13	740.85	755.83	1,179.77	1,179.77	1,096.21
26	8"	-	-	-	-	-	-	1,753.93
27	10"	-	-	-	-	-	-	2,521.28
28	Gallonge charge	2.02	2.39	2.02	2.06	3.22	3.22	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	14.82	17.48	14.82	15.12	23.60	23.60	21.92
34	3/4"	22.20	26.20	22.20	22.65	35.35	35.35	32.89
35	1"	37.04	43.70	37.04	37.79	58.98	58.98	54.81
36	1-1/2"	74.08	87.41	74.08	75.58	117.97	117.97	109.62
37	2"	118.54	139.86	118.54	120.94	188.77	188.77	175.39
38	3"	237.07	279.72	237.07	241.86	377.52	377.52	350.79
39	4"	370.42	437.07	370.42	377.91	589.88	589.88	548.10
40	6"	740.85	874.13	740.85	755.83	1,179.77	1,179.77	1,096.21
41	8"	-	-	-	-	-	-	1,753.93
42	10"	-	-	-	-	-	-	2,521.28
43	Gallonge charge	2.02	2.39	2.02	2.06	3.22	3.22	3.80
44								
45	Fire Protection							
46	2"	-	-	-	-	-	-	14.62
47	3"	-	-	-	-	-	-	29.23
48	4"	-	-	-	-	-	-	45.68
49	6"	-	-	-	-	-	-	91.35
50	8"	-	-	-	-	-	-	146.16
51	10"	-	-	-	-	-	-	210.11

Rate Schedule - Sewer

Florida Public Service Commission

48 Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [] or Sewer [X]

Schedule: E-1s Def #38

Page: 1 of 1

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	NA	NA	NA	NA	NA	NA	NA
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallonge cap (gallons)	NA	NA	NA	NA	NA	NA	NA
13	Gallonge Charge, Capped Usage	NA	NA	NA	NA	NA	NA	NA
14								
15								
16	Commercial							
17	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
18	3/4"	NA	NA	NA	NA	NA	NA	NA
19	1"	NA	NA	NA	NA	NA	NA	NA
20	1-1/2"	NA	NA	NA	NA	NA	NA	NA
21	2"	NA	NA	NA	NA	NA	NA	NA
22	3"	NA	NA	NA	NA	NA	NA	NA
23	4"	NA	NA	NA	NA	NA	NA	NA
24	6"	NA	NA	NA	NA	NA	NA	NA
25	8"	NA	NA	NA	NA	NA	NA	NA
26	10"	NA	NA	NA	NA	NA	NA	NA
27	Gallonge charge	NA	NA	NA	NA	NA	NA	NA
28								
29	Multi-Family							
30	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA	NA	NA	NA
32	1"	NA	NA	NA	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA	NA	NA	NA
34	2"	NA	NA	NA	NA	NA	NA	NA
35	3"	NA	NA	NA	NA	NA	NA	NA
36	4"	NA	NA	NA	NA	NA	NA	NA
37	6"	NA	NA	NA	NA	NA	NA	NA
38	8"	NA	NA	NA	NA	NA	NA	NA
39	10"	NA	NA	NA	NA	NA	NA	NA
40	Gallonge charge	NA	NA	NA	NA	NA	NA	NA
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	NA	NA	NA	NA	NA	NA	NA
44	Coml. Wastewater Only	NA	NA	NA	NA	NA	NA	NA
45	Reuse per Sprinkler Head	NA	NA	NA	NA	NA	NA	NA
46	Reuse Flat Rate	NA	NA	NA	NA	NA	NA	NA

Rate Schedule - Water

Florida Public Service Commission

Arredondo Estates/Farms
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer []

Schedule: E-1w Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	13.85	17.71	13.85	14.29	21.86	21.86	21.92
3	3/4"	20.77	26.56	20.77	21.43	32.79	32.79	32.89
4	1"	34.64	44.30	34.64	35.74	54.68	54.68	54.81
5	1-1/2"	69.26	88.58	69.26	71.46	109.33	109.33	109.62
6	2"	110.82	141.71	110.82	114.33	174.94	174.94	175.39
7	3"	222.00	283.90	222.00	229.04	350.44	350.44	350.79
8	4"	346.31	442.86	346.31	357.29	546.67	546.67	548.10
9	6"	692.64	885.75	692.64	714.60	1,093.38	1,093.38	1,096.21
10	8"	-	-	-	-	-	-	1,753.93
11	10"	-	-	-	-	-	-	2,521.28
12	Gallorage							
13	Block 1, 0-5,000	2.35	3.01	2.35	2.42	3.71	3.71	3.80
14	Block 2, 5,000-10,000	2.35	3.01	2.35	2.42	3.71	3.71	4.76
15	Block 3, >10,000	2.35	3.01	2.35	2.42	3.71	3.71	4.76
16								
17	Commercial							
18	5/8" X 3/4"	13.85	-	13.85	14.29	21.86	21.86	21.92
19	3/4"	20.77	-	20.77	21.43	32.79	32.79	32.89
20	1"	34.64	-	34.64	35.74	54.68	54.68	54.81
21	1-1/2"	69.26	-	69.26	71.46	109.33	109.33	109.62
22	2"	110.82	-	110.82	114.33	174.94	174.94	175.39
23	3"	222.00	-	222.00	229.04	350.44	350.44	350.79
24	4"	346.31	-	346.31	357.29	546.67	546.67	548.10
25	6"	692.64	-	692.64	714.60	1,093.38	1,093.38	1,096.21
26	8"	-	-	-	-	-	-	1,753.93
27	10"	-	-	-	-	-	-	2,521.28
28	Gallorage charge	2.35	-	2.35	2.42	3.71	3.71	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	-	-	-	14.29	21.86	21.86	21.92
34	3/4"	-	-	-	21.43	32.79	32.79	32.89
35	1"	-	-	-	35.74	54.68	54.68	54.81
36	1-1/2"	-	-	-	71.46	109.33	109.33	109.62
37	2"	-	-	-	114.33	174.94	174.94	175.39
38	3"	-	-	-	229.04	350.44	350.44	350.79
39	4"	-	-	-	357.29	546.67	546.67	548.10
40	6"	-	-	-	714.60	1,093.38	1,093.38	1,096.21
41	8"	-	-	-	-	-	-	1,753.93
42	10"	-	-	-	-	-	-	2,521.28
43	Gallorage charge	-	-	-	2.42	3.71	3.71	3.80
44								
45	Fire Protection							
46	2"	-	-	-	-	-	-	14.62
47	3"	-	-	-	-	-	-	29.23
48	4"	-	-	-	-	-	-	45.68
49	6"	-	-	-	-	-	-	91.35
50	8"	-	-	-	-	-	-	146.16
51	10"	-	-	-	-	-	-	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	15.30	21.69	15.30	15.86	28.68	28.68	45.26
3	3/4"	22.94	32.53	22.94	23.78	43.01	43.01	45.26
4	1"	38.22	54.19	38.22	39.62	71.65	71.65	45.26
5	1-1/2"	76.44	108.39	76.44	79.24	143.30	143.30	45.26
6	2"	122.31	173.42	122.31	126.79	229.30	229.30	45.26
7	3"	244.63	346.86	244.63	253.58	458.61	458.61	45.26
8	4"	382.23	541.96	382.23	396.22	716.57	716.57	45.26
9	6"	753.13	1,067.84	753.13	780.69	1,411.90	1,411.90	45.26
10	8"	-	-	-	-	-	-	45.26
11	10"	-	-	-	-	-	-	45.26
12	Gallorage cap (gallons)	7,000	7,000	7,000	7,000	7,000	7,000	6,000
13	Gallorage Charge, Capped Usage	3.56	5.05	3.56	3.69	6.67	6.67	8.73
14								
15								
16	Commercial							
17	5/8" X 3/4"	15.30	21.69	15.30	15.86	28.68	28.68	45.26
18	3/4"	22.94	32.53	22.94	23.78	43.01	43.01	67.89
19	1"	38.22	54.19	38.22	39.62	71.65	71.65	113.14
20	1-1/2"	76.44	108.39	76.44	79.24	143.30	143.30	226.29
21	2"	122.31	173.42	122.31	126.79	229.30	229.30	362.06
22	3"	244.63	346.86	244.63	253.58	458.61	458.61	724.12
23	4"	382.23	541.96	382.23	396.22	716.57	716.57	1,131.44
24	6"	753.13	1,067.84	753.13	780.69	1,411.90	1,411.90	2,262.89
25	8"	-	-	-	-	-	-	3,620.62
26	10"	-	-	-	-	-	-	5,204.65
27	Gallorage charge	4.25	6.02	4.25	4.41	7.97	7.97	10.48
28								
29	Multi-Family							
30	5/8" X 3/4"	15.30	21.69	15.30	15.86	28.68	28.68	45.26
31	3/4"	22.94	32.53	22.94	23.78	43.01	43.01	67.89
32	1"	38.22	54.19	38.22	39.62	71.65	71.65	113.14
33	1-1/2"	76.44	108.39	76.44	79.24	143.30	143.30	226.29
34	2"	122.31	173.42	122.31	126.79	229.30	229.30	362.06
35	3"	244.63	346.86	244.63	253.58	458.61	458.61	724.12
36	4"	382.23	541.96	382.23	396.22	716.57	716.57	1,131.44
37	6"	753.13	1,067.84	753.13	780.69	1,411.90	1,411.90	2,262.89
38	8"	-	-	-	-	-	-	3,620.62
39	10"	-	-	-	-	-	-	5,204.65
40	Gallorage charge	4.25	6.02	4.25	4.41	7.97	7.97	10.48
41								
42	Fiat Rate							
43	Resid'l Wastewater Only (RWO)	-	-	-	-	-	-	112.65
44	Com'l. Wastewater Only	-	-	-	-	-	-	701.21
45	Reuse per Sprinkler Head	-	-	-	-	-	-	-
46	Reuse Fiat Rate	-	-	-	-	-	-	-

Rate Schedule - Water

Florida Public Service Commission

Beecher's Point

Schedule: E-1w Def #38

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: T Rendell

Water [X] or Sewer []

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	16.38	21.63	16.38	16.70	24.55	18.25	21.92
3	3/4"	24.58	32.45	24.58	25.06	36.84	27.38	32.89
4	1"	40.95	54.07	40.95	41.75	61.38	45.62	54.81
5	1-1/2"	81.90	108.14	81.90	83.50	122.76	91.24	109.62
6	2"	131.03	173.01	131.03	133.59	196.40	145.98	175.39
7	3"	262.06	346.03	262.06	267.19	392.80	291.95	350.79
8	4"	409.48	540.67	409.48	417.49	613.76	456.19	548.10
9	6"	818.93	1,081.32	818.93	834.96	1,227.48	912.35	1,096.21
10	8"	1,310.31	1,730.13	1,310.31	1,335.95	1,964.00	1,459.78	1,753.93
11	10"	1,883.58	2,487.07	1,883.58	1,920.44	2,823.27	2,098.45	2,521.28
12	Gallorage							
13	Block 1, 0-5,000	4.07	5.37	4.07	5.85	6.10	4.53	3.80
14	Block 2, 5,000-10,000	4.07	5.37	4.07	5.85	6.10	4.53	4.76
15	Block 3, >10,000	4.07	5.37	4.07	5.85	6.10	4.53	4.76
16								
17	Commercial							
18	5/8" X 3/4"	16.38	21.63	16.38	16.70	24.55	18.25	21.92
19	3/4"	24.58	32.45	24.58	25.06	36.84	27.38	32.89
20	1"	40.95	54.07	40.95	41.75	61.38	45.62	54.81
21	1-1/2"	81.90	108.14	81.90	83.50	122.76	91.24	109.62
22	2"	131.03	173.01	131.03	133.59	196.40	145.98	175.39
23	3"	262.06	346.03	262.06	267.19	392.80	291.95	350.79
24	4"	409.48	540.67	409.48	417.49	613.76	456.19	548.10
25	6"	818.93	1,081.32	818.93	834.96	1,227.48	912.35	1,096.21
26	8"	1,310.31	1,730.13	1,310.31	1,335.95	1,964.00	1,459.78	1,753.93
27	10"	1,883.58	2,487.07	1,883.58	1,920.44	2,823.27	2,098.45	2,521.28
28	Gallorage charge	4.07	5.37	4.07	5.85	6.10	4.53	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	16.38	21.63	16.38	16.70	24.55	18.25	21.92
34	3/4"	24.58	32.45	24.58	25.06	36.84	27.38	32.89
35	1"	40.95	54.07	40.95	41.75	61.38	45.62	54.81
36	1-1/2"	81.90	108.14	81.90	83.50	122.76	91.24	109.62
37	2"	131.03	173.01	131.03	133.59	196.40	145.98	175.39
38	3"	262.06	346.03	262.06	267.19	392.80	291.95	350.79
39	4"	409.48	540.67	409.48	417.49	613.76	456.19	548.10
40	6"	818.93	1,081.32	818.93	834.96	1,227.48	912.35	1,096.21
41	8"	1,310.31	1,730.13	1,310.31	1,335.95	1,964.00	1,459.78	1,753.93
42	10"	1,883.58	2,487.07	1,883.58	1,920.44	2,823.27	2,098.45	2,521.28
43	Gallorage charge	4.07	5.37	4.07	5.85	6.10	4.53	3.80
44								
45	Fire Protection							
46	2"	10.92	14.41	10.92	11.13	16.37	12.17	14.62
47	3"	21.83	28.83	21.83	22.26	32.72	24.32	29.23
48	4"	34.14	45.07	34.14	34.81	51.17	38.03	45.68
49	6"	68.24	90.10	68.24	69.58	102.28	76.02	91.35
50	8"	109.20	144.19	109.20	111.34	163.68	121.66	146.16
51	10"	156.96	207.25	156.96	160.03	235.26	174.87	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Beecher's Point

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [] or Sewer [X]

Schedule: E-1s Def #38

Page: 1 of 1

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	21.43	30.27	21.43	21.88	43.73	33.65	45.26
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallage cap (gallons)	6,000	6,000	6,000	6,000	6,000	6,000	6,000
13	Gallage Charge, Capped Usage	7.04	9.95	7.04	9.33	14.37	11.05	8.73
14								
15								
16	Commercial							
17	5/8" X 3/4"	21.43	30.27	21.43	21.88	43.73	33.65	45.26
18	3/4"	32.16	45.42	32.16	32.83	65.63	50.49	67.89
19	1"	53.60	75.71	53.60	54.72	109.38	84.15	113.14
20	1-1/2"	107.17	151.37	107.17	109.41	218.70	168.26	226.29
21	2"	171.50	242.23	171.50	174.83	349.98	269.26	362.06
22	3"	342.98	484.42	342.98	350.14	699.91	538.48	724.12
23	4"	535.93	756.95	535.93	547.12	1,093.66	841.42	1,131.44
24	6"	1,071.86	1,513.88	1,071.86	1,094.25	2,187.33	1,682.84	2,262.89
25	8"	1,714.95	2,422.18	1,714.95	1,750.77	3,499.67	2,692.50	3,620.62
26	10"	2,465.24	3,481.88	2,465.24	2,516.73	5,030.78	3,870.47	5,204.65
27	Gallage charge	7.04	11.96	7.04	9.33	14.37	11.05	10.48
28								
29	Multi-Family							
30	5/8" X 3/4"	21.43	30.27	21.43	21.88	43.73	33.65	45.26
31	3/4"	32.16	45.42	32.16	32.83	65.63	50.49	67.89
32	1"	53.60	75.71	53.60	54.72	109.38	84.15	113.14
33	1-1/2"	107.17	151.37	107.17	109.41	218.70	168.26	226.29
34	2"	171.50	242.23	171.50	174.83	349.98	269.26	362.06
35	3"	342.98	484.42	342.98	350.14	699.91	538.48	724.12
36	4"	535.93	756.95	535.93	547.12	1,093.66	841.42	1,131.44
37	6"	1,071.86	1,513.88	1,071.86	1,094.25	2,187.33	1,682.84	2,262.89
38	8"	1,714.95	2,422.18	1,714.95	1,750.77	3,499.67	2,692.50	3,620.62
39	10"	2,465.24	3,481.88	2,465.24	2,516.73	5,030.78	3,870.47	5,204.65
40	Gallage charge	7.04	11.96	7.04	9.33	14.37	11.05	10.48
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	39.98	56.47	39.98	40.81	81.59	62.77	112.65
44	Com'l. Wastewater Only	39.98	56.47	39.98	40.81	81.59	62.77	701.21
45	Reuse per Sprinkler Head	-	-	-	-	-	-	-
46	Reuse Flat Rate	-	-	-	-	-	-	-

Rate Schedule - Water

Florida Public Service Commission

Carlton Village
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer []

Schedule: E-1w Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	18.73	24.73	18.73	19.10	28.07	20.21	21.92
3	3/4"	28.11	37.11	28.11	28.66	42.13	30.33	32.89
4	1"	46.84	61.84	46.84	47.76	70.21	50.53	54.81
5	1-1/2"	93.68	123.70	93.68	95.51	140.42	101.06	109.62
6	2"	149.90	197.93	149.90	152.83	224.68	161.72	175.39
7	3"	299.77	395.81	299.77	305.64	449.32	323.40	350.79
8	4"	468.40	618.48	468.40	477.57	702.08	505.32	548.10
9	6"	936.79	1,236.93	936.79	955.12	1,404.14	1,010.64	1,096.21
10	8"	1,498.84	1,979.07	1,498.84	1,528.17	2,246.59	1,616.99	1,753.93
11	10"	2,154.61	2,844.94	2,154.61	2,196.77	3,229.51	2,324.46	2,521.28
12	Gallonge							
13	Block 1, 0-5,000	3.84	5.06	3.84	3.92	5.76	4.14	3.80
14	Block 2, 5,000-10,000	3.84	5.06	3.84	3.92	5.76	4.14	4.76
15	Block 3, >10,000	3.84	5.06	3.84	3.92	5.76	4.14	4.76
16								
17	Commercial							
18	5/8" X 3/4"	18.73	24.73	18.73	19.10	28.07	20.21	21.92
19	3/4"	28.11	37.11	28.11	28.66	42.13	30.33	32.89
20	1"	46.84	61.84	46.84	47.76	70.21	50.53	54.81
21	1-1/2"	93.68	123.70	93.68	95.51	140.42	101.06	109.62
22	2"	149.90	197.93	149.90	152.83	224.68	161.72	175.39
23	3"	299.77	395.81	299.77	305.64	449.32	323.40	350.79
24	4"	468.40	618.48	468.40	477.57	702.08	505.32	548.10
25	6"	936.79	1,236.93	936.79	955.12	1,404.14	1,010.64	1,096.21
26	8"	1,498.84	1,979.07	1,498.84	1,528.17	2,246.59	1,616.99	1,753.93
27	10"	2,154.61	2,844.94	2,154.61	2,196.77	3,229.51	2,324.46	2,521.28
28	Gallonge charge	3.84	5.06	3.84	3.92	5.76	4.14	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	18.73	24.73	18.73	19.10	28.07	20.21	21.92
34	3/4"	28.11	37.11	28.11	28.66	42.13	30.33	32.89
35	1"	46.84	61.84	46.84	47.76	70.21	50.53	54.81
36	1-1/2"	93.68	123.70	93.68	95.51	140.42	101.06	109.62
37	2"	149.90	197.93	149.90	152.83	224.68	161.72	175.39
38	3"	299.77	395.81	299.77	305.64	449.32	323.40	350.79
39	4"	468.40	618.48	468.40	477.57	702.08	505.32	548.10
40	6"	936.79	1,236.93	936.79	955.12	1,404.14	1,010.64	1,096.21
41	8"	1,498.84	1,979.07	1,498.84	1,528.17	2,246.59	1,616.99	1,753.93
42	10"	2,154.61	2,844.94	2,154.61	2,196.77	3,229.51	2,324.46	2,521.28
43	Gallonge charge	3.84	5.06	3.84	3.92	5.76	4.14	3.80
44								
45	Fire Protection							
46	2"	12.49	16.49	12.49	12.73	18.72	13.47	14.62
47	3"	24.98	32.99	24.98	25.47	37.44	26.95	29.23
48	4"	39.02	51.52	39.02	39.78	58.49	42.10	45.68
49	6"	78.06	103.08	78.06	79.59	117.00	84.21	91.35
50	8"	124.90	164.92	124.90	127.34	187.21	134.75	146.16
51	10"	179.54	237.06	179.54	183.05	269.11	193.69	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Carlton Village
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	NA	NA	NA	NA	NA	NA	NA
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallage cap (gallons)	NA	NA	NA	NA	NA	NA	NA
13	Gallage Charge, Capped Usage	NA	NA	NA	NA	NA	NA	NA
14								
15								
16	Commercial							
17	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
18	3/4"	NA	NA	NA	NA	NA	NA	NA
19	1"	NA	NA	NA	NA	NA	NA	NA
20	1-1/2"	NA	NA	NA	NA	NA	NA	NA
21	2"	NA	NA	NA	NA	NA	NA	NA
22	3"	NA	NA	NA	NA	NA	NA	NA
23	4"	NA	NA	NA	NA	NA	NA	NA
24	6"	NA	NA	NA	NA	NA	NA	NA
25	8"	NA	NA	NA	NA	NA	NA	NA
26	10"	NA	NA	NA	NA	NA	NA	NA
27	Gallage charge	NA	NA	NA	NA	NA	NA	NA
28								
29	Multi-Family							
30	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA	NA	NA	NA
32	1"	NA	NA	NA	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA	NA	NA	NA
34	2"	NA	NA	NA	NA	NA	NA	NA
35	3"	NA	NA	NA	NA	NA	NA	NA
36	4"	NA	NA	NA	NA	NA	NA	NA
37	6"	NA	NA	NA	NA	NA	NA	NA
38	8"	NA	NA	NA	NA	NA	NA	NA
39	10"	NA	NA	NA	NA	NA	NA	NA
40	Gallage charge	NA	NA	NA	NA	NA	NA	NA
41								
42	Fiat Rate							
43	Resid'l Wastewater Only (RWO)	NA	NA	NA	NA	NA	NA	NA
44	Comf. Wastewater Only	NA	NA	NA	NA	NA	NA	NA
45	Reuse per Sprinkler Head	NA	NA	NA	NA	NA	NA	NA
46	Reuse Flat Rate	NA	NA	NA	NA	NA	NA	NA

Rate Schedule - Water

Florida Public Service Commission

Chuluota

Schedule: E-1w Def #38

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: T Rendell

Water [X] or Sewer []

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

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Test Year Period 1	Test Year Period 2	Test Year Period 3	Present Rates	Unlimited Interim Rates	Limited Interim Rates	Proposed Consolidated Rates	
1	Residential								
2	5/8" X 3/4"	10.25	13.54	10.25	10.45	15.36	14.12	21.92	
3	3/4"	15.39	20.33	15.39	15.69	23.07	21.20	32.89	
4	1"	25.64	33.85	25.64	26.14	38.43	35.33	54.81	
5	1-1/2"	51.29	67.73	51.29	52.29	76.88	70.67	109.62	
6	2"	82.07	108.37	82.07	83.68	123.01	113.07	175.39	
7	3"	164.14	216.72	164.14	167.35	246.03	226.15	350.79	
8	4"	256.46	338.63	256.46	261.48	384.40	353.34	548.10	
9	6"	512.93	677.28	512.93	522.97	768.82	706.70	1,096.21	
10	8"	820.69	1,083.64	820.69	836.75	1,230.12	1,130.73	1,753.93	
11	10"	1,179.75	1,557.74	1,179.75	1,202.84	1,768.31	1,625.43	2,521.28	
12	Gallongage								
13	Block 1, 0-5,000	3.89	5.13	3.89	3.97	5.83	5.36	3.80	
14	Block 2, 5,000-10,000	3.89	5.13	3.89	3.97	5.83	5.36	4.76	
15	Block 3, >10,000	3.89	5.13	3.89	3.97	5.83	5.36	4.76	
16									
17	Commercial								
18	5/8" X 3/4"	10.25	13.54	10.25	10.45	15.36	14.12	21.92	
19	3/4"	15.39	20.33	15.39	15.69	23.07	21.20	32.89	
20	1"	25.64	33.85	25.64	26.14	38.43	35.33	54.81	
21	1-1/2"	51.29	67.73	51.29	52.29	76.88	70.67	109.62	
22	2"	82.07	108.37	82.07	83.68	123.01	113.07	175.39	
23	3"	164.14	216.72	164.14	167.35	246.03	226.15	350.79	
24	4"	256.46	338.63	256.46	261.48	384.40	353.34	548.10	
25	6"	512.93	677.28	512.93	522.97	768.82	706.70	1,096.21	
26	8"	820.69	1,083.64	820.69	836.75	1,230.12	1,130.73	1,753.93	
27	10"	1,179.75	1,557.74	1,179.75	1,202.84	1,768.31	1,625.43	2,521.28	
28	Gallongage charge	3.89	5.13	3.89	3.97	5.83	5.36	3.80	
29									
30									
31									
32	Multi-Family								
33	5/8" X 3/4"	10.25	13.54	10.25	10.45	15.36	14.12	21.92	
34	3/4"	15.39	20.33	15.39	15.69	23.07	21.20	32.89	
35	1"	25.64	33.85	25.64	26.14	38.43	35.33	54.81	
36	1-1/2"	51.29	67.73	51.29	52.29	76.88	70.67	109.62	
37	2"	82.07	108.37	82.07	83.68	123.01	113.07	175.39	
38	3"	164.14	216.72	164.14	167.35	246.03	226.15	350.79	
39	4"	256.46	338.63	256.46	261.48	384.40	353.34	548.10	
40	6"	512.93	677.28	512.93	522.97	768.82	706.70	1,096.21	
41	8"	820.69	1,083.64	820.69	836.75	1,230.12	1,130.73	1,753.93	
42	10"	1,179.75	1,557.74	1,179.75	1,202.84	1,768.31	1,625.43	2,521.28	
43	Gallongage charge	3.89	5.13	3.89	3.97	5.83	5.36	3.80	
44									
45	Fire Protection								
46	2"	6.85	9.04	6.85	6.98	10.27	9.44	14.62	
47	3"	13.68	18.06	13.68	13.95	20.50	18.85	29.23	
48	4"	21.37	28.22	21.37	21.79	32.03	29.44	45.68	
49	6"	42.74	56.43	42.74	43.58	64.06	58.89	91.35	
50	8"	68.38	90.29	68.38	69.72	102.49	94.21	146.16	
51	10"	98.31	129.81	98.31	100.23	147.36	135.45	210.11	

Rate Schedule - Sewer

Florida Public Service Commission

Chuluota

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [] or Sewer [X]

Schedule: E-1s Def #38

Page: 1 of 1

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	22.01	31.08	22.01	22.47	44.92	31.53	45.26
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallage cap (gallons)	6,000	6,000	6,000	6,000	6,000	6,000	6,000
13	Gallage Charge, Capped Usage	8.01	11.32	8.01	8.18	16.35	11.48	8.73
14								
15								
16	Commercial							
17	5/8" X 3/4"	22.01	31.08	22.01	22.47	44.92	31.53	45.26
18	3/4"	33.03	46.65	33.03	33.72	67.40	47.32	67.89
19	1"	55.03	77.73	55.03	56.18	112.30	78.84	113.14
20	1-1/2"	110.05	155.43	110.05	112.35	224.58	157.66	226.29
21	2"	176.09	248.71	176.09	180.59	359.34	252.27	362.06
22	3"	352.17	497.41	352.17	359.52	718.67	504.53	724.12
23	4"	550.28	777.21	550.28	561.77	1,122.95	788.36	1,131.44
24	6"	1,100.56	1,554.41	1,100.56	1,123.54	2,245.90	1,576.71	2,262.89
25	8"	1,760.89	2,487.06	1,760.89	1,797.67	3,593.42	2,522.73	3,620.62
26	10"	2,531.29	3,575.16	2,531.29	2,584.15	5,165.57	3,626.44	5,204.65
27	Gallage charge	9.60	13.55	9.60	9.80	19.59	13.75	10.48
28								
29	Multi-Family							
30	5/8" X 3/4"	22.01	31.08	22.01	22.47	44.92	31.53	45.26
31	3/4"	33.03	46.65	33.03	33.72	67.40	47.32	67.89
32	1"	55.03	77.73	55.03	56.18	112.30	78.84	113.14
33	1-1/2"	110.05	155.43	110.05	112.35	224.58	157.66	226.29
34	2"	176.09	248.71	176.09	180.59	359.34	252.27	362.06
35	3"	352.17	497.41	352.17	359.52	718.67	504.53	724.12
36	4"	550.28	777.21	550.28	561.77	1,122.95	788.36	1,131.44
37	6"	1,100.56	1,554.41	1,100.56	1,123.54	2,245.90	1,576.71	2,262.89
38	8"	1,760.89	2,487.06	1,760.89	1,797.67	3,593.42	2,522.73	3,620.62
39	10"	2,531.29	3,575.16	2,531.29	2,584.15	5,165.57	3,626.44	5,204.65
40	Gallage charge	9.60	13.55	9.60	9.80	19.59	13.75	10.48
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	55.01	77.70	55.01	56.16	112.26	78.81	112.65
44	Com'l. Wastewater Only	55.01	77.70	55.01	56.16	112.26	78.81	701.21
45	Reuse per Sprinkler Head	-	-	-	-	-	-	-
46	Reuse Flat Rate	-	-	-	-	-	-	-

Rate Schedule - Water

Florida Public Service Commission

East Lake Harris Estates
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer []

Schedule: E-1w Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	8.53	11.26	8.53	8.70	12.79	10.63	21.92
3	3/4"	12.81	16.92	12.81	13.06	19.20	15.97	32.89
4	1"	21.36	28.21	21.36	21.78	32.02	26.62	54.81
5	1-1/2"	42.69	56.37	42.69	43.53	63.99	53.21	109.62
6	2"	68.31	90.20	68.31	69.65	102.39	85.14	175.39
7	3"	136.65	180.44	136.65	139.32	204.82	170.32	350.79
8	4"	213.51	281.92	213.51	217.69	320.03	266.12	548.10
9	6"	427.03	563.86	427.03	435.39	640.07	532.26	1,096.21
10	8"	683.25	902.16	683.25	696.62	1,024.11	851.62	1,753.93
11	10"	982.19	1,296.89	982.19	1,001.41	1,472.19	1,224.22	2,521.28
12	Gallorage							
13	Block 1, 0-5,000	4.86	6.41	4.86	4.96	7.28	6.06	3.80
14	Block 2, 5,000-10,000	4.86	6.41	4.86	4.96	7.28	6.06	4.76
15	Block 3, >10,000	4.86	6.41	4.86	4.96	7.28	6.06	4.76
16								
17	Commercial							
18	5/8" X 3/4"	8.53	11.26	8.53	8.70	12.79	10.63	21.92
19	3/4"	12.81	16.92	12.81	13.06	19.20	15.97	32.89
20	1"	21.36	28.21	21.36	21.78	32.02	26.62	54.81
21	1-1/2"	42.69	56.37	42.69	43.53	63.99	53.21	109.62
22	2"	68.31	90.20	68.31	69.65	102.39	85.14	175.39
23	3"	136.65	180.44	136.65	139.32	204.82	170.32	350.79
24	4"	213.51	281.92	213.51	217.69	320.03	266.12	548.10
25	6"	427.03	563.86	427.03	435.39	640.07	532.26	1,096.21
26	8"	683.25	902.16	683.25	696.62	1,024.11	851.62	1,753.93
27	10"	982.19	1,296.89	982.19	1,001.41	1,472.19	1,224.22	2,521.28
28	Gallorage charge	4.86	6.41	4.86	4.96	7.28	6.06	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	8.53	11.26	8.53	8.70	12.79	10.63	21.92
34	3/4"	12.81	16.92	12.81	13.06	19.20	15.97	32.89
35	1"	21.36	28.21	21.36	21.78	32.02	26.62	54.81
36	1-1/2"	42.69	56.37	42.69	43.53	63.99	53.21	109.62
37	2"	68.31	90.20	68.31	69.65	102.39	85.14	175.39
38	3"	136.65	180.44	136.65	139.32	204.82	170.32	350.79
39	4"	213.51	281.92	213.51	217.69	320.03	266.12	548.10
40	6"	427.03	563.86	427.03	435.39	640.07	532.26	1,096.21
41	8"	683.25	902.16	683.25	696.62	1,024.11	851.62	1,753.93
42	10"	982.19	1,296.89	982.19	1,001.41	1,472.19	1,224.22	2,521.28
43	Gallorage charge	4.86	6.41	4.86	4.96	7.28	6.06	3.80
44								
45	Fire Protection							
46	2"	5.69	7.52	5.69	5.80	8.53	7.09	14.62
47	3"	11.40	15.05	11.40	11.62	17.09	14.21	29.23
48	4"	17.78	23.48	17.78	18.13	26.65	22.16	45.68
49	6"	35.59	47.00	35.59	36.29	53.35	44.36	91.35
50	8"	56.95	75.19	56.95	58.06	85.36	70.98	146.16
51	10"	81.85	108.07	81.85	83.45	122.68	102.02	210.11

Rate Schedule - Sewer

Florida Public Service Commission

East Lake Harris Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [] or Sewer [X]

Schedule: E-1s Def #38

Page: 1 of 1

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	NA	NA	NA	NA	NA	NA	NA
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallage cap (gallons)	NA	NA	NA	NA	NA	NA	NA
13	Gallage Charge, Capped Usage	NA	NA	NA	NA	NA	NA	NA
14								
15								
16	Commercial							
17	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
18	3/4"	NA	NA	NA	NA	NA	NA	NA
19	1"	NA	NA	NA	NA	NA	NA	NA
20	1-1/2"	NA	NA	NA	NA	NA	NA	NA
21	2"	NA	NA	NA	NA	NA	NA	NA
22	3"	NA	NA	NA	NA	NA	NA	NA
23	4"	NA	NA	NA	NA	NA	NA	NA
24	6"	NA	NA	NA	NA	NA	NA	NA
25	8"	NA	NA	NA	NA	NA	NA	NA
26	10"	NA	NA	NA	NA	NA	NA	NA
27	Gallage charge	NA	NA	NA	NA	NA	NA	NA
28								
29	Multi-Family							
30	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA	NA	NA	NA
32	1"	NA	NA	NA	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA	NA	NA	NA
34	2"	NA	NA	NA	NA	NA	NA	NA
35	3"	NA	NA	NA	NA	NA	NA	NA
36	4"	NA	NA	NA	NA	NA	NA	NA
37	6"	NA	NA	NA	NA	NA	NA	NA
38	8"	NA	NA	NA	NA	NA	NA	NA
39	10"	NA	NA	NA	NA	NA	NA	NA
40	Gallage charge	NA	NA	NA	NA	NA	NA	NA
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	NA	NA	NA	NA	NA	NA	NA
44	Comml. Wastewater Only	NA	NA	NA	NA	NA	NA	NA
45	Reuse per Sprinkler Head	NA	NA	NA	NA	NA	NA	NA
46	Reuse Flat Rate	NA	NA	NA	NA	NA	NA	NA

Rate Schedule - Water

Florida Public Service Commission

Fern Terrace
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Water [X] or Sewer []

Schedule: E-1w Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Class/Meter Size	Test Year Period 1	Test Year Period 2	Test Year Period 3	Present Rates	Unlimited Interim Rates	Limited Interim Rates	Proposed Consolidated Rates
1 Residential								
2	5/8" X 3/4"	10.64	14.05	10.64	10.85	15.95	15.95	21.92
3	3/4"	15.96	21.07	15.96	16.27	23.92	23.92	32.89
4	1"	26.62	35.14	26.62	27.14	39.90	39.90	54.81
5	1-1/2"	53.22	70.27	53.22	54.26	79.77	79.77	109.62
6	2"	85.16	112.45	85.16	86.83	127.64	127.64	175.39
7	3"	170.33	224.90	170.33	173.66	255.30	255.30	350.79
8	4"	266.14	351.41	266.14	271.35	398.91	398.91	548.10
9	6"	532.27	702.80	532.27	542.69	797.81	797.81	1,096.21
10	8"	851.63	1,124.49	851.63	868.30	1,276.49	1,276.49	1,753.93
11	10"	1,224.23	1,616.47	1,224.23	1,248.19	1,834.98	1,834.98	2,521.28
12 Gallonage								
13	Block 1, 0-5,000	2.95	3.89	2.95	3.01	4.42	4.42	3.80
14	Block 2, 5,000-10,000	2.95	3.89	2.95	3.01	4.42	4.42	4.76
15	Block 3, >10,000	2.95	3.89	2.95	3.01	4.42	4.42	4.76
16 Commercial								
17	5/8" X 3/4"	10.64	14.05	10.64	10.85	15.95	15.95	21.92
18	3/4"	15.96	21.07	15.96	16.27	23.92	23.92	32.89
19	1"	26.62	35.14	26.62	27.14	39.90	39.90	54.81
20	1-1/2"	53.22	70.27	53.22	54.26	79.77	79.77	109.62
21	2"	85.16	112.45	85.16	86.83	127.64	127.64	175.39
22	3"	170.33	224.90	170.33	173.66	255.30	255.30	350.79
23	4"	266.14	351.41	266.14	271.35	398.91	398.91	548.10
24	6"	532.27	702.80	532.27	542.69	797.81	797.81	1,096.21
25	8"	851.63	1,124.49	851.63	868.30	1,276.49	1,276.49	1,753.93
26	10"	1,224.23	1,616.47	1,224.23	1,248.19	1,834.98	1,834.98	2,521.28
27	Gallonage charge	2.95	3.89	2.95	3.01	4.42	4.42	3.80
28								
29								
30								
31								
32 Multi-Family								
33	5/8" X 3/4"	10.64	14.05	10.64	10.85	15.95	15.95	21.92
34	3/4"	15.96	21.07	15.96	16.27	23.92	23.92	32.89
35	1"	26.62	35.14	26.62	27.14	39.90	39.90	54.81
36	1-1/2"	53.22	70.27	53.22	54.26	79.77	79.77	109.62
37	2"	85.16	112.45	85.16	86.83	127.64	127.64	175.39
38	3"	170.33	224.90	170.33	173.66	255.30	255.30	350.79
39	4"	266.14	351.41	266.14	271.35	398.91	398.91	548.10
40	6"	532.27	702.80	532.27	542.69	797.81	797.81	1,096.21
41	8"	851.63	1,124.49	851.63	868.30	1,276.49	1,276.49	1,753.93
42	10"	1,224.23	1,616.47	1,224.23	1,248.19	1,834.98	1,834.98	2,521.28
43	Gallonage charge	2.95	3.89	2.95	3.01	4.42	4.42	3.80
44								
45 Fire Protection								
46	2"	7.10	9.38	7.10	7.24	10.64	10.64	14.62
47	3"	14.19	18.74	14.19	14.47	21.27	21.27	29.23
48	4"	22.19	29.30	22.19	22.62	33.26	33.26	45.68
49	6"	44.35	58.56	44.35	45.22	66.48	66.48	91.35
50	8"	70.97	93.71	70.97	72.36	106.38	106.38	146.16
51	10"	102.02	134.70	102.02	104.02	152.92	152.92	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Fern Terrace
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	NA	NA	NA	NA	NA	NA	NA
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallage cap (gallons)	NA	NA	NA	NA	NA	NA	NA
13	Gallage Charge, Capped Usage	NA	NA	NA	NA	NA	NA	NA
14								
15								
16	Commercial							
17	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
18	3/4"	NA	NA	NA	NA	NA	NA	NA
19	1"	NA	NA	NA	NA	NA	NA	NA
20	1-1/2"	NA	NA	NA	NA	NA	NA	NA
21	2"	NA	NA	NA	NA	NA	NA	NA
22	3"	NA	NA	NA	NA	NA	NA	NA
23	4"	NA	NA	NA	NA	NA	NA	NA
24	6"	NA	NA	NA	NA	NA	NA	NA
25	8"	NA	NA	NA	NA	NA	NA	NA
26	10"	NA	NA	NA	NA	NA	NA	NA
27	Gallage charge	NA	NA	NA	NA	NA	NA	NA
28								
29	Multi-Family							
30	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA	NA	NA	NA
32	1"	NA	NA	NA	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA	NA	NA	NA
34	2"	NA	NA	NA	NA	NA	NA	NA
35	3"	NA	NA	NA	NA	NA	NA	NA
36	4"	NA	NA	NA	NA	NA	NA	NA
37	6"	NA	NA	NA	NA	NA	NA	NA
38	8"	NA	NA	NA	NA	NA	NA	NA
39	10"	NA	NA	NA	NA	NA	NA	NA
40	Gallage charge	NA	NA	NA	NA	NA	NA	NA
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	NA	NA	NA	NA	NA	NA	NA
44	Com'l. Wastewater Only	NA	NA	NA	NA	NA	NA	NA
45	Reuse per Sprinkler Head	NA	NA	NA	NA	NA	NA	NA
46	Reuse Flat Rate	NA	NA	NA	NA	NA	NA	NA

Rate Schedule - Water

Florida Public Service Commission

FI Central Commerce Park
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer []

Schedule: E-1w Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Test Year Period 1	Test Year Period 2	Test Year Period 3	Present Rates	Unlimited Interim Rates	Limited Interim Rates	Proposed Consolidated Rates	
1	Residential								
2	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA	NA
3	3/4"	NA	NA	NA	NA	NA	NA	NA	NA
4	1"	NA	NA	NA	NA	NA	NA	NA	NA
5	1-1/2"	NA	NA	NA	NA	NA	NA	NA	NA
6	2"	NA	NA	NA	NA	NA	NA	NA	NA
7	3"	NA	NA	NA	NA	NA	NA	NA	NA
8	4"	NA	NA	NA	NA	NA	NA	NA	NA
9	6"	NA	NA	NA	NA	NA	NA	NA	NA
10	8"	NA	NA	NA	NA	NA	NA	NA	NA
11	10"	NA	NA	NA	NA	NA	NA	NA	NA
12	Gallage								
13	Block 1, 0-5,000	NA	NA	NA	NA	NA	NA	NA	NA
14	Block 2, 5,000-10,000	NA	NA	NA	NA	NA	NA	NA	NA
15	Block 3, >10,000	NA	NA	NA	NA	NA	NA	NA	NA
16									
17	Commercial								
18	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA	NA
19	3/4"	NA	NA	NA	NA	NA	NA	NA	NA
20	1"	NA	NA	NA	NA	NA	NA	NA	NA
21	1-1/2"	NA	NA	NA	NA	NA	NA	NA	NA
22	2"	NA	NA	NA	NA	NA	NA	NA	NA
23	3"	NA	NA	NA	NA	NA	NA	NA	NA
24	4"	NA	NA	NA	NA	NA	NA	NA	NA
25	6"	NA	NA	NA	NA	NA	NA	NA	NA
26	8"	NA	NA	NA	NA	NA	NA	NA	NA
27	10"	NA	NA	NA	NA	NA	NA	NA	NA
28	Gallage charge	NA	NA	NA	NA	NA	NA	NA	NA
29									
30									
31									
32	Multi-Family								
33	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA	NA
34	3/4"	NA	NA	NA	NA	NA	NA	NA	NA
35	1"	NA	NA	NA	NA	NA	NA	NA	NA
36	1-1/2"	NA	NA	NA	NA	NA	NA	NA	NA
37	2"	NA	NA	NA	NA	NA	NA	NA	NA
38	3"	NA	NA	NA	NA	NA	NA	NA	NA
39	4"	NA	NA	NA	NA	NA	NA	NA	NA
40	6"	NA	NA	NA	NA	NA	NA	NA	NA
41	8"	NA	NA	NA	NA	NA	NA	NA	NA
42	10"	NA	NA	NA	NA	NA	NA	NA	NA
43	Gallage charge	NA	NA	NA	NA	NA	NA	NA	NA
44									
45	Fire Protection								
46	2"	NA	NA	NA	NA	NA	NA	NA	NA
47	3"	NA	NA	NA	NA	NA	NA	NA	NA
48	4"	NA	NA	NA	NA	NA	NA	NA	NA
49	6"	NA	NA	NA	NA	NA	NA	NA	NA
50	8"	NA	NA	NA	NA	NA	NA	NA	NA
51	10"	NA	NA	NA	NA	NA	NA	NA	NA

Rate Schedule - Sewer

Florida Public Service Commission

FI Central Commerce Park
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Test Year Period 1	Test Year Period 2	Test Year Period 3	Present Rates	Unlimited Interim Rates	Limited Interim Rates	Proposed Consolidated Rates	
1 Residential									
2	All Meter Sizes	-	-	-	-	-	-	-	45.26
3									
4									
5									
6									
7									
8									
9									
10									
11									
12	Gallage cap (gallons)								6,000
13	Gallage Charge, Capped Usage	-	-	-	-	-	-	-	8.73
14									
15									
16 Commercial									
17	5/8" X 3/4"	38.72	54.68	38.72	39.53	79.02	58.34	45.26	
18	3/4"	58.08	82.03	58.08	59.29	118.52	87.51	67.89	
19	1"	96.79	136.70	96.79	98.81	197.52	145.83	113.14	
20	1-1/2"	193.58	273.41	193.58	197.62	395.04	291.65	226.29	
21	2"	309.73	437.46	309.73	316.20	632.06	466.65	362.06	
22	3"	619.44	874.90	619.44	632.38	1,264.08	933.27	724.12	
23	4"	967.90	1,367.06	967.90	988.11	1,975.18	1,458.27	1,131.44	
24	6"	1,935.82	2,734.13	1,935.82	1,976.25	3,950.40	2,916.57	2,262.89	
25	8"	3,097.29	4,374.58	3,097.29	3,161.98	6,320.59	4,666.48	3,620.62	
26	10"	4,452.36	6,288.46	4,452.36	4,545.35	9,085.86	6,708.08	5,204.65	
27	Gallage charge	5.22	7.37	5.22	5.33	10.65	7.86	10.48	
28									
29 Multi-Family									
30	5/8" X 3/4"	-	-	-	-	79.02	58.34	45.26	
31	3/4"	-	-	-	-	118.52	87.51	67.89	
32	1"	-	-	-	-	197.52	145.83	113.14	
33	1-1/2"	-	-	-	-	395.04	291.65	226.29	
34	2"	-	-	-	-	632.06	466.65	362.06	
35	3"	-	-	-	-	1,264.08	933.27	724.12	
36	4"	-	-	-	-	1,975.18	1,458.27	1,131.44	
37	6"	-	-	-	-	3,950.40	2,916.57	2,262.89	
38	8"	-	-	-	-	6,320.59	4,666.48	3,620.62	
39	10"	-	-	-	-	9,085.86	6,708.08	5,204.65	
40	Gallage charge	-	-	-	-	10.65	7.86	10.48	
41									
42 Flat Rate									
43	Resid'l Wastewater Only (RWO)	-	-	-	-	-	-	-	112.65
44	Com'l. Wastewater Only	-	-	-	-	-	-	-	701.21
45	Reuse per Sprinkler Head	0.10	0.14	0.10	0.14	0.10	0.10	0.10	
46	Reuse Flat Rate	-	-	-	-	-	-	-	

Rate Schedule - Water

Florida Public Service Commission

Friendly Center
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer []

Schedule: E-1w Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Test Year Period 1	Test Year Period 2	Test Year Period 3	Present Rates	Unlimited Interim Rates	Limited Interim Rates	Proposed Consolidated Rates	
1	Residential								
2	5/8" X 3/4"	15.84	20.92	15.84	16.15	23.74	17.86	21.92	
3	3/4"	23.77	31.39	23.77	24.24	35.63	26.80	32.89	
4	1"	39.62	52.32	39.62	40.40	59.39	44.67	54.81	
5	1-1/2"	79.25	104.64	79.25	80.80	118.79	89.36	109.62	
6	2"	126.79	167.41	126.79	129.27	190.04	142.97	175.39	
7	3"	253.59	334.85	253.59	258.55	380.10	285.94	350.79	
8	4"	396.23	523.18	396.23	403.98	593.90	446.78	548.10	
9	6"	792.45	1,046.35	792.45	807.96	1,187.79	893.55	1,096.21	
10	8"	1,267.93	1,674.18	1,267.93	1,292.74	1,900.48	1,429.70	1,753.93	
11	10"	1,822.65	2,406.63	1,822.65	1,858.32	2,731.94	2,055.19	2,521.28	
12	Gallonge								
13	Block 1, 0-5,000	4.09	5.40	4.09	4.17	6.13	4.61	3.80	
14	Block 2, 5,000-10,000	4.09	5.40	4.09	4.17	6.13	4.61	4.76	
15	Block 3, >10,000	4.09	5.40	4.09	4.17	6.13	4.61	4.76	
16									
17	Commercial								
18	5/8" X 3/4"	15.84	20.92	15.84	16.15	23.74	17.86	21.92	
19	3/4"	23.77	31.39	23.77	24.24	35.63	26.80	32.89	
20	1"	39.62	52.32	39.62	40.40	59.39	44.67	54.81	
21	1-1/2"	79.25	104.64	79.25	80.80	118.79	89.36	109.62	
22	2"	126.79	167.41	126.79	129.27	190.04	142.97	175.39	
23	3"	253.59	334.85	253.59	258.55	380.10	285.94	350.79	
24	4"	396.23	523.18	396.23	403.98	593.90	446.78	548.10	
25	6"	792.45	1,046.35	792.45	807.96	1,187.79	893.55	1,096.21	
26	8"	1,267.93	1,674.18	1,267.93	1,292.74	1,900.48	1,429.70	1,753.93	
27	10"	1,822.65	2,406.63	1,822.65	1,858.32	2,731.94	2,055.19	2,521.28	
28	Gallonage charge	4.09	5.40	4.09	4.17	6.13	4.61	3.80	
29									
30									
31									
32	Multi-Family								
33	5/8" X 3/4"	15.84	20.92	15.84	16.15	23.74	17.86	21.92	
34	3/4"	23.77	31.39	23.77	24.24	35.63	26.80	32.89	
35	1"	39.62	52.32	39.62	40.40	59.39	44.67	54.81	
36	1-1/2"	79.25	104.64	79.25	80.80	118.79	89.36	109.62	
37	2"	126.79	167.41	126.79	129.27	190.04	142.97	175.39	
38	3"	253.59	334.85	253.59	258.55	380.10	285.94	350.79	
39	4"	396.23	523.18	396.23	403.98	593.90	446.78	548.10	
40	6"	792.45	1,046.35	792.45	807.96	1,187.79	893.55	1,096.21	
41	8"	1,267.93	1,674.18	1,267.93	1,292.74	1,900.48	1,429.70	1,753.93	
42	10"	1,822.65	2,406.63	1,822.65	1,858.32	2,731.94	2,055.19	2,521.28	
43	Gallonage charge	4.09	5.40	4.09	4.17	6.13	4.61	3.80	
44									
45	Fire Protection								
46	2"	10.56	13.94	10.56	10.77	15.83	11.91	14.62	
47	3"	21.14	27.91	21.14	21.55	31.69	23.84	29.23	
48	4"	33.01	43.59	33.01	33.66	49.48	37.22	45.68	
49	6"	66.04	87.19	66.04	67.33	98.99	74.47	91.35	
50	8"	105.67	139.53	105.67	107.74	158.39	119.15	146.16	
51	10"	151.88	200.55	151.88	154.85	227.65	171.26	210.11	

Rate Schedule - Sewer

Florida Public Service Commission

Friendly Center
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	NA	NA	NA	NA	NA	NA	NA
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallage cap (gallons)	NA	NA	NA	NA	NA	NA	NA
13	Gallage Charge, Capped Usage	NA	NA	NA	NA	NA	NA	NA
14								
15								
16	Commercial							
17	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
18	3/4"	NA	NA	NA	NA	NA	NA	NA
19	1"	NA	NA	NA	NA	NA	NA	NA
20	1-1/2"	NA	NA	NA	NA	NA	NA	NA
21	2"	NA	NA	NA	NA	NA	NA	NA
22	3"	NA	NA	NA	NA	NA	NA	NA
23	4"	NA	NA	NA	NA	NA	NA	NA
24	6"	NA	NA	NA	NA	NA	NA	NA
25	8"	NA	NA	NA	NA	NA	NA	NA
26	10"	NA	NA	NA	NA	NA	NA	NA
27	Gallage charge	NA	NA	NA	NA	NA	NA	NA
28								
29	Multi-Family							
30	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA	NA	NA	NA
32	1"	NA	NA	NA	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA	NA	NA	NA
34	2"	NA	NA	NA	NA	NA	NA	NA
35	3"	NA	NA	NA	NA	NA	NA	NA
36	4"	NA	NA	NA	NA	NA	NA	NA
37	6"	NA	NA	NA	NA	NA	NA	NA
38	8"	NA	NA	NA	NA	NA	NA	NA
39	10"	NA	NA	NA	NA	NA	NA	NA
40	Gallage charge	NA	NA	NA	NA	NA	NA	NA
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	NA	NA	NA	NA	NA	NA	NA
44	Com'l. Wastewater Only	NA	NA	NA	NA	NA	NA	NA
45	Reuse per Sprinkler Head	NA	NA	NA	NA	NA	NA	NA
46	Reuse Flat Rate	NA	NA	NA	NA	NA	NA	NA

Rate Schedule - Water

Florida Public Service Commission

Gibsonia Estates
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer []

Schedule: E-1w Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	5.65	7.25	5.65	5.76	8.47	8.47	21.92
3	3/4"	-	7.25	-	-	-	-	32.89
4	1"	5.65	7.25	5.65	5.76	8.47	8.47	54.81
5	1-1/2"	-	7.25	-	-	-	-	109.62
6	2"	5.65	7.25	5.65	5.76	8.47	8.47	175.39
7	3"	-	7.25	-	-	-	-	350.79
8	4"	-	7.25	-	-	-	-	548.10
9	6"	-	7.25	-	-	-	-	1,096.21
10	8"	-	7.25	-	-	-	-	1,753.93
11	10"	-	7.25	-	-	-	-	2,521.28
12	Gallonage							
13	Block 1, 0-5,000	0.67	0.86	0.67	0.68	1.00	1.00	3.80
14	Block 2, 5,000-10,000	0.67	0.86	0.67	0.68	1.00	1.00	4.76
15	Block 3, >10,000	0.67	0.86	0.67	0.68	1.00	1.00	4.76
16								
17	Commercial							
18	5/8" X 3/4"	5.65	7.25	5.65	5.76	8.47	8.47	21.92
19	3/4"	-	7.25	-	-	-	-	32.89
20	1"	5.65	7.25	5.65	5.76	8.47	8.47	54.81
21	1-1/2"	-	7.25	-	-	-	-	109.62
22	2"	5.65	7.25	5.65	5.76	8.47	8.47	175.39
23	3"	-	7.25	-	-	-	-	350.79
24	4"	-	7.25	-	-	-	-	548.10
25	6"	-	7.25	-	-	-	-	1,096.21
26	8"	-	7.25	-	-	-	-	1,753.93
27	10"	-	7.25	-	-	-	-	2,521.28
28	Gallonage charge	0.67	0.86	0.67	0.68	1.00	1.00	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	5.65	7.25	5.65	5.76	8.47	8.47	21.92
34	3/4"	-	7.25	-	-	-	-	32.89
35	1"	-	7.25	-	5.76	8.47	8.47	54.81
36	1-1/2"	-	7.25	-	-	-	-	109.62
37	2"	-	7.25	-	5.76	8.47	8.47	175.39
38	3"	-	7.25	-	-	-	-	350.79
39	4"	-	7.25	-	-	-	-	548.10
40	6"	-	7.25	-	-	-	-	1,096.21
41	8"	-	7.25	-	-	-	-	1,753.93
42	10"	-	7.25	-	-	-	-	2,521.28
43	Gallonage charge	0.67	0.86	0.67	0.68	1.00	1.00	3.80
44								
45	Fire Protection							
46	2"	-	-	-	-	-	-	14.62
47	3"	-	-	-	-	-	-	29.23
48	4"	-	-	-	-	-	-	45.68
49	6"	-	-	-	-	-	-	91.35
50	8"	-	-	-	-	-	-	146.16
51	10"	-	-	-	-	-	-	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Gibsonia Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [] or Sewer [X]

Schedule: E-1s Def #38

Page: 1 of 1

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	NA	NA	NA	NA	NA	NA	NA
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallage cap (gallons)	NA	NA	NA	NA	NA	NA	NA
13	Gallage Charge, Capped Usage	NA	NA	NA	NA	NA	NA	NA
14								
15								
16	Commercial							
17	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
18	3/4"	NA	NA	NA	NA	NA	NA	NA
19	1"	NA	NA	NA	NA	NA	NA	NA
20	1-1/2"	NA	NA	NA	NA	NA	NA	NA
21	2"	NA	NA	NA	NA	NA	NA	NA
22	3"	NA	NA	NA	NA	NA	NA	NA
23	4"	NA	NA	NA	NA	NA	NA	NA
24	6"	NA	NA	NA	NA	NA	NA	NA
25	8"	NA	NA	NA	NA	NA	NA	NA
26	10"	NA	NA	NA	NA	NA	NA	NA
27	Gallage charge	NA	NA	NA	NA	NA	NA	NA
28								
29	Multi-Family							
30	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA	NA	NA	NA
32	1"	NA	NA	NA	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA	NA	NA	NA
34	2"	NA	NA	NA	NA	NA	NA	NA
35	3"	NA	NA	NA	NA	NA	NA	NA
36	4"	NA	NA	NA	NA	NA	NA	NA
37	6"	NA	NA	NA	NA	NA	NA	NA
38	8"	NA	NA	NA	NA	NA	NA	NA
39	10"	NA	NA	NA	NA	NA	NA	NA
40	Gallage charge	NA	NA	NA	NA	NA	NA	NA
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	NA	NA	NA	NA	NA	NA	NA
44	Com'l. Wastewater Only	NA	NA	NA	NA	NA	NA	NA
45	Reuse per Sprinkler Head	NA	NA	NA	NA	NA	NA	NA
46	Reuse Flat Rate	NA	NA	NA	NA	NA	NA	NA

Rate Schedule - Water

Florida Public Service Commission

Grand Terrace
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer []

Schedule: E-1w Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	9.90	13.07	9.90	10.09	14.84	14.84	21.92
3	3/4"	14.86	19.63	14.86	15.15	22.27	22.27	32.89
4	1"	24.76	32.38	24.76	25.24	37.11	37.11	54.81
5	1-1/2"	49.49	64.73	49.49	50.46	74.18	74.18	109.62
6	2"	79.20	103.59	79.20	80.75	118.71	118.71	175.39
7	3"	158.39	207.17	158.39	161.49	237.41	237.41	350.79
8	4"	247.48	323.69	247.48	252.32	370.94	370.94	548.10
9	6"	494.98	647.40	494.98	504.67	741.92	741.92	1,096.21
10	8"	791.96	1,035.84	791.96	807.46	1,187.06	1,187.06	1,753.93
11	10"	1,138.43	1,489.00	1,138.43	1,160.71	1,706.37	1,706.37	2,521.28
12	<i>Gallonge</i>							
13	<i>Block 1, 0-5,000</i>	2.14	2.80	2.14	2.18	3.21	3.21	3.80
14	<i>Block 2, 5,000-10,000</i>	2.14	2.80	2.14	2.18	3.21	3.21	4.76
15	<i>Block 3, >10,000</i>	2.14	2.80	2.14	2.18	3.21	3.21	4.76
16								
17	Commercial							
18	5/8" X 3/4"	9.90	13.07	9.90	10.09	14.84	14.84	21.92
19	3/4"	14.86	19.63	14.86	15.15	22.27	22.27	32.89
20	1"	24.76	32.38	24.76	25.24	37.11	37.11	54.81
21	1-1/2"	49.49	64.73	49.49	50.46	74.18	74.18	109.62
22	2"	79.20	103.59	79.20	80.75	118.71	118.71	175.39
23	3"	158.39	207.17	158.39	161.49	237.41	237.41	350.79
24	4"	247.48	323.69	247.48	252.32	370.94	370.94	548.10
25	6"	494.98	647.40	494.98	504.67	741.92	741.92	1,096.21
26	8"	791.96	1,035.84	791.96	807.46	1,187.06	1,187.06	1,753.93
27	10"	1,138.43	1,489.00	1,138.43	1,160.71	1,706.37	1,706.37	2,521.28
28	Gallonge charge	2.14	2.80	2.14	2.18	3.21	3.21	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	9.90	13.07	9.90	10.09	14.84	14.84	21.92
34	3/4"	14.86	19.63	14.86	15.15	22.27	22.27	32.89
35	1"	24.76	32.38	24.76	25.24	37.11	37.11	54.81
36	1-1/2"	49.49	64.73	49.49	50.46	74.18	74.18	109.62
37	2"	79.20	103.59	79.20	80.75	118.71	118.71	175.39
38	3"	158.39	207.17	158.39	161.49	237.41	237.41	350.79
39	4"	247.48	323.69	247.48	252.32	370.94	370.94	548.10
40	6"	494.98	647.40	494.98	504.67	741.92	741.92	1,096.21
41	8"	791.96	1,035.84	791.96	807.46	1,187.06	1,187.06	1,753.93
42	10"	1,138.43	1,489.00	1,138.43	1,160.71	1,706.37	1,706.37	2,521.28
43	Gallonge charge	2.14	2.80	2.14	2.18	3.21	3.21	3.80
44								
45	Fire Protection							
46	2"	6.58	8.69	6.58	6.71	9.86	9.86	14.62
47	3"	13.21	17.44	13.21	13.47	19.80	19.80	29.23
48	4"	20.63	27.24	20.63	21.03	30.92	30.92	45.68
49	6"	41.25	54.46	41.25	42.06	61.83	61.83	91.35
50	8"	66.00	87.14	66.00	67.29	98.93	98.93	146.16
51	10"	94.87	125.26	94.87	96.73	142.20	142.20	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Grand Terrace
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	NA	NA	NA	NA	NA	NA	NA
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallage cap (gallons)	NA	NA	NA	NA	NA	NA	NA
13	Gallage Charge, Capped Usage	NA	NA	NA	NA	NA	NA	NA
14								
15								
16	Commercial							
17	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
18	3/4"	NA	NA	NA	NA	NA	NA	NA
19	1"	NA	NA	NA	NA	NA	NA	NA
20	1-1/2"	NA	NA	NA	NA	NA	NA	NA
21	2"	NA	NA	NA	NA	NA	NA	NA
22	3"	NA	NA	NA	NA	NA	NA	NA
23	4"	NA	NA	NA	NA	NA	NA	NA
24	6"	NA	NA	NA	NA	NA	NA	NA
25	8"	NA	NA	NA	NA	NA	NA	NA
26	10"	NA	NA	NA	NA	NA	NA	NA
27	Gallage charge	NA	NA	NA	NA	NA	NA	NA
28								
29	Multi-Family							
30	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA	NA	NA	NA
32	1"	NA	NA	NA	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA	NA	NA	NA
34	2"	NA	NA	NA	NA	NA	NA	NA
35	3"	NA	NA	NA	NA	NA	NA	NA
36	4"	NA	NA	NA	NA	NA	NA	NA
37	6"	NA	NA	NA	NA	NA	NA	NA
38	8"	NA	NA	NA	NA	NA	NA	NA
39	10"	NA	NA	NA	NA	NA	NA	NA
40	Gallage charge	NA	NA	NA	NA	NA	NA	NA
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	NA	NA	NA	NA	NA	NA	NA
44	Cmrl. Wastewater Only	NA	NA	NA	NA	NA	NA	NA
45	Reuse per Sprinkler Head	NA	NA	NA	NA	NA	NA	NA
46	Reuse Flat Rate	NA	NA	NA	NA	NA	NA	NA

Rate Schedule - Water

Florida Public Service Commission

Haines Creek
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer []

Schedule: E-1w Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	9.54	12.90	9.54	9.90	16.26	16.26	21.92
3	3/4"	14.30	19.32	14.30	14.85	24.37	24.37	32.89
4	1"	23.85	32.22	23.85	24.76	40.65	40.65	54.81
5	1-1/2"	47.70	64.45	47.70	49.52	81.30	81.30	109.62
6	2"	76.32	103.13	76.32	79.23	130.09	130.09	175.39
7	3"	152.65	206.26	152.65	158.48	260.19	260.19	350.79
8	4"	238.52	322.28	238.52	247.63	406.55	406.55	548.10
9	6"	457.13	617.66	457.13	-	779.17	779.17	1,096.21
10	8"	-	-	-	-	-	-	1,753.93
11	10"	-	-	-	-	-	-	2,521.28
12	Gallonage							
13	Block 1, 0-5,000	1.53	2.07	1.53	1.59	2.61	2.61	3.80
14	Block 2, 5,000-10,000	1.53	2.07	1.53	1.59	2.61	2.61	4.76
15	Block 3, >10,000	1.53	2.07	1.53	1.59	2.61	2.61	4.76
16								
17	Commercial							
18	5/8" X 3/4"	9.54	12.90	9.54	9.90	16.26	16.26	21.92
19	3/4"	14.30	19.32	14.30	14.85	24.37	24.37	32.89
20	1"	23.85	32.22	23.85	24.76	40.65	40.65	54.81
21	1-1/2"	47.70	64.45	47.70	49.52	81.30	81.30	109.62
22	2"	76.32	103.13	76.32	79.23	130.09	130.09	175.39
23	3"	152.65	206.26	152.65	158.48	260.19	260.19	350.79
24	4"	238.52	322.28	238.52	247.63	406.55	406.55	548.10
25	6"	457.13	617.66	457.13	-	779.17	779.17	1,096.21
26	8"	-	-	-	-	-	-	1,753.93
27	10"	-	-	-	-	-	-	2,521.28
28	Gallonage charge	1.53	2.07	1.53	1.59	2.61	2.61	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	-	12.90	-	9.90	16.26	16.26	21.92
34	3/4"	-	19.32	-	14.85	24.37	24.37	32.89
35	1"	-	32.22	-	24.76	40.65	40.65	54.81
36	1-1/2"	-	64.45	-	49.52	81.30	81.30	109.62
37	2"	-	103.13	-	79.23	130.09	130.09	175.39
38	3"	-	206.26	-	158.48	260.19	260.19	350.79
39	4"	-	322.28	-	247.63	406.55	406.55	548.10
40	6"	-	617.66	-	-	779.17	779.17	1,096.21
41	8"	-	-	-	-	-	-	1,753.93
42	10"	-	-	-	-	-	-	2,521.28
43	Gallonage charge	-	2.07	-	1.59	2.61	2.61	3.80
44								
45	Fire Protection							
46	2"	-	-	-	-	-	-	14.62
47	3"	-	-	-	-	-	-	29.23
48	4"	-	-	-	-	-	-	45.68
49	6"	-	-	-	-	-	-	91.35
50	8"	-	-	-	-	-	-	146.16
51	10"	-	-	-	-	-	-	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Haines Creek
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	NA	NA	NA	NA	NA	NA	NA
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallage cap (gallons)	NA	NA	NA	NA	NA	NA	NA
13	Gallage Charge, Capped Usage	NA	NA	NA	NA	NA	NA	NA
14								
15								
16	Commercial							
17	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
18	3/4"	NA	NA	NA	NA	NA	NA	NA
19	1"	NA	NA	NA	NA	NA	NA	NA
20	1-1/2"	NA	NA	NA	NA	NA	NA	NA
21	2"	NA	NA	NA	NA	NA	NA	NA
22	3"	NA	NA	NA	NA	NA	NA	NA
23	4"	NA	NA	NA	NA	NA	NA	NA
24	6"	NA	NA	NA	NA	NA	NA	NA
25	8"	NA	NA	NA	NA	NA	NA	NA
26	10"	NA	NA	NA	NA	NA	NA	NA
27	Gallage charge	NA	NA	NA	NA	NA	NA	NA
28								
29	Multi-Family							
30	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA	NA	NA	NA
32	1"	NA	NA	NA	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA	NA	NA	NA
34	2"	NA	NA	NA	NA	NA	NA	NA
35	3"	NA	NA	NA	NA	NA	NA	NA
36	4"	NA	NA	NA	NA	NA	NA	NA
37	6"	NA	NA	NA	NA	NA	NA	NA
38	8"	NA	NA	NA	NA	NA	NA	NA
39	10"	NA	NA	NA	NA	NA	NA	NA
40	Gallage charge	NA	NA	NA	NA	NA	NA	NA
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	NA	NA	NA	NA	NA	NA	NA
44	Com. Wastewater Only	NA	NA	NA	NA	NA	NA	NA
45	Reuse per Sprinkler Head	NA	NA	NA	NA	NA	NA	NA
46	Reuse Flat Rate	NA	NA	NA	NA	NA	NA	NA

Rate Schedule - Water

Florida Public Service Commission

Harmony Homes
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer []

Schedule: E-1w Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	21.02	27.75	21.02	21.43	31.51	22.10	21.92
3	3/4"	31.54	41.65	31.54	32.16	47.27	33.16	32.89
4	1"	52.58	69.43	52.58	53.61	78.81	55.28	54.81
5	1-1/2"	105.13	138.81	105.13	107.19	157.58	110.53	109.62
6	2"	168.23	222.13	168.23	171.52	252.16	176.87	175.39
7	3"	336.44	444.24	336.44	343.02	504.28	353.73	350.79
8	4"	525.69	694.11	525.69	535.98	787.95	552.70	548.10
9	6"	1,051.38	1,388.24	1,051.38	1,071.95	1,575.90	1,105.41	1,096.21
10	8"	1,682.21	2,221.18	1,682.21	1,715.13	2,521.44	1,768.65	1,753.93
11	10"	2,418.77	3,192.95	2,418.77	2,465.49	3,625.46	2,543.06	2,521.28
12	Gallonge							
13	Block 1, 0-5,000	3.58	4.73	3.58	3.65	5.37	3.76	3.80
14	Block 2, 5,000-10,000	3.58	4.73	3.58	3.65	5.37	3.76	4.76
15	Block 3, >10,000	3.58	4.73	3.58	3.65	5.37	3.76	4.76
16								
17	Commercial							
18	5/8" X 3/4"	21.02	27.75	21.02	21.43	31.51	22.10	21.92
19	3/4"	31.54	41.65	31.54	32.16	47.27	33.16	32.89
20	1"	52.58	69.43	52.58	53.61	78.81	55.28	54.81
21	1-1/2"	105.13	138.81	105.13	107.19	157.58	110.53	109.62
22	2"	168.23	222.13	168.23	171.52	252.16	176.87	175.39
23	3"	336.44	444.24	336.44	343.02	504.28	353.73	350.79
24	4"	525.69	694.11	525.69	535.98	787.95	552.70	548.10
25	6"	1,051.38	1,388.24	1,051.38	1,071.95	1,575.90	1,105.41	1,096.21
26	8"	1,682.21	2,221.18	1,682.21	1,715.13	2,521.44	1,768.65	1,753.93
27	10"	2,418.77	3,192.95	2,418.77	2,465.49	3,625.46	2,543.06	2,521.28
28	Gallonge charge	3.58	4.73	3.58	3.65	5.37	3.76	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	21.02	27.75	21.02	21.43	31.51	22.10	21.92
34	3/4"	31.54	41.65	31.54	32.16	47.27	33.16	32.89
35	1"	52.58	69.43	52.58	53.61	78.81	55.28	54.81
36	1-1/2"	105.13	138.81	105.13	107.19	157.58	110.53	109.62
37	2"	168.23	222.13	168.23	171.52	252.16	176.87	175.39
38	3"	336.44	444.24	336.44	343.02	504.28	353.73	350.79
39	4"	525.69	694.11	525.69	535.98	787.95	552.70	548.10
40	6"	1,051.38	1,388.24	1,051.38	1,071.95	1,575.90	1,105.41	1,096.21
41	8"	1,682.21	2,221.18	1,682.21	1,715.13	2,521.44	1,768.65	1,753.93
42	10"	2,418.77	3,192.95	2,418.77	2,465.49	3,625.46	2,543.06	2,521.28
43	Gallonge charge	3.58	4.73	3.58	3.65	5.37	3.76	3.80
44								
45	Fire Protection							
46	2"	14.02	18.51	14.02	14.29	21.01	14.74	14.62
47	3"	28.03	37.02	28.03	28.58	42.01	29.47	29.23
48	4"	43.83	57.87	43.83	44.69	65.70	46.08	45.68
49	6"	87.60	115.67	87.60	89.31	131.30	92.10	91.35
50	8"	140.19	185.11	140.19	142.93	210.13	147.39	146.16
51	10"	201.51	266.08	201.51	205.45	302.04	211.87	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Harmony Homes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [] or Sewer [X]

Schedule: E-1s

Def #38

Page: 1 of 1

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	NA	NA	NA	NA	NA	NA	NA
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallage cap (gallons)	NA	NA	NA	NA	NA	NA	NA
13	Gallage Charge, Capped Usage	NA	NA	NA	NA	NA	NA	NA
14								
15								
16	Commercial							
17	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
18	3/4"	NA	NA	NA	NA	NA	NA	NA
19	1"	NA	NA	NA	NA	NA	NA	NA
20	1-1/2"	NA	NA	NA	NA	NA	NA	NA
21	2"	NA	NA	NA	NA	NA	NA	NA
22	3"	NA	NA	NA	NA	NA	NA	NA
23	4"	NA	NA	NA	NA	NA	NA	NA
24	6"	NA	NA	NA	NA	NA	NA	NA
25	8"	NA	NA	NA	NA	NA	NA	NA
26	10"	NA	NA	NA	NA	NA	NA	NA
27	Gallage charge	NA	NA	NA	NA	NA	NA	NA
28								
29	Multi-Family							
30	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA	NA	NA	NA
32	1"	NA	NA	NA	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA	NA	NA	NA
34	2"	NA	NA	NA	NA	NA	NA	NA
35	3"	NA	NA	NA	NA	NA	NA	NA
36	4"	NA	NA	NA	NA	NA	NA	NA
37	6"	NA	NA	NA	NA	NA	NA	NA
38	8"	NA	NA	NA	NA	NA	NA	NA
39	10"	NA	NA	NA	NA	NA	NA	NA
40	Gallage charge	NA	NA	NA	NA	NA	NA	NA
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	NA	NA	NA	NA	NA	NA	NA
44	Com'l. Wastewater Only	NA	NA	NA	NA	NA	NA	NA
45	Reuse per Sprinkler Head	NA	NA	NA	NA	NA	NA	NA
46	Reuse Flat Rate	NA	NA	NA	NA	NA	NA	NA

Rate Schedule - Water

Florida Public Service Commission

Hermits Cove
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer []

Schedule: E-1w Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	9.52	12.57	9.52	9.71	14.27	11.74	21.92
3	3/4"	14.26	18.83	14.26	14.54	21.37	17.59	32.89
4	1"	23.78	31.40	23.78	24.25	35.64	29.34	54.81
5	1-1/2"	47.57	62.81	47.57	48.50	71.30	58.68	109.62
6	2"	76.12	100.50	76.12	77.61	114.10	93.91	175.39
7	3"	152.22	200.99	152.22	155.20	228.16	187.79	350.79
8	4"	237.84	314.05	237.84	242.49	356.49	293.41	548.10
9	6"	475.69	628.10	475.69	485.00	713.00	586.83	1,096.21
10	8"	761.10	1,004.96	761.10	775.99	1,140.80	938.93	1,753.93
11	10"	1,094.09	1,444.63	1,094.09	1,115.50	1,639.91	1,349.72	2,521.28
12	Gallorage							
13	Block 1, 0-5,000	4.73	6.25	4.73	4.82	7.09	5.84	3.80
14	Block 2, 5,000-10,000	4.73	6.25	4.73	4.82	7.09	5.84	4.76
15	Block 3, >10,000	4.73	6.25	4.73	4.82	7.09	5.84	4.76
16								
17	Commercial							
18	5/8" X 3/4"	9.52	12.57	9.52	9.71	14.27	11.74	21.92
19	3/4"	14.26	18.83	14.26	14.54	21.37	17.59	32.89
20	1"	23.78	31.40	23.78	24.25	35.64	29.34	54.81
21	1-1/2"	47.57	62.81	47.57	48.50	71.30	58.68	109.62
22	2"	76.12	100.50	76.12	77.61	114.10	93.91	175.39
23	3"	152.22	200.99	152.22	155.20	228.16	187.79	350.79
24	4"	237.84	314.05	237.84	242.49	356.49	293.41	548.10
25	6"	475.69	628.10	475.69	485.00	713.00	586.83	1,096.21
26	8"	761.10	1,004.96	761.10	775.99	1,140.80	938.93	1,753.93
27	10"	1,094.09	1,444.63	1,094.09	1,115.50	1,639.91	1,349.72	2,521.28
28	Gallorage charge	4.73	6.25	4.73	4.82	7.09	5.84	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	9.52	12.57	9.52	9.71	14.27	11.74	21.92
34	3/4"	14.26	18.83	14.26	14.54	21.37	17.59	32.89
35	1"	23.78	31.40	23.78	24.25	35.64	29.34	54.81
36	1-1/2"	47.57	62.81	47.57	48.50	71.30	58.68	109.62
37	2"	76.12	100.50	76.12	77.61	114.10	93.91	175.39
38	3"	152.22	200.99	152.22	155.20	228.16	187.79	350.79
39	4"	237.84	314.05	237.84	242.49	356.49	293.41	548.10
40	6"	475.69	628.10	475.69	485.00	713.00	586.83	1,096.21
41	8"	761.10	1,004.96	761.10	775.99	1,140.80	938.93	1,753.93
42	10"	1,094.09	1,444.63	1,094.09	1,115.50	1,639.91	1,349.72	2,521.28
43	Gallorage charge	4.73	6.25	4.73	4.82	7.09	5.84	3.80
44								
45	Fire Protection							
46	2"	6.35	8.38	6.35	6.47	9.52	7.83	14.62
47	3"	12.68	16.74	12.68	12.93	19.01	15.64	29.23
48	4"	19.81	26.16	19.81	20.20	29.69	24.44	45.68
49	6"	39.64	52.35	39.64	40.42	59.42	48.90	91.35
50	8"	63.43	83.76	63.43	64.67	95.07	78.25	146.16
51	10"	91.16	120.37	91.16	92.94	136.64	112.46	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Hermits Cove

Schedule: E-1s Def#38

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: T Rendell

Water [] or Sewer [X]

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	NA	NA	NA	NA	NA	NA	NA
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallonge cap (gallons)	NA	NA	NA	NA	NA	NA	NA
13	Gallonge Charge, Capped Usage	NA	NA	NA	NA	NA	NA	NA
14								
15								
16	Commercial							
17	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
18	3/4"	NA	NA	NA	NA	NA	NA	NA
19	1"	NA	NA	NA	NA	NA	NA	NA
20	1-1/2"	NA	NA	NA	NA	NA	NA	NA
21	2"	NA	NA	NA	NA	NA	NA	NA
22	3"	NA	NA	NA	NA	NA	NA	NA
23	4"	NA	NA	NA	NA	NA	NA	NA
24	6"	NA	NA	NA	NA	NA	NA	NA
25	8"	NA	NA	NA	NA	NA	NA	NA
26	10"	NA	NA	NA	NA	NA	NA	NA
27	Gallonge charge	NA	NA	NA	NA	NA	NA	NA
28								
29	Multi-Family							
30	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA	NA	NA	NA
32	1"	NA	NA	NA	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA	NA	NA	NA
34	2"	NA	NA	NA	NA	NA	NA	NA
35	3"	NA	NA	NA	NA	NA	NA	NA
36	4"	NA	NA	NA	NA	NA	NA	NA
37	6"	NA	NA	NA	NA	NA	NA	NA
38	8"	NA	NA	NA	NA	NA	NA	NA
39	10"	NA	NA	NA	NA	NA	NA	NA
40	Gallonge charge	NA	NA	NA	NA	NA	NA	NA
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	NA	NA	NA	NA	NA	NA	NA
44	Cmrl. Wastewater Only	NA	NA	NA	NA	NA	NA	NA
45	Reuse per Sprinkler Head	NA	NA	NA	NA	NA	NA	NA
46	Reuse Flat Rate	NA	NA	NA	NA	NA	NA	NA

Rate Schedule - Water

Florida Public Service Commission

Hobby Hills
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer []

Schedule: E-1w Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	Class/Meter Size	(1) Test Year Period 1	(2) Test Year Period 2	(3) Test Year Period 3	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited interim Rates	(7) Limited interim Rates	(8) Proposed Consolidated Rates
1	Residential								
2	5/8" X 3/4"	9.90	13.07	9.90	10.09	14.84	14.84	21.92	
3	3/4"	14.86	19.63	14.86	15.15	22.27	22.27	32.89	
4	1"	24.76	32.69	24.76	25.24	37.11	37.11	54.81	
5	1-1/2"	49.49	65.34	49.49	50.46	74.18	74.18	109.62	
6	2"	79.20	104.57	79.20	80.75	118.71	118.71	175.39	
7	3"	158.39	209.14	158.39	161.49	237.41	237.41	350.79	
8	4"	247.48	326.78	247.48	252.32	370.94	370.94	548.10	
9	6"	494.98	653.57	494.98	504.67	741.92	741.92	1,096.21	
10	8"	791.96	1,045.70	791.96	807.46	1,187.06	1,187.06	1,753.93	
11	10"	1,138.43	1,503.18	1,138.43	1,160.71	1,706.37	1,706.37	2,521.28	
12	Gallage								
13	Block 1, 0-5,000	2.14	2.83	2.14	2.18	3.21	3.21	3.80	
14	Block 2, 5,000-10,000	2.14	2.83	2.14	2.18	3.21	3.21	4.76	
15	Block 3, >10,000	2.14	2.83	2.14	2.18	3.21	3.21	4.76	
16									
17	Commercial								
18	5/8" X 3/4"	9.90	13.07	9.90	10.09	14.84	14.84	21.92	
19	3/4"	14.86	19.63	14.86	15.15	22.27	22.27	32.89	
20	1"	24.76	32.69	24.76	25.24	37.11	37.11	54.81	
21	1-1/2"	49.49	65.34	49.49	50.46	74.18	74.18	109.62	
22	2"	79.20	104.57	79.20	80.75	118.71	118.71	175.39	
23	3"	158.39	209.14	158.39	161.49	237.41	237.41	350.79	
24	4"	247.48	326.78	247.48	252.32	370.94	370.94	548.10	
25	6"	494.98	653.57	494.98	504.67	741.92	741.92	1,096.21	
26	8"	791.96	1,045.70	791.96	807.46	1,187.06	1,187.06	1,753.93	
27	10"	1,138.43	1,503.18	1,138.43	1,160.71	1,706.37	1,706.37	2,521.28	
28	Gallage charge	2.14	2.83	2.14	2.18	3.21	3.21	3.80	
29									
30									
31									
32	Multi-Family								
33	5/8" X 3/4"	9.90	13.07	9.90	10.09	14.84	14.84	21.92	
34	3/4"	14.86	19.63	14.86	15.15	22.27	22.27	32.89	
35	1"	24.76	32.69	24.76	25.24	37.11	37.11	54.81	
36	1-1/2"	49.49	65.34	49.49	50.46	74.18	74.18	109.62	
37	2"	79.20	104.57	79.20	80.75	118.71	118.71	175.39	
38	3"	158.39	209.14	158.39	161.49	237.41	237.41	350.79	
39	4"	247.48	326.78	247.48	252.32	370.94	370.94	548.10	
40	6"	494.98	653.57	494.98	504.67	741.92	741.92	1,096.21	
41	8"	791.96	1,045.70	791.96	807.46	1,187.06	1,187.06	1,753.93	
42	10"	1,138.43	1,503.18	1,138.43	1,160.71	1,706.37	1,706.37	2,521.28	
43	Gallage charge	2.14	2.83	2.14	2.18	3.21	3.21	3.80	
44									
45	Fire Protection								
46	2"	6.58	8.69	6.58	6.71	9.86	9.86	14.62	
47	3"	13.21	17.44	13.21	13.47	19.80	19.80	29.23	
48	4"	20.63	27.24	20.63	21.03	30.92	30.92	45.68	
49	6"	41.25	54.46	41.25	42.06	61.83	61.83	91.35	
50	8"	66.00	87.14	66.00	67.29	98.93	98.93	146.16	
51	10"	94.87	125.26	94.87	96.73	142.20	142.20	210.11	

Rate Schedule - Sewer

Florida Public Service Commission

Hobby Hills

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [] or Sewer [X]

Schedule: E-1s Def #38

Page: 1 of 1

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	NA	NA	NA	NA	NA	NA	NA
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallage cap (gallons)	NA	NA	NA	NA	NA	NA	NA
13	Gallage Charge, Capped Usage	NA	NA	NA	NA	NA	NA	NA
14								
15								
16	Commercial							
17	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
18	3/4"	NA	NA	NA	NA	NA	NA	NA
19	1"	NA	NA	NA	NA	NA	NA	NA
20	1-1/2"	NA	NA	NA	NA	NA	NA	NA
21	2"	NA	NA	NA	NA	NA	NA	NA
22	3"	NA	NA	NA	NA	NA	NA	NA
23	4"	NA	NA	NA	NA	NA	NA	NA
24	6"	NA	NA	NA	NA	NA	NA	NA
25	8"	NA	NA	NA	NA	NA	NA	NA
26	10"	NA	NA	NA	NA	NA	NA	NA
27	Gallage charge	NA	NA	NA	NA	NA	NA	NA
28								
29	Multi-Family							
30	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA	NA	NA	NA
32	1"	NA	NA	NA	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA	NA	NA	NA
34	2"	NA	NA	NA	NA	NA	NA	NA
35	3"	NA	NA	NA	NA	NA	NA	NA
36	4"	NA	NA	NA	NA	NA	NA	NA
37	6"	NA	NA	NA	NA	NA	NA	NA
38	8"	NA	NA	NA	NA	NA	NA	NA
39	10"	NA	NA	NA	NA	NA	NA	NA
40	Gallage charge	NA	NA	NA	NA	NA	NA	NA
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	NA	NA	NA	NA	NA	NA	NA
44	Com'l. Wastewater Only	NA	NA	NA	NA	NA	NA	NA
45	Reuse per Sprinkler Head	NA	NA	NA	NA	NA	NA	NA
46	Reuse Flat Rate	NA	NA	NA	NA	NA	NA	NA

Rate Schedule - Water

Florida Public Service Commission

Holiday Haven
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer []

Schedule: E-1w Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	10.38	13.70	10.38	10.58	15.56	12.69	21.92
3	3/4"	15.56	20.54	15.56	15.86	23.32	19.02	32.89
4	1"	25.94	34.26	25.94	26.45	38.88	31.70	54.81
5	1-1/2"	51.89	68.51	51.89	52.91	77.78	63.42	109.62
6	2"	83.04	109.65	83.04	84.67	124.47	101.49	175.39
7	3"	166.05	219.26	166.05	169.30	248.89	202.95	350.79
8	4"	259.46	342.59	259.46	264.54	388.90	317.12	548.10
9	6"	518.93	685.20	518.93	529.09	777.82	634.25	1,096.21
10	8"	830.30	1,096.33	830.30	846.55	1,244.52	1,014.81	1,753.93
11	10"	1,193.54	1,575.95	1,193.54	1,216.90	1,788.98	1,458.77	2,521.28
12	Gallonge							
13	Block 1, 0-5,000	4.62	6.10	4.62	4.71	6.92	5.65	3.80
14	Block 2, 5,000-10,000	4.62	6.10	4.62	4.71	6.92	5.65	4.76
15	Block 3, >10,000	4.62	6.10	4.62	4.71	6.92	5.65	4.76
16								
17	Commercial							
18	5/8" X 3/4"	10.38	13.70	10.38	10.58	15.56	12.69	21.92
19	3/4"	15.56	20.54	15.56	15.86	23.32	19.02	32.89
20	1"	25.94	34.26	25.94	26.45	38.88	31.70	54.81
21	1-1/2"	51.89	68.51	51.89	52.91	77.78	63.42	109.62
22	2"	83.04	109.65	83.04	84.67	124.47	101.49	175.39
23	3"	166.05	219.26	166.05	169.30	248.89	202.95	350.79
24	4"	259.46	342.59	259.46	264.54	388.90	317.12	548.10
25	6"	518.93	685.20	518.93	529.09	777.82	634.25	1,096.21
26	8"	830.30	1,096.33	830.30	846.55	1,244.52	1,014.81	1,753.93
27	10"	1,193.54	1,575.95	1,193.54	1,216.90	1,788.98	1,458.77	2,521.28
28	Gallonge charge	4.62	6.10	4.62	4.71	6.92	5.65	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	10.38	13.70	10.38	10.58	15.56	12.69	21.92
34	3/4"	15.56	20.54	15.56	15.86	23.32	19.02	32.89
35	1"	25.94	34.26	25.94	26.45	38.88	31.70	54.81
36	1-1/2"	51.89	68.51	51.89	52.91	77.78	63.42	109.62
37	2"	83.04	109.65	83.04	84.67	124.47	101.49	175.39
38	3"	166.05	219.26	166.05	169.30	248.89	202.95	350.79
39	4"	259.46	342.59	259.46	264.54	388.90	317.12	548.10
40	6"	518.93	685.20	518.93	529.09	777.82	634.25	1,096.21
41	8"	830.30	1,096.33	830.30	846.55	1,244.52	1,014.81	1,753.93
42	10"	1,193.54	1,575.95	1,193.54	1,216.90	1,788.98	1,458.77	2,521.28
43	Gallonge charge	4.62	6.10	4.62	4.71	6.92	5.65	3.80
44								
45	Fire Protection							
46	2"	6.93	9.15	6.93	7.07	10.39	8.47	14.62
47	3"	13.83	18.27	13.83	14.10	20.73	16.90	29.23
48	4"	21.63	28.56	21.63	22.05	32.42	26.44	45.68
49	6"	43.23	57.09	43.23	44.08	64.80	52.84	91.35
50	8"	69.20	91.37	69.20	70.55	103.72	84.58	146.16
51	10"	99.47	131.34	99.47	101.42	149.09	121.57	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Holiday Haven

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [] or Sewer [X]

Schedule: E-1s Def #38

Page: 1 of 1

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	16.43	23.20	16.43	16.77	33.53	24.19	45.26
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallage cap (gallons)	6,000	6,000	6,000	6,000	6,000	6,000	6,000
13	Gallage Charge, Capped Usage	8.79	12.41	8.79	8.97	17.94	12.94	8.73
14								
15								
16	Commercial							
17	5/8" X 3/4"	16.43	23.20	16.43	16.77	33.53	24.19	45.26
18	3/4"	24.61	34.76	24.61	25.12	50.22	36.24	67.89
19	1"	41.05	57.98	41.05	41.91	83.77	60.45	113.14
20	1-1/2"	82.09	115.94	82.09	83.80	167.52	120.88	228.29
21	2"	131.34	185.50	131.34	134.08	268.02	193.40	362.06
22	3"	262.69	371.02	262.69	268.18	536.07	386.81	724.12
23	4"	410.45	579.71	410.45	419.02	837.60	604.39	1,131.44
24	6"	820.89	1,159.42	820.89	838.03	1,675.18	1,208.77	2,262.89
25	8"	1,313.44	1,855.08	1,313.44	1,340.87	2,680.32	1,934.05	3,620.62
26	10"	1,888.07	2,666.69	1,888.07	1,927.50	3,852.96	2,780.20	5,204.65
27	Gallage charge	10.53	14.88	10.53	10.75	21.49	15.51	10.48
28								
29	Multi-Family							
30	5/8" X 3/4"	16.43	23.20	16.43	16.77	33.53	24.19	45.26
31	3/4"	24.61	34.76	24.61	25.12	50.22	36.24	67.89
32	1"	41.05	57.98	41.05	41.91	83.77	60.45	113.14
33	1-1/2"	82.09	115.94	82.09	83.80	167.52	120.88	228.29
34	2"	131.34	185.50	131.34	134.08	268.02	193.40	362.06
35	3"	262.69	371.02	262.69	268.18	536.07	386.81	724.12
36	4"	410.45	579.71	410.45	419.02	837.60	604.39	1,131.44
37	6"	820.89	1,159.42	820.89	838.03	1,675.18	1,208.77	2,262.89
38	8"	1,313.44	1,855.08	1,313.44	1,340.87	2,680.32	1,934.05	3,620.62
39	10"	1,888.07	2,666.69	1,888.07	1,927.50	3,852.96	2,780.20	5,204.65
40	Gallage charge	10.53	14.88	10.53	10.75	21.49	15.51	10.48
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	39.58	55.90	39.58	40.41	80.77	58.28	112.65
44	Com'l. Wastewater Only	39.58	55.90	39.58	40.41	80.77	58.28	701.21
45	Reuse per Sprinkler Head	-	-	-	-	-	-	-
46	Reuse Flat Rate	-	-	-	-	-	-	-

Rate Schedule - Water

Florida Public Service Commission

Imperial Mobile Terrace
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer []

Schedule: E-1w Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Test Year Period 1	Test Year Period 2	Test Year Period 3	Present Rates	Unlimited Interim Rates	Limited Interim Rates	Proposed Consolidated Rates	
1	Residential								
2	5/8" X 3/4"	10.63	14.04	10.63	10.84	15.93	15.93	21.92	
3	3/4"	15.94	21.04	15.94	16.25	23.89	23.89	32.89	
4	1"	26.60	35.12	26.60	27.12	39.87	39.87	54.81	
5	1-1/2"	53.17	70.21	53.17	54.21	79.70	79.70	109.62	
6	2"	85.08	112.34	85.08	86.74	127.53	127.53	175.39	
7	3"	170.15	224.67	170.15	173.48	255.04	255.04	350.79	
8	4"	265.87	351.05	265.87	271.07	398.51	398.51	548.10	
9	6"	531.75	702.12	531.75	542.16	797.03	797.03	1,096.21	
10	8"	850.79	1,123.39	850.79	867.44	1,275.24	1,275.24	1,753.93	
11	10"	1,223.02	1,614.87	1,223.02	1,246.95	1,833.17	1,833.17	2,521.28	
12	Gallonage								
13	Block 1, 0-5,000	2.95	3.89	2.95	3.01	4.42	4.42	3.80	
14	Block 2, 5,000-10,000	2.95	3.89	2.95	3.01	4.42	4.42	4.76	
15	Block 3, >10,000	2.95	3.89	2.95	3.01	4.42	4.42	4.76	
16									
17	Commercial								
18	5/8" X 3/4"	10.63	14.04	10.63	10.84	15.93	15.93	21.92	
19	3/4"	15.94	21.04	15.94	16.25	23.89	23.89	32.89	
20	1"	26.60	35.12	26.60	27.12	39.87	39.87	54.81	
21	1-1/2"	53.17	70.21	53.17	54.21	79.70	79.70	109.62	
22	2"	85.08	112.34	85.08	86.74	127.53	127.53	175.39	
23	3"	170.15	224.67	170.15	173.48	255.04	255.04	350.79	
24	4"	265.87	351.05	265.87	271.07	398.51	398.51	548.10	
25	6"	531.75	702.12	531.75	542.16	797.03	797.03	1,096.21	
26	8"	850.79	1,123.39	850.79	867.44	1,275.24	1,275.24	1,753.93	
27	10"	1,223.02	1,614.87	1,223.02	1,246.95	1,833.17	1,833.17	2,521.28	
28	Gallonage charge	2.95	3.89	2.95	3.01	4.42	4.42	3.80	
29									
30									
31									
32	Multi-Family								
33	5/8" X 3/4"	10.63	14.04	10.63	10.84	15.93	15.93	21.92	
34	3/4"	15.94	21.04	15.94	16.25	23.89	23.89	32.89	
35	1"	26.60	35.12	26.60	27.12	39.87	39.87	54.81	
36	1-1/2"	53.17	70.21	53.17	54.21	79.70	79.70	109.62	
37	2"	85.08	112.34	85.08	86.74	127.53	127.53	175.39	
38	3"	170.15	224.67	170.15	173.48	255.04	255.04	350.79	
39	4"	265.87	351.05	265.87	271.07	398.51	398.51	548.10	
40	6"	531.75	702.12	531.75	542.16	797.03	797.03	1,096.21	
41	8"	850.79	1,123.39	850.79	867.44	1,275.24	1,275.24	1,753.93	
42	10"	1,223.02	1,614.87	1,223.02	1,246.95	1,833.17	1,833.17	2,521.28	
43	Gallonage charge	2.95	3.89	2.95	3.01	4.42	4.42	3.80	
44									
45	Fire Protection								
46	2"	7.09	9.36	7.09	7.23	10.63	10.63	14.62	
47	3"	14.18	18.72	14.18	14.46	21.25	21.25	29.23	
48	4"	22.16	29.26	22.16	22.59	33.22	33.22	45.68	
49	6"	44.30	58.49	44.30	45.17	66.40	66.40	91.35	
50	8"	70.90	93.62	70.90	72.29	106.27	106.27	146.16	
51	10"	101.92	134.57	101.92	103.91	152.77	152.77	210.11	

Rate Schedule - Sewer

Florida Public Service Commission

Imperial Mobile Terrace
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	NA	NA	NA	NA	NA	NA	NA
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallage cap (gallons)	NA	NA	NA	NA	NA	NA	NA
13	Gallage Charge, Capped Usage	NA	NA	NA	NA	NA	NA	NA
14								
15								
16	Commercial							
17	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
18	3/4"	NA	NA	NA	NA	NA	NA	NA
19	1"	NA	NA	NA	NA	NA	NA	NA
20	1-1/2"	NA	NA	NA	NA	NA	NA	NA
21	2"	NA	NA	NA	NA	NA	NA	NA
22	3"	NA	NA	NA	NA	NA	NA	NA
23	4"	NA	NA	NA	NA	NA	NA	NA
24	6"	NA	NA	NA	NA	NA	NA	NA
25	8"	NA	NA	NA	NA	NA	NA	NA
26	10"	NA	NA	NA	NA	NA	NA	NA
27	Gallage charge	NA	NA	NA	NA	NA	NA	NA
28								
29	Multi-Family							
30	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA	NA	NA	NA
32	1"	NA	NA	NA	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA	NA	NA	NA
34	2"	NA	NA	NA	NA	NA	NA	NA
35	3"	NA	NA	NA	NA	NA	NA	NA
36	4"	NA	NA	NA	NA	NA	NA	NA
37	6"	NA	NA	NA	NA	NA	NA	NA
38	8"	NA	NA	NA	NA	NA	NA	NA
39	10"	NA	NA	NA	NA	NA	NA	NA
40	Gallage charge	NA	NA	NA	NA	NA	NA	NA
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	NA	NA	NA	NA	NA	NA	NA
44	Comf. Wastewater Only	NA	NA	NA	NA	NA	NA	NA
45	Reuse per Sprinkler Head	NA	NA	NA	NA	NA	NA	NA
46	Reuse Flat Rate	NA	NA	NA	NA	NA	NA	NA

Rate Schedule - Water

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer []

Schedule: E-1w Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	10.25	13.54	10.25	10.45	15.36	14.12	21.92
3	3/4"	15.39	20.33	15.39	15.69	23.07	21.20	32.89
4	1"	25.64	33.85	25.64	26.14	38.43	35.33	54.81
5	1-1/2"	51.29	67.73	51.29	52.29	76.88	70.67	109.62
6	2"	82.07	108.37	82.07	83.68	123.01	113.07	175.39
7	3"	164.14	216.72	164.14	167.35	246.03	226.15	350.79
8	4"	256.46	338.63	256.46	261.48	384.40	353.34	548.10
9	6"	512.93	677.28	512.93	522.97	768.82	706.70	1,096.21
10	8"	820.69	1,083.64	820.69	836.75	1,230.12	1,130.73	1,753.93
11	10"	1,179.75	1,557.74	1,179.75	1,202.84	1,768.31	1,625.43	2,521.28
12	Gallonge							
13	Block 1, 0-5,000	3.89	5.13	3.89	3.97	5.83	5.36	3.80
14	Block 2, 5,000-10,000	3.89	5.13	3.89	3.97	5.83	5.36	4.76
15	Block 3, >10,000	3.89	5.13	3.89	3.97	5.83	5.36	4.76
16								
17	Commercial							
18	5/8" X 3/4"	10.25	13.54	10.25	10.45	15.36	14.12	21.92
19	3/4"	15.39	20.33	15.39	15.69	23.07	21.20	32.89
20	1"	25.64	33.85	25.64	26.14	38.43	35.33	54.81
21	1-1/2"	51.29	67.73	51.29	52.29	76.88	70.67	109.62
22	2"	82.07	108.37	82.07	83.68	123.01	113.07	175.39
23	3"	164.14	216.72	164.14	167.35	246.03	226.15	350.79
24	4"	256.46	338.63	256.46	261.48	384.40	353.34	548.10
25	6"	512.93	677.28	512.93	522.97	768.82	706.70	1,096.21
26	8"	820.69	1,083.64	820.69	836.75	1,230.12	1,130.73	1,753.93
27	10"	1,179.75	1,557.74	1,179.75	1,202.84	1,768.31	1,625.43	2,521.28
28	Gallonge charge	3.89	5.13	3.89	3.97	5.83	5.36	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	10.25	13.54	10.25	10.45	15.36	14.12	21.92
34	3/4"	15.39	20.33	15.39	15.69	23.07	21.20	32.89
35	1"	25.64	33.85	25.64	26.14	38.43	35.33	54.81
36	1-1/2"	51.29	67.73	51.29	52.29	76.88	70.67	109.62
37	2"	82.07	108.37	82.07	83.68	123.01	113.07	175.39
38	3"	164.14	216.72	164.14	167.35	246.03	226.15	350.79
39	4"	256.46	338.63	256.46	261.48	384.40	353.34	548.10
40	6"	512.93	677.28	512.93	522.97	768.82	706.70	1,096.21
41	8"	820.69	1,083.64	820.69	836.75	1,230.12	1,130.73	1,753.93
42	10"	1,179.75	1,557.74	1,179.75	1,202.84	1,768.31	1,625.43	2,521.28
43	Gallonge charge	3.89	5.13	3.89	3.97	5.83	5.36	3.80
44								
45	Fire Protection							
46	2"	6.85	9.04	6.85	6.98	10.27	9.44	14.62
47	3"	13.68	18.06	13.68	13.95	20.50	18.85	29.23
48	4"	21.37	28.22	21.37	21.79	32.03	29.44	45.68
49	6"	42.74	56.43	42.74	43.58	64.06	58.89	91.35
50	8"	68.38	90.29	68.38	69.72	102.49	94.21	146.16
51	10"	98.31	129.81	98.31	100.23	147.36	135.45	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Interlachen Lake/Park Manor
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	29.80	42.09	29.80	30.42	60.81	44.49	45.26
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallage cap (gallons)	6,000	6,000	6,000	6,000	6,000	6,000	6,000
13	Gallage Charge, Capped Usage	5.95	8.41	5.95	6.07	12.14	8.88	8.73
14								
15								
16	Commercial							
17	5/8" X 3/4"	29.80	42.09	29.80	30.42	60.81	44.49	45.26
18	3/4"	44.68	63.11	44.68	45.61	91.18	66.71	67.89
19	1"	74.49	105.21	74.49	76.05	152.01	111.22	113.14
20	1-1/2"	148.97	210.40	148.97	152.08	304.00	222.42	226.29
21	2"	238.36	336.66	238.36	243.34	486.42	355.88	362.06
22	3"	476.72	673.32	476.72	486.68	972.84	711.76	724.12
23	4"	744.88	1,052.06	744.88	760.44	1,520.07	1,112.13	1,131.44
24	6"	1,489.73	2,104.08	1,489.73	1,520.84	3,040.07	2,224.21	2,262.89
25	8"	2,383.58	3,366.54	2,383.58	2,433.36	4,864.14	3,558.76	3,620.62
26	10"	3,426.40	4,839.40	3,426.40	3,497.96	6,992.20	5,115.72	5,204.65
27	Gallage charge	7.13	10.08	7.13	7.28	14.55	10.65	10.48
28								
29	Multi-Family							
30	5/8" X 3/4"	29.80	42.09	29.80	30.42	60.81	44.49	45.26
31	3/4"	44.68	63.11	44.68	45.61	91.18	66.71	67.89
32	1"	74.49	105.21	74.49	76.05	152.01	111.22	113.14
33	1-1/2"	148.97	210.40	148.97	152.08	304.00	222.42	226.29
34	2"	238.36	336.66	238.36	243.34	486.42	355.88	362.06
35	3"	476.72	673.32	476.72	486.68	972.84	711.76	724.12
36	4"	744.88	1,052.06	744.88	760.44	1,520.07	1,112.13	1,131.44
37	6"	1,489.73	2,104.08	1,489.73	1,520.84	3,040.07	2,224.21	2,262.89
38	8"	2,383.58	3,366.54	2,383.58	2,433.36	4,864.14	3,558.76	3,620.62
39	10"	3,426.40	4,839.40	3,426.40	3,497.96	6,992.20	5,115.72	5,204.65
40	Gallage charge	7.13	10.08	7.13	7.28	14.55	10.65	10.48
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	49.36	69.72	49.36	50.39	100.73	73.70	112.65
44	Comf. Wastewater Only	49.36	69.72	49.36	50.39	100.73	73.70	701.21
45	Reuse per Sprinkler Head	-	-	-	-	-	-	-
46	Reuse Flat Rate	-	-	-	-	-	-	-

Rate Schedule - Water

Florida Public Service Commission

Jasmine Lakes
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer []

Schedule: E-1w Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Test Year Period 1	Test Year Period 2	Test Year Period 3	Present Rates	Unlimited Interim Rates	Limited Interim Rates	Proposed Consolidated Rates	
1	Residential								
2	5/8" X 3/4"	9.30	10.73	9.30	9.42	8.80	9.30	21.92	
3	3/4"	-	-	-	-	-	-	32.89	
4	1"	23.29	22.89	23.29	23.58	22.04	23.29	54.81	
5	1-1/2"	46.54	45.74	46.54	47.13	44.04	46.54	109.62	
6	2"	74.47	73.19	74.47	75.41	70.47	74.47	175.39	
7	3"	148.93	146.37	148.93	150.80	140.93	148.93	350.79	
8	4"	232.74	228.74	232.74	235.67	220.24	232.74	548.10	
9	6"	465.46	457.47	465.46	471.32	440.46	465.46	1,096.21	
10	8"	744.73	731.94	744.73	754.10	704.73	744.73	1,753.93	
11	10"	-	-	-	-	-	-	2,521.28	
12	Gallage								
13	Block 1, 0-5,000	3.18	3.13	3.18	3.22	3.01	3.18	3.80	
14	Block 2, 5,000-10,000	3.18	3.13	3.18	3.22	3.01	3.18	4.76	
15	Block 3, >10,000	3.18	3.13	3.18	3.22	3.01	3.18	4.76	
16									
17	Commercial								
18	5/8" X 3/4"	9.30	10.73	9.30	9.42	8.80	9.30	21.92	
19	3/4"	-	-	-	-	-	-	32.89	
20	1"	23.29	22.89	23.29	23.58	22.04	23.29	54.81	
21	1-1/2"	46.54	45.74	46.54	47.13	44.04	46.54	109.62	
22	2"	74.47	73.19	74.47	75.41	70.47	74.47	175.39	
23	3"	148.93	146.37	148.93	150.80	140.93	148.93	350.79	
24	4"	232.74	228.74	232.74	235.67	220.24	232.74	548.10	
25	6"	465.46	457.47	465.46	471.32	440.46	465.46	1,096.21	
26	8"	744.73	731.94	744.73	754.10	704.73	744.73	1,753.93	
27	10"	-	-	-	-	-	-	2,521.28	
28	Gallage charge	3.18	3.13	3.18	3.22	3.01	3.18	3.80	
29									
30									
31									
32	Multi-Family								
33	5/8" X 3/4"	-	-	-	-	8.80	9.30	21.92	
34	3/4"	-	-	-	-	-	-	32.89	
35	1"	-	-	-	-	22.04	23.29	54.81	
36	1-1/2"	-	-	-	-	44.04	46.54	109.62	
37	2"	-	-	-	-	70.47	74.47	175.39	
38	3"	-	-	-	-	140.93	148.93	350.79	
39	4"	-	-	-	-	220.24	232.74	548.10	
40	6"	-	-	-	-	440.46	465.46	1,096.21	
41	8"	-	-	-	-	704.73	744.73	1,753.93	
42	10"	-	-	-	-	-	-	2,521.28	
43	Gallage charge	-	-	-	-	3.01	3.18	3.80	
44									
45	Fire Protection								
46	2"	-	-	-	-	-	-	14.62	
47	3"	-	-	-	-	-	-	29.23	
48	4"	73.39	76.24	73.39	79.18	69.45	73.39	45.68	
49	6"	146.79	152.51	146.79	158.38	138.90	146.79	91.35	
50	8"	234.85	243.99	234.85	253.39	222.23	234.85	146.16	
51	10"	-	-	-	-	-	-	210.11	

Rate Schedule - Sewer

Florida Public Service Commission

Jasmine Lakes
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	10.91	13.80	10.91	11.17	24.39	24.39	45.26
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallage cap (gallons)	6,000	6,000	6,000	6,000	6,000	6,000	6,000
13	Gallage Charge, Capped Usage	2.74	3.47	2.74	2.80	6.13	6.13	8.73
14								
15								
16	Commercial							
17	5/8" X 3/4"	10.91	13.80	10.91	11.17	24.39	24.39	45.26
18	3/4"	-	-	-	-	-	-	67.89
19	1"	27.22	34.44	27.22	27.86	60.85	60.85	113.14
20	1-1/2"	54.46	68.89	54.46	55.74	121.75	121.75	226.29
21	2"	87.15	110.24	87.15	89.19	194.83	194.83	362.06
22	3"	174.27	220.45	174.27	178.35	389.59	389.59	724.12
23	4"	272.29	344.44	272.29	278.67	608.72	608.72	1,131.44
24	6"	544.63	688.95	544.63	557.39	1,217.55	1,217.55	2,262.89
25	8"	871.37	1,102.27	871.37	891.78	1,947.99	1,947.99	3,620.62
26	10"	-	-	-	-	-	-	5,204.65
27	Gallage charge	3.31	4.18	3.31	3.39	7.40	7.40	10.48
28								
29	Multi-Family							
30	5/8" X 3/4"	-	13.80	-	11.17	24.39	24.39	45.26
31	3/4"	-	-	-	-	-	-	67.89
32	1"	-	34.44	-	27.86	60.85	60.85	113.14
33	1-1/2"	-	68.89	-	55.74	121.75	121.75	226.29
34	2"	-	110.24	-	89.19	194.83	194.83	362.06
35	3"	-	220.45	-	178.35	389.59	389.59	724.12
36	4"	-	344.44	-	278.67	608.72	608.72	1,131.44
37	6"	-	688.95	-	557.39	1,217.55	1,217.55	2,262.89
38	8"	-	1,102.27	-	891.78	1,947.99	1,947.99	3,620.62
39	10"	-	-	-	-	-	-	5,204.65
40	Gallage charge	-	4.18	-	3.39	7.40	7.40	10.48
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	-	-	-	-	-	-	112.65
44	Comr'l. Wastewater Only	-	-	-	-	-	-	701.21
45	Reuse per Sprinkler Head	-	-	-	-	-	-	-
46	Reuse Flat Rate	-	-	-	-	-	-	-

Rate Schedule - Water

Florida Public Service Commission

Jungle Den
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer []

Schedule: E-1w Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	6.51	8.59	6.51	6.64	9.76	8.43	21.92
3	3/4"	9.77	12.90	9.77	9.96	14.64	12.65	32.89
4	1"	16.31	21.54	16.31	16.63	24.45	21.11	54.81
5	1-1/2"	32.59	43.04	32.59	33.23	48.85	42.19	109.62
6	2"	52.16	68.87	52.16	53.18	78.18	67.52	175.39
7	3"	104.29	137.71	104.29	106.33	156.32	135.01	350.79
8	4"	162.97	215.19	162.97	166.16	244.27	210.97	548.10
9	6"	325.97	430.40	325.97	332.35	488.59	421.98	1,096.21
10	8"	521.52	688.62	521.52	531.73	781.70	675.12	1,753.93
11	10"	749.69	989.88	749.69	764.36	1,123.70	970.49	2,521.28
12	Gallorage							
13	Block 1, 0-5,000	5.02	6.63	5.02	5.12	7.52	6.50	3.80
14	Block 2, 5,000-10,000	5.02	6.63	5.02	5.12	7.52	6.50	4.76
15	Block 3, >10,000	5.02	6.63	5.02	5.12	7.52	6.50	4.76
16								
17	Commercial							
18	5/8" X 3/4"	6.51	8.59	6.51	6.64	9.76	8.43	21.92
19	3/4"	9.77	12.90	9.77	9.96	14.64	12.65	32.89
20	1"	16.31	21.54	16.31	16.63	24.45	21.11	54.81
21	1-1/2"	32.59	43.04	32.59	33.23	48.85	42.19	109.62
22	2"	52.16	68.87	52.16	53.18	78.18	67.52	175.39
23	3"	104.29	137.71	104.29	106.33	156.32	135.01	350.79
24	4"	162.97	215.19	162.97	166.16	244.27	210.97	548.10
25	6"	325.97	430.40	325.97	332.35	488.59	421.98	1,096.21
26	8"	521.52	688.62	521.52	531.73	781.70	675.12	1,753.93
27	10"	749.69	989.88	749.69	764.36	1,123.70	970.49	2,521.28
28	Gallorage charge	5.02	6.63	5.02	5.12	7.52	6.50	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	6.51	8.59	6.51	6.64	9.76	8.43	21.92
34	3/4"	9.77	12.90	9.77	9.96	14.64	12.65	32.89
35	1"	16.31	21.54	16.31	16.63	24.45	21.11	54.81
36	1-1/2"	32.59	43.04	32.59	33.23	48.85	42.19	109.62
37	2"	52.16	68.87	52.16	53.18	78.18	67.52	175.39
38	3"	104.29	137.71	104.29	106.33	156.32	135.01	350.79
39	4"	162.97	215.19	162.97	166.16	244.27	210.97	548.10
40	6"	325.97	430.40	325.97	332.35	488.59	421.98	1,096.21
41	8"	521.52	688.62	521.52	531.73	781.70	675.12	1,753.93
42	10"	749.69	989.88	749.69	764.36	1,123.70	970.49	2,521.28
43	Gallorage charge	5.02	6.63	5.02	5.12	7.52	6.50	3.80
44								
45	Fire Protection							
46	2"	4.35	5.74	4.35	4.44	6.52	5.63	14.62
47	3"	8.69	11.48	8.69	8.86	13.03	11.25	29.23
48	4"	13.58	17.93	13.58	13.85	20.35	17.58	45.68
49	6"	27.17	35.87	27.17	27.70	40.72	35.17	91.35
50	8"	43.45	57.37	43.45	44.30	65.13	56.25	146.16
51	10"	62.49	82.51	62.49	63.71	93.67	80.89	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Jungle Den
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	12.35	17.44	12.35	12.61	25.20	18.24	45.26
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallage cap (gallons)	6,000	6,000	6,000	6,000	6,000	6,000	6,000
13	Gallage Charge, Capped Usage	9.57	13.51	9.57	9.77	19.53	14.13	8.73
14								
15								
16	Commercial							
17	5/8" X 3/4"	12.35	17.44	12.35	12.61	25.20	18.24	45.26
18	3/4"	18.51	26.14	18.51	18.90	37.77	27.34	67.89
19	1"	30.83	43.54	30.83	31.47	62.91	45.53	113.14
20	1-1/2"	61.67	87.11	61.67	62.96	125.85	91.08	226.29
21	2"	98.68	139.37	98.68	100.74	201.37	145.74	362.06
22	3"	197.36	278.75	197.36	201.48	402.75	291.48	724.12
23	4"	308.35	435.51	308.35	314.79	629.25	455.41	1,131.44
24	6"	616.74	871.08	616.74	629.62	1,258.57	910.87	2,262.89
25	8"	986.79	1,393.74	986.79	1,007.40	2,013.73	1,457.40	3,620.62
26	10"	1,418.50	2,003.47	1,418.50	1,448.12	2,894.71	2,095.00	5,204.65
27	Gallage charge	11.49	16.23	11.49	11.73	23.45	16.97	10.48
28								
29	Multi-Family							
30	5/8" X 3/4"	12.35	17.44	12.35	12.61	25.20	18.24	45.26
31	3/4"	18.51	26.14	18.51	18.90	37.77	27.34	67.89
32	1"	30.83	43.54	30.83	31.47	62.91	45.53	113.14
33	1-1/2"	61.67	87.11	61.67	62.96	125.85	91.08	226.29
34	2"	98.68	139.37	98.68	100.74	201.37	145.74	362.06
35	3"	197.36	278.75	197.36	201.48	402.75	291.48	724.12
36	4"	308.35	435.51	308.35	314.79	629.25	455.41	1,131.44
37	6"	616.74	871.08	616.74	629.62	1,258.57	910.87	2,262.89
38	8"	986.79	1,393.74	986.79	1,007.40	2,013.73	1,457.40	3,620.62
39	10"	1,418.50	2,003.47	1,418.50	1,448.12	2,894.71	2,095.00	5,204.65
40	Gallage charge	11.49	16.23	11.49	11.73	23.45	16.97	10.48
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	30.85	43.57	30.85	31.49	62.96	45.56	112.65
44	Com'l. Wastewater Only	30.85	43.57	30.85	31.49	62.96	45.56	701.21
45	Reuse per Sprinkler Head	-	-	-	-	-	-	-
46	Reuse Flat Rate	-	-	-	-	-	-	-

Rate Schedule - Water

Florida Public Service Commission

Kings Cove
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer []

Schedule: E-1w Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	8.12	11.40	8.12	8.29	9.25	9.25	21.92
3	3/4"	12.20	17.11	12.20	12.46	13.89	13.89	32.89
4	1"	20.32	28.51	20.32	20.75	23.14	23.14	54.81
5	1-1/2"	40.65	57.03	40.65	41.52	46.30	46.30	109.62
6	2"	65.05	91.27	65.05	66.44	74.09	74.09	175.39
7	3"	130.11	182.55	130.11	132.88	148.18	148.18	350.79
8	4"	203.27	285.19	203.27	207.61	231.50	231.50	548.10
9	6"	406.54	570.39	406.54	415.21	463.01	463.01	1,096.21
10	8"	-	-	-	-	-	-	1,753.93
11	10"	-	-	-	-	-	-	2,521.28
12	Gallage							
13	Block 1, 0-5,000	1.31	1.83	1.31	1.34	1.49	1.49	3.80
14	Block 2, 5,000-10,000	1.31	1.83	1.31	1.34	1.49	1.49	4.76
15	Block 3, >10,000	1.31	1.83	1.31	1.34	1.49	1.49	4.76
16								
17	Commercial							
18	5/8" X 3/4"	8.12	11.40	8.12	8.29	9.25	9.25	21.92
19	3/4"	12.20	17.11	12.20	12.46	13.89	13.89	32.89
20	1"	20.32	28.51	20.32	20.75	23.14	23.14	54.81
21	1-1/2"	40.65	57.03	40.65	41.52	46.30	46.30	109.62
22	2"	65.05	91.27	65.05	66.44	74.09	74.09	175.39
23	3"	130.11	182.55	130.11	132.88	148.18	148.18	350.79
24	4"	203.27	285.19	203.27	207.61	231.50	231.50	548.10
25	6"	406.54	570.39	406.54	415.21	463.01	463.01	1,096.21
26	8"	-	-	-	-	-	-	1,753.93
27	10"	-	-	-	-	-	-	2,521.28
28	Gallage charge	1.22	1.83	1.22	1.34	1.39	1.39	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	-	-	-	-	9.25	9.25	21.92
34	3/4"	-	-	-	-	13.89	13.89	32.89
35	1"	-	-	-	-	23.14	23.14	54.81
36	1-1/2"	-	-	-	-	46.30	46.30	109.62
37	2"	-	-	-	-	74.09	74.09	175.39
38	3"	-	-	-	-	148.18	148.18	350.79
39	4"	-	-	-	-	231.50	231.50	548.10
40	6"	-	-	-	-	463.01	463.01	1,096.21
41	8"	-	-	-	-	-	-	1,753.93
42	10"	-	-	-	-	-	-	2,521.28
43	Gallage charge	-	-	-	-	1.39	1.39	3.80
44								
45	Fire Protection							
46	2"	-	-	-	-	-	-	14.62
47	3"	-	-	-	-	-	-	29.23
48	4"	-	-	-	-	-	-	45.68
49	6"	-	-	-	-	-	-	91.35
50	8"	-	-	-	-	-	-	146.16
51	10"	-	-	-	-	-	-	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Kings Cove
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	9.24	13.67	9.24	9.51	10.93	10.93	45.26
3	3/4"	13.84	20.48	13.84	14.24	16.37	16.37	45.26
4	1"	23.07	34.13	23.07	23.73	27.28	27.28	45.26
5	1-1/2"	46.17	68.31	46.17	47.50	54.60	54.60	45.26
6	2"	73.84	109.26	73.84	75.96	87.32	87.32	45.26
7	3"	147.73	218.59	147.73	151.98	174.70	174.70	45.26
8	4"	230.77	341.46	230.77	237.40	272.91	272.91	45.26
9	6"	461.59	682.98	461.59	474.86	545.87	545.87	45.26
10	8"	-	-	-	-	-	-	45.26
11	10"	-	-	-	-	-	-	45.26
12	Gallorage cap (gallons)	10,000	6,000	10,000	10,000	10,000	10,000	6,000
13	Gallorage Charge, Capped Usage	3.24	4.80	3.24	3.33	3.83	3.83	8.73
14								
15								
16	Commercial							
17	5/8" X 3/4"	9.24	13.67	9.24	9.51	10.93	10.93	45.26
18	3/4"	13.84	20.48	13.84	14.24	16.37	16.37	67.89
19	1"	23.07	34.13	23.07	23.73	27.28	27.28	113.14
20	1-1/2"	46.17	68.31	46.17	47.50	54.60	54.60	226.29
21	2"	73.84	109.26	73.84	75.96	87.32	87.32	362.06
22	3"	147.73	218.59	147.73	151.98	174.70	174.70	724.12
23	4"	230.77	341.46	230.77	237.40	272.91	272.91	1,131.44
24	6"	461.59	682.98	461.59	474.86	545.87	545.87	2,262.89
25	8"	-	-	-	-	-	-	3,620.62
26	10"	-	-	-	-	-	-	5,204.65
27	Gallorage charge	3.24	4.80	3.24	3.33	3.83	3.83	10.48
28								
29	Multi-Family							
30	5/8" X 3/4"	9.24	-	9.24	9.51	10.93	10.93	45.26
31	3/4"	13.84	-	13.84	14.24	16.37	16.37	67.89
32	1"	23.07	-	23.07	23.73	27.28	27.28	113.14
33	1-1/2"	46.17	-	46.17	47.50	54.60	54.60	226.29
34	2"	73.84	-	73.84	75.96	87.32	87.32	362.06
35	3"	147.73	-	147.73	151.98	174.70	174.70	724.12
36	4"	230.77	-	230.77	237.40	272.91	272.91	1,131.44
37	6"	461.59	-	461.59	474.86	545.87	545.87	2,262.89
38	8"	-	-	-	-	-	-	3,620.62
39	10"	-	-	-	-	-	-	5,204.65
40	Gallorage charge	3.24	-	3.24	3.33	3.83	3.83	10.48
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	-	-	-	-	-	-	112.65
44	Cmrl. Wastewater Only	-	-	-	-	-	-	701.21
45	Reuse per Sprinkler Head	-	-	-	-	-	-	-
46	Reuse Flat Rate	-	-	-	-	-	-	-

Rate Schedule - Water

Florida Public Service Commission

Kingswood
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer []

Schedule: E-1w Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	10.63	14.04	10.63	10.84	15.93	15.93	21.92
3	3/4"	15.94	21.04	15.94	16.25	23.89	23.89	32.89
4	1"	26.60	35.12	26.60	27.12	39.87	39.87	54.81
5	1-1/2"	53.17	70.21	53.17	54.21	79.70	79.70	109.62
6	2"	85.08	112.34	85.08	86.74	127.53	127.53	175.39
7	3"	170.15	224.67	170.15	173.48	255.04	255.04	350.79
8	4"	265.87	351.05	265.87	271.07	398.51	398.51	548.10
9	6"	531.75	702.12	531.75	542.16	797.03	797.03	1,096.21
10	8"	850.79	1,123.39	850.79	867.44	1,275.24	1,275.24	1,753.93
11	10"	1,223.02	1,614.87	1,223.02	1,246.95	1,833.17	1,833.17	2,521.28
12	Gallonge							
13	Block 1, 0-5,000	2.95	3.89	2.95	3.01	4.42	4.42	3.80
14	Block 2, 5,000-10,000	2.95	3.89	2.95	3.01	4.42	4.42	4.76
15	Block 3, >10,000	2.95	3.89	2.95	3.01	4.42	4.42	4.76
16								
17	Commercial							
18	5/8" X 3/4"	10.63	14.04	10.63	10.84	15.93	15.93	21.92
19	3/4"	15.94	21.04	15.94	16.25	23.89	23.89	32.89
20	1"	26.60	35.12	26.60	27.12	39.87	39.87	54.81
21	1-1/2"	53.17	70.21	53.17	54.21	79.70	79.70	109.62
22	2"	85.08	112.34	85.08	86.74	127.53	127.53	175.39
23	3"	170.15	224.67	170.15	173.48	255.04	255.04	350.79
24	4"	265.87	351.05	265.87	271.07	398.51	398.51	548.10
25	6"	531.75	702.12	531.75	542.16	797.03	797.03	1,096.21
26	8"	850.79	1,123.39	850.79	867.44	1,275.24	1,275.24	1,753.93
27	10"	1,223.02	1,614.87	1,223.02	1,246.95	1,833.17	1,833.17	2,521.28
28	Gallonge charge	2.95	3.89	2.95	3.01	4.42	4.42	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	10.63	14.04	10.63	10.84	15.93	15.93	21.92
34	3/4"	15.94	21.04	15.94	16.25	23.89	23.89	32.89
35	1"	26.60	35.12	26.60	27.12	39.87	39.87	54.81
36	1-1/2"	53.17	70.21	53.17	54.21	79.70	79.70	109.62
37	2"	85.08	112.34	85.08	86.74	127.53	127.53	175.39
38	3"	170.15	224.67	170.15	173.48	255.04	255.04	350.79
39	4"	265.87	351.05	265.87	271.07	398.51	398.51	548.10
40	6"	531.75	702.12	531.75	542.16	797.03	797.03	1,096.21
41	8"	850.79	1,123.39	850.79	867.44	1,275.24	1,275.24	1,753.93
42	10"	1,223.02	1,614.87	1,223.02	1,246.95	1,833.17	1,833.17	2,521.28
43	Gallonge charge	2.95	3.89	2.95	3.01	4.42	4.42	3.80
44								
45	Fire Protection							
46	2"	7.09	9.36	7.09	7.23	10.63	10.63	14.62
47	3"	14.18	18.72	14.18	14.46	21.25	21.25	29.23
48	4"	22.16	29.26	22.16	22.59	33.22	33.22	45.68
49	6"	44.30	58.49	44.30	45.17	66.40	66.40	91.35
50	8"	70.90	93.62	70.90	72.29	106.27	106.27	146.16
51	10"	101.92	134.57	101.92	103.91	152.77	152.77	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Kingswood

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [] or Sewer [X]

Schedule: E-1s Def #38

Page: 1 of 1

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	NA	NA	NA	NA	NA	NA	NA
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallage cap (gallons)	NA	NA	NA	NA	NA	NA	NA
13	Gallage Charge, Capped Usage	NA	NA	NA	NA	NA	NA	NA
14								
15								
16	Commercial							
17	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
18	3/4"	NA	NA	NA	NA	NA	NA	NA
19	1"	NA	NA	NA	NA	NA	NA	NA
20	1-1/2"	NA	NA	NA	NA	NA	NA	NA
21	2"	NA	NA	NA	NA	NA	NA	NA
22	3"	NA	NA	NA	NA	NA	NA	NA
23	4"	NA	NA	NA	NA	NA	NA	NA
24	6"	NA	NA	NA	NA	NA	NA	NA
25	8"	NA	NA	NA	NA	NA	NA	NA
26	10"	NA	NA	NA	NA	NA	NA	NA
27	Gallage charge	NA	NA	NA	NA	NA	NA	NA
28								
29	Multi-Family							
30	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA	NA	NA	NA
32	1"	NA	NA	NA	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA	NA	NA	NA
34	2"	NA	NA	NA	NA	NA	NA	NA
35	3"	NA	NA	NA	NA	NA	NA	NA
36	4"	NA	NA	NA	NA	NA	NA	NA
37	6"	NA	NA	NA	NA	NA	NA	NA
38	8"	NA	NA	NA	NA	NA	NA	NA
39	10"	NA	NA	NA	NA	NA	NA	NA
40	Gallage charge	NA	NA	NA	NA	NA	NA	NA
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	NA	NA	NA	NA	NA	NA	NA
44	Com'l. Wastewater Only	NA	NA	NA	NA	NA	NA	NA
45	Reuse per Sprinkler Head	NA	NA	NA	NA	NA	NA	NA
46	Reuse Flat Rate	NA	NA	NA	NA	NA	NA	NA

Rate Schedule - Water

Florida Public Service Commission

Lake Gibson Estates

Schedule: E-1w Def #38

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: T Rendell

Water [X] or Sewer []

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

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Test Year Period 1	Test Year Period 2	Test Year Period 3	Present Rates	Unlimited Interim Rates	Limited Interim Rates	Proposed Consolidated Rates	
1	Residential								
2	5/8" X 3/4"	7.05	8.15	7.05	7.19	10.57	10.57	21.92	
3	3/4"	-	-	-	-	-	-	32.89	
4	1"	7.05	8.15	7.05	7.19	10.57	10.57	54.81	
5	1-1/2"	-	-	-	-	-	-	109.62	
6	2"	-	-	-	-	-	-	175.39	
7	3"	-	-	-	-	-	-	350.79	
8	4"	-	-	-	-	-	-	548.10	
9	6"	-	-	-	-	-	-	1,096.21	
10	8"	-	-	-	-	-	-	1,753.93	
11	10"	-	-	-	-	-	-	2,521.28	
12	Gallonage								
13	Block 1, 0-5,000	1.02	2.33	1.02	1.04	1.53	1.53	3.80	
14	Block 2, 5,000-10,000	1.02	2.33	1.02	1.04	1.53	1.53	4.76	
15	Block 3, >10,000	1.02	2.33	1.02	1.04	1.53	1.53	4.76	
16									
17	Commercial								
18	5/8" X 3/4"	7.05	8.15	7.05	7.19	10.57	10.57	21.92	
19	3/4"	-	-	-	-	-	-	32.89	
20	1"	7.05	8.15	7.05	7.19	10.57	10.57	54.81	
21	1-1/2"	7.05	8.15	7.05	7.19	10.57	10.57	109.62	
22	2"	7.05	8.15	7.05	7.19	10.57	10.57	175.39	
23	3"	-	-	-	-	-	-	350.79	
24	4"	-	-	-	-	-	-	548.10	
25	6"	-	-	-	-	-	-	1,096.21	
26	8"	-	-	-	-	-	-	1,753.93	
27	10"	-	-	-	-	-	-	2,521.28	
28	Gallonage charge	1.02	2.33	1.02	1.04	1.53	1.53	3.80	
29									
30									
31									
32	Multi-Family								
33	5/8" X 3/4"	7.05	8.15	7.05	7.19	10.57	10.57	21.92	
34	3/4"	-	-	-	-	-	-	32.89	
35	1"	-	-	-	-	10.57	10.57	54.81	
36	1-1/2"	-	-	-	-	10.57	10.57	109.62	
37	2"	-	-	-	-	10.57	10.57	175.39	
38	3"	-	-	-	-	-	-	350.79	
39	4"	-	-	-	-	-	-	548.10	
40	6"	-	-	-	-	-	-	1,096.21	
41	8"	-	-	-	-	-	-	1,753.93	
42	10"	-	-	-	-	-	-	2,521.28	
43	Gallonage charge	1.02	2.33	1.02	1.04	1.53	1.53	3.80	
44									
45	Fire Protection								
46	2"	-	-	-	-	-	-	14.62	
47	3"	-	-	-	-	-	-	29.23	
48	4"	-	-	-	-	-	-	45.68	
49	6"	-	-	-	-	-	-	91.35	
50	8"	-	-	-	-	-	-	146.16	
51	10"	-	-	-	-	-	-	210.11	

Rate Schedule - Sewer

Florida Public Service Commission

Lake Gibson Estates
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	26.81	38.10	26.81	48.16	54.71	54.71	45.26
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallage cap (gallons)							6,000
13	Gallage Charge, Capped Usage	-	-	-	-	-	-	-
14								
15								
16	Commercial							
17	5/8" X 3/4"	26.81	38.10	26.81	48.16	54.71	54.71	45.26
18	3/4"	26.81	38.10	26.81	48.16	54.71	54.71	67.89
19	1"	26.81	38.10	26.81	48.16	54.71	54.71	113.14
20	1-1/2"	26.81	38.10	26.81	48.16	54.71	54.71	226.29
21	2"	26.81	38.10	26.81	48.16	54.71	54.71	362.06
22	3"	26.81	38.10	26.81	48.16	54.71	54.71	724.12
23	4"	26.81	38.10	26.81	48.16	54.71	54.71	1,131.44
24	6"	26.81	38.10	26.81	48.16	54.71	54.71	2,262.89
25	8"	26.81	38.10	26.81	48.16	54.71	54.71	3,620.62
26	10"	26.81	38.10	26.81	48.16	54.71	54.71	5,204.65
27	Gallage charge	-	-	-	-	-	-	-
28								
29	Multi-Family							
30	5/8" X 3/4"	26.81	38.10	26.81	48.16	54.71	54.71	45.26
31	3/4"	26.81	38.10	26.81	48.16	54.71	54.71	67.89
32	1"	26.81	38.10	26.81	48.16	54.71	54.71	113.14
33	1-1/2"	26.81	38.10	26.81	48.16	54.71	54.71	226.29
34	2"	26.81	38.10	26.81	48.16	54.71	54.71	362.06
35	3"	26.81	38.10	26.81	48.16	54.71	54.71	724.12
36	4"	26.81	38.10	26.81	48.16	54.71	54.71	1,131.44
37	6"	26.81	38.10	26.81	48.16	54.71	54.71	2,262.89
38	8"	26.81	38.10	26.81	48.16	54.71	54.71	3,620.62
39	10"	26.81	38.10	26.81	48.16	54.71	54.71	5,204.65
40	Gallage charge	-	-	-	-	-	-	-
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	26.81	38.10	26.81	48.16	54.71	54.71	112.65
44	Com'l. Wastewater Only	26.81	38.10	26.81	48.16	54.71	54.71	701.21
45	Reuse per Sprinkler Head	-	-	-	-	-	-	-
46	Reuse Flat Rate	-	-	-	-	-	-	-

Rate Schedule - Water

Florida Public Service Commission

Lake Josephine
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer []

Schedule: E-1w Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	9.11	12.44	9.11	9.37	17.62	17.62	21.92
3	3/4"	13.68	18.67	13.68	14.06	26.45	26.45	32.89
4	1"	22.76	31.08	22.76	23.40	44.01	44.01	54.81
5	1-1/2"	45.55	62.20	45.55	46.83	88.08	88.08	109.62
6	2"	72.89	99.51	72.89	74.94	140.95	140.95	175.39
7	3"	145.78	199.04	145.78	149.88	281.89	281.89	350.79
8	4"	227.76	310.99	227.76	234.17	440.42	440.42	548.10
9	6"	455.53	621.97	455.53	468.34	880.86	880.86	1,096.21
10	8"	-	-	-	-	-	-	1,753.93
11	10"	-	-	-	-	-	-	2,521.28
12	<i>Gallonge</i>							
13	Block 1, 0-5,000	1.74	2.38	1.74	1.79	3.36	3.36	3.80
14	Block 2, 5,000-10,000	1.74	2.38	1.74	1.79	3.36	3.36	4.76
15	Block 3, >10,000	1.74	2.38	1.74	1.79	3.36	3.36	4.76
16								
17	Commercial							
18	5/8" X 3/4"	9.11	12.44	9.11	9.37	17.62	17.62	21.92
19	3/4"	13.68	18.67	13.68	14.06	26.45	26.45	32.89
20	1"	22.76	31.08	22.76	23.40	44.01	44.01	54.81
21	1-1/2"	45.55	62.20	45.55	46.83	88.08	88.08	109.62
22	2"	72.89	99.51	72.89	74.94	140.95	140.95	175.39
23	3"	145.78	199.04	145.78	149.88	281.89	281.89	350.79
24	4"	227.76	310.99	227.76	234.17	440.42	440.42	548.10
25	6"	455.53	621.97	455.53	468.34	880.86	880.86	1,096.21
26	8"	-	-	-	-	-	-	1,753.93
27	10"	-	-	-	-	-	-	2,521.28
28	Gallonage charge	1.74	2.38	1.74	1.79	3.36	3.36	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	-	-	-	-	17.62	17.62	21.92
34	3/4"	-	-	-	-	26.45	26.45	32.89
35	1"	-	-	-	-	44.01	44.01	54.81
36	1-1/2"	-	-	-	-	88.08	88.08	109.62
37	2"	-	-	-	-	140.95	140.95	175.39
38	3"	-	-	-	-	281.89	281.89	350.79
39	4"	-	-	-	-	440.42	440.42	548.10
40	6"	-	-	-	-	880.86	880.86	1,096.21
41	8"	-	-	-	-	-	-	1,753.93
42	10"	-	-	-	-	-	-	2,521.28
43	Gallonage charge	-	-	-	-	3.36	3.36	3.80
44								
45	Fire Protection							
46	2"	-	-	-	-	-	-	14.62
47	3"	-	-	-	-	-	-	29.23
48	4"	-	-	-	-	-	-	45.68
49	6"	-	-	-	-	-	-	91.35
50	8"	-	-	-	-	-	-	146.16
51	10"	-	-	-	-	-	-	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Lake Josephine
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	NA	NA	NA	NA	NA	NA	NA
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallonge cap (gallons)	NA	NA	NA	NA	NA	NA	NA
13	Gallonge Charge, Capped Usage	NA	NA	NA	NA	NA	NA	NA
14								
15								
16	Commercial							
17	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
18	3/4"	NA	NA	NA	NA	NA	NA	NA
19	1"	NA	NA	NA	NA	NA	NA	NA
20	1-1/2"	NA	NA	NA	NA	NA	NA	NA
21	2"	NA	NA	NA	NA	NA	NA	NA
22	3"	NA	NA	NA	NA	NA	NA	NA
23	4"	NA	NA	NA	NA	NA	NA	NA
24	6"	NA	NA	NA	NA	NA	NA	NA
25	8"	NA	NA	NA	NA	NA	NA	NA
26	10"	NA	NA	NA	NA	NA	NA	NA
27	Gallonge charge	NA	NA	NA	NA	NA	NA	NA
28								
29	Multi-Family							
30	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA	NA	NA	NA
32	1"	NA	NA	NA	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA	NA	NA	NA
34	2"	NA	NA	NA	NA	NA	NA	NA
35	3"	NA	NA	NA	NA	NA	NA	NA
36	4"	NA	NA	NA	NA	NA	NA	NA
37	6"	NA	NA	NA	NA	NA	NA	NA
38	8"	NA	NA	NA	NA	NA	NA	NA
39	10"	NA	NA	NA	NA	NA	NA	NA
40	Gallonge charge	NA	NA	NA	NA	NA	NA	NA
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	NA	NA	NA	NA	NA	NA	NA
44	Coml. Wastewater Only	NA	NA	NA	NA	NA	NA	NA
45	Reuse per Sprinkler Head	NA	NA	NA	NA	NA	NA	NA
46	Reuse Flat Rate	NA	NA	NA	NA	NA	NA	NA

Rate Schedule - Water

Florida Public Service Commission

Lake Osborne Estates
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer []

Schedule: E-1w Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	4.23	8.22	4.23	4.30	11.54	11.54	21.92
3	3/4"	6.33	12.32	6.33	6.43	17.27	17.27	32.89
4	1"	10.58	20.57	10.58	10.76	28.86	28.86	54.81
5	1-1/2"	21.14	41.10	21.14	21.49	57.67	57.67	109.62
6	2"	33.83	65.77	33.83	34.39	92.28	92.28	175.39
7	3"	67.66	131.54	67.66	68.78	184.57	184.57	350.79
8	4"	105.71	205.53	105.71	107.46	288.36	288.36	548.10
9	6"	211.42	411.07	211.42	214.92	576.73	576.73	1,096.21
10	8"	-	-	-	-	-	-	1,753.93
11	10"	-	-	-	-	-	-	2,521.28
12	Gallonge							
13	Block 1, 0-5,000	2.03	3.94	2.03	2.06	5.54	5.54	3.80
14	Block 2, 5,000-10,000	2.03	3.94	2.03	2.06	5.54	5.54	4.76
15	Block 3, >10,000	2.03	3.94	2.03	2.06	5.54	5.54	4.76
16								
17	Commercial							
18	5/8" X 3/4"	4.23	8.22	4.23	4.30	11.54	11.54	21.92
19	3/4"	6.33	12.32	6.33	6.43	17.27	17.27	32.89
20	1"	10.58	20.57	10.58	10.76	28.86	28.86	54.81
21	1-1/2"	21.14	41.10	21.14	21.49	57.67	57.67	109.62
22	2"	33.83	65.77	33.83	34.39	92.28	92.28	175.39
23	3"	67.66	131.54	67.66	68.78	184.57	184.57	350.79
24	4"	105.71	205.53	105.71	107.46	288.36	288.36	548.10
25	6"	211.42	411.07	211.42	214.92	576.73	576.73	1,096.21
26	8"	-	-	-	-	-	-	1,753.93
27	10"	-	-	-	-	-	-	2,521.28
28	Gallonge charge	2.03	3.94	2.03	2.06	5.54	5.54	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	-	-	-	-	11.54	11.54	21.92
34	3/4"	-	-	-	-	17.27	17.27	32.89
35	1"	-	-	-	-	28.86	28.86	54.81
36	1-1/2"	-	-	-	-	57.67	57.67	109.62
37	2"	-	-	-	-	92.28	92.28	175.39
38	3"	-	-	-	-	184.57	184.57	350.79
39	4"	-	-	-	-	288.36	288.36	548.10
40	6"	-	-	-	-	576.73	576.73	1,096.21
41	8"	-	-	-	-	-	-	1,753.93
42	10"	-	-	-	-	-	-	2,521.28
43	Gallonge charge	-	-	-	-	5.54	5.54	3.80
44								
45	Fire Protection							
46	2"	-	-	-	-	-	-	14.62
47	3"	-	-	-	-	-	-	29.23
48	4"	-	-	-	-	-	-	45.68
49	6"	-	-	-	-	-	-	91.35
50	8"	-	-	-	-	-	-	146.16
51	10"	-	-	-	-	-	-	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Lake Osborne Estates
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	NA	NA	NA	NA	NA	NA	NA
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallonge cap (gallons)	NA	NA	NA	NA	NA	NA	NA
13	Gallonge Charge, Capped Usage	NA	NA	NA	NA	NA	NA	NA
14								
15								
16	Commercial							
17	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
18	3/4"	NA	NA	NA	NA	NA	NA	NA
19	1"	NA	NA	NA	NA	NA	NA	NA
20	1-1/2"	NA	NA	NA	NA	NA	NA	NA
21	2"	NA	NA	NA	NA	NA	NA	NA
22	3"	NA	NA	NA	NA	NA	NA	NA
23	4"	NA	NA	NA	NA	NA	NA	NA
24	6"	NA	NA	NA	NA	NA	NA	NA
25	8"	NA	NA	NA	NA	NA	NA	NA
26	10"	NA	NA	NA	NA	NA	NA	NA
27	Gallonge charge	NA	NA	NA	NA	NA	NA	NA
28								
29	Multi-Family							
30	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA	NA	NA	NA
32	1"	NA	NA	NA	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA	NA	NA	NA
34	2"	NA	NA	NA	NA	NA	NA	NA
35	3"	NA	NA	NA	NA	NA	NA	NA
36	4"	NA	NA	NA	NA	NA	NA	NA
37	6"	NA	NA	NA	NA	NA	NA	NA
38	8"	NA	NA	NA	NA	NA	NA	NA
39	10"	NA	NA	NA	NA	NA	NA	NA
40	Gallonge charge	NA	NA	NA	NA	NA	NA	NA
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	NA	NA	NA	NA	NA	NA	NA
44	Com'l. Wastewater Only	NA	NA	NA	NA	NA	NA	NA
45	Reuse per Sprinkler Head	NA	NA	NA	NA	NA	NA	NA
46	Reuse Flat Rate	NA	NA	NA	NA	NA	NA	NA

Rate Schedule - Water

Florida Public Service Commission

Lake Suzy
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer []

Schedule: E-1w Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	10.01	10.01	10.01	10.07	14.42	10.01	21.92
3	3/4"	15.04	15.04	15.04	15.13	21.66	15.04	32.89
4	1"	25.05	25.05	25.05	25.20	36.08	25.05	54.81
5	1-1/2"	50.12	50.12	50.12	50.42	72.19	50.12	109.62
6	2"	80.17	80.17	80.17	80.65	115.48	80.17	175.39
7	3"	160.35	160.35	160.35	161.31	230.97	160.35	350.79
8	4"	250.56	250.56	250.56	252.07	360.91	250.56	548.10
9	6"	501.12	501.12	501.12	504.13	721.81	501.12	1,096.21
10	8"	-	-	-	-	-	-	1,753.93
11	10"	-	-	-	-	-	-	2,521.28
12	Gallorage							
13	Block 1, 0-5,000	6.42	6.42	6.42	7.97	9.25	6.42	3.80
14	Block 2, 5,000-10,000	6.42	6.42	6.42	7.97	9.25	6.42	4.76
15	Block 3, >10,000	6.42	6.42	6.42	7.97	9.25	6.42	4.76
16								
17	Commercial							
18	5/8" X 3/4"	10.01	10.01	10.01	10.07	14.42	10.01	21.92
19	3/4"	15.04	15.04	15.04	15.13	21.66	15.04	32.89
20	1"	25.05	25.05	25.05	25.20	36.08	25.05	54.81
21	1-1/2"	50.12	50.12	50.12	50.42	72.19	50.12	109.62
22	2"	80.17	80.17	80.17	80.65	115.48	80.17	175.39
23	3"	160.35	160.35	160.35	161.31	230.97	160.35	350.79
24	4"	250.56	250.56	250.56	252.07	360.91	250.56	548.10
25	6"	501.12	501.12	501.12	504.13	721.81	501.12	1,096.21
26	8"	-	-	-	-	-	-	1,753.93
27	10"	-	-	-	-	-	-	2,521.28
28	Gallorage charge	6.42	6.42	6.42	7.97	9.25	6.42	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	10.01	10.01	10.01	10.07	14.42	10.01	21.92
34	3/4"	15.04	15.04	15.04	15.13	21.66	15.04	32.89
35	1"	25.05	25.05	25.05	25.20	36.08	25.05	54.81
36	1-1/2"	50.12	50.12	50.12	50.42	72.19	50.12	109.62
37	2"	80.17	80.17	80.17	80.65	115.48	80.17	175.39
38	3"	160.35	160.35	160.35	161.31	230.97	160.35	350.79
39	4"	250.56	250.56	250.56	252.07	360.91	250.56	548.10
40	6"	501.12	501.12	501.12	504.13	721.81	501.12	1,096.21
41	8"	-	-	-	-	-	-	1,753.93
42	10"	-	-	-	-	-	-	2,521.28
43	Gallorage charge	6.42	6.42	6.42	7.97	9.25	6.42	3.80
44								
45	Fire Protection							
46	2"	-	-	-	-	-	-	14.62
47	3"	-	-	-	-	-	-	29.23
48	4"	-	-	-	-	-	-	45.68
49	6"	-	-	-	-	-	-	91.35
50	8"	-	-	-	-	-	-	146.16
51	10"	-	-	-	-	-	-	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Lake Suzy

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [] or Sewer [X]

Schedule: E-1s Def #38

Page: 1 of 1

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	29.68	29.68	29.68	30.10	24.51	29.68	45.26
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallage cap (gallons)	6,000	6,000	6,000	6,000	6,000	6,000	6,000
13	Gallage Charge, Capped Usage	8.78	8.78	8.78	8.90	7.25	8.78	8.73
14								
15								
16	Commercial							
17	5/8" X 3/4"	29.68	29.68	29.68	30.10	24.51	29.68	45.26
18	3/4"	44.51	44.51	44.51	45.14	36.76	44.51	67.89
19	1"	74.19	74.19	74.19	75.23	61.27	74.19	113.14
20	1-1/2"	148.36	148.36	148.36	150.45	122.51	148.36	226.29
21	2"	237.38	237.38	237.38	240.72	196.03	237.38	362.06
22	3"	474.74	474.74	474.74	481.41	392.04	474.74	724.12
23	4"	741.79	741.79	741.79	752.22	612.56	741.79	1,131.44
24	6"	1,483.59	1,483.59	1,483.59	1,504.45	1,225.14	1,483.59	2,262.89
25	8"	-	-	-	-	-	-	3,620.62
26	10"	-	-	-	-	-	-	5,204.65
27	Gallage charge	10.55	10.55	10.55	10.70	8.71	10.55	10.48
28								
29	Multi-Family							
30	5/8" X 3/4"	29.68	29.68	29.68	30.10	24.51	29.68	45.26
31	3/4"	44.51	44.51	44.51	45.14	36.76	44.51	67.89
32	1"	74.19	74.19	74.19	75.23	61.27	74.19	113.14
33	1-1/2"	148.36	148.36	148.36	150.45	122.51	148.36	226.29
34	2"	237.38	237.38	237.38	240.72	196.03	237.38	362.06
35	3"	474.74	474.74	474.74	481.41	392.04	474.74	724.12
36	4"	741.79	741.79	741.79	752.22	612.56	741.79	1,131.44
37	6"	1,483.59	1,483.59	1,483.59	1,504.45	1,225.14	1,483.59	2,262.89
38	8"	-	-	-	-	-	-	3,620.62
39	10"	-	-	-	-	-	-	5,204.65
40	Gallage charge	10.55	10.55	10.55	10.70	8.71	10.55	10.48
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	-	-	-	-	-	-	112.65
44	Comf. Wastewater Only	-	-	-	-	-	-	701.21
45	Reuse per Sprinkler Head	-	-	-	-	-	-	-
46	Reuse Flat Rate	-	-	-	-	-	-	-

Rate Schedule - Water

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

Schedule: E-1w Def #38

Page: 1 of 1

Preparer: T Rendell

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

Line No.	Class/Meter Size	(1) Test Year Period 1	(2) Test Year Period 2	(3) Test Year Period 3	(4) Present Rates	(5) Unlimited Interim Rates	(6) Limited Interim Rates	(7) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	8.08	10.67	8.08	8.24	12.11	10.16	21.92
3	3/4"	12.12	16.00	12.12	12.36	18.17	15.25	32.89
4	1"	20.20	26.67	20.20	20.60	30.28	25.41	54.81
5	1-1/2"	40.37	53.30	40.37	41.16	60.51	50.78	109.62
6	2"	64.62	85.32	64.62	65.88	96.86	81.29	175.39
7	3"	129.21	170.60	129.21	131.74	193.67	162.54	350.79
8	4"	201.89	266.58	201.89	205.84	302.61	253.96	548.10
9	6"	403.80	533.17	403.80	411.70	605.25	507.95	1,096.21
10	8"	646.09	853.09	646.09	658.73	968.41	812.73	1,753.93
11	10"	928.73	1,226.29	928.73	946.90	1,392.06	1,168.26	2,521.28
12	Gallorage							
13	Block 1, 0-5,000	4.89	6.45	4.89	4.99	7.33	6.15	3.80
14	Block 2, 5,000-10,000	4.89	6.45	4.89	4.99	7.33	6.15	4.76
15	Block 3, >10,000	4.89	6.45	4.89	4.99	7.33	6.15	4.76
16								
17	Commercial							
18	5/8" X 3/4"	8.08	10.67	8.08	8.24	12.11	10.16	21.92
19	3/4"	12.12	16.00	12.12	12.36	18.17	15.25	32.89
20	1"	20.20	26.67	20.20	20.60	30.28	25.41	54.81
21	1-1/2"	40.37	53.30	40.37	41.16	60.51	50.78	109.62
22	2"	64.62	85.32	64.62	65.88	96.86	81.29	175.39
23	3"	129.21	170.60	129.21	131.74	193.67	162.54	350.79
24	4"	201.89	266.58	201.89	205.84	302.61	253.96	548.10
25	6"	403.80	533.17	403.80	411.70	605.25	507.95	1,096.21
26	8"	646.09	853.09	646.09	658.73	968.41	812.73	1,753.93
27	10"	928.73	1,226.29	928.73	946.90	1,392.06	1,168.26	2,521.28
28	Gallorage charge	4.89	6.45	4.89	4.99	7.33	6.15	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	8.08	10.67	8.08	8.24	12.11	10.16	21.92
34	3/4"	12.12	16.00	12.12	12.36	18.17	15.25	32.89
35	1"	20.20	26.67	20.20	20.60	30.28	25.41	54.81
36	1-1/2"	40.37	53.30	40.37	41.16	60.51	50.78	109.62
37	2"	64.62	85.32	64.62	65.88	96.86	81.29	175.39
38	3"	129.21	170.60	129.21	131.74	193.67	162.54	350.79
39	4"	201.89	266.58	201.89	205.84	302.61	253.96	548.10
40	6"	403.80	533.17	403.80	411.70	605.25	507.95	1,096.21
41	8"	646.09	853.09	646.09	658.73	968.41	812.73	1,753.93
42	10"	928.73	1,226.29	928.73	946.90	1,392.06	1,168.26	2,521.28
43	Gallorage charge	4.89	6.45	4.89	4.99	7.33	6.15	3.80
44								
45	Fire Protection							
46	2"	5.38	7.10	5.38	5.49	8.06	6.77	14.62
47	3"	10.76	14.21	10.76	10.97	16.13	13.54	29.23
48	4"	16.82	22.21	16.82	17.15	25.21	21.16	45.68
49	6"	33.66	44.44	33.66	34.32	50.45	42.34	91.35
50	8"	53.84	71.10	53.84	54.89	80.70	67.73	146.16
51	10"	77.40	102.20	77.40	78.91	116.01	97.36	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Leisure Lakes
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Class/Meter Size	Test Year Period 1	Test Year Period 2	Test Year Period 3	Present Rates	Unlimited Interim Rates	Limited Interim Rates	Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	16.30	23.02	16.30	16.64	33.26	33.26	45.26
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallage cap (gallons)	6,000	6,000	6,000	6,000	6,000	6,000	6,000
13	Gallage Charge, Capped Usage	3.30	4.66	3.30	3.37	6.73	6.73	8.73
14								
15								
16	Commercial							
17	5/8" X 3/4"	16.30	23.02	16.30	16.64	33.26	33.26	45.26
18	3/4"	24.41	34.48	24.41	24.92	49.81	49.81	67.89
19	1"	40.72	57.51	40.72	41.57	83.10	83.10	113.14
20	1-1/2"	81.40	114.97	81.40	83.10	166.11	166.11	226.29
21	2"	130.23	183.00	130.23	132.95	265.76	265.76	362.06
22	3"	260.46	367.87	260.46	265.90	531.52	531.52	724.12
23	4"	406.96	574.78	406.96	415.46	830.48	830.48	1,131.44
24	6"	813.92	1,149.57	813.92	830.92	1,660.95	1,660.95	2,262.89
25	8"	1,302.27	1,839.31	1,302.27	1,329.47	2,657.52	2,657.52	3,620.62
26	10"	1,872.01	2,644.00	1,872.01	1,911.11	3,820.18	3,820.18	5,204.65
27	Gallage charge	3.96	5.59	3.96	4.04	8.08	8.08	10.48
28								
29	Multi-Family							
30	5/8" X 3/4"	16.30	23.02	16.30	16.64	33.26	33.26	45.26
31	3/4"	24.41	34.48	24.41	24.92	49.81	49.81	67.89
32	1"	40.72	57.51	40.72	41.57	83.10	83.10	113.14
33	1-1/2"	81.40	114.97	81.40	83.10	166.11	166.11	226.29
34	2"	130.23	183.00	130.23	132.95	265.76	265.76	362.06
35	3"	260.46	367.87	260.46	265.90	531.52	531.52	724.12
36	4"	406.96	574.78	406.96	415.46	830.48	830.48	1,131.44
37	6"	813.92	1,149.57	813.92	830.92	1,660.95	1,660.95	2,262.89
38	8"	1,302.27	1,839.31	1,302.27	1,329.47	2,657.52	2,657.52	3,620.62
39	10"	1,872.01	2,644.00	1,872.01	1,911.11	3,820.18	3,820.18	5,204.65
40	Gallage charge	3.96	5.59	3.96	4.04	8.08	8.08	10.48
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	23.44	33.11	23.44	23.93	47.83	47.83	112.65
44	Com'l. Wastewater Only	23.44	33.11	23.44	23.93	47.83	47.83	701.21
45	Reuse per Sprinkler Head	-	-	-	-	-	-	-
46	Reuse Flat Rate	-	-	-	-	-	-	-

Rate Schedule - Water

Florida Public Service Commission

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

Schedule: E-1w Def #38

Page: 1 of 1

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	18.31	24.18	18.31	18.67	27.44	19.87	21.92
3	3/4"	27.46	36.26	27.46	28.00	41.16	29.80	32.89
4	1"	45.79	60.45	45.79	46.69	68.63	49.69	54.81
5	1-1/2"	91.57	120.91	91.57	93.36	137.25	99.36	109.62
6	2"	146.51	193.45	146.51	149.38	219.60	158.98	175.39
7	3"	293.03	386.92	293.03	298.76	439.22	317.97	350.79
8	4"	457.84	604.54	457.84	466.80	686.25	496.81	548.10
9	6"	915.71	1,209.10	915.71	933.63	1,372.54	993.66	1,096.21
10	8"	1,465.13	1,934.56	1,465.13	1,493.80	2,196.06	1,589.85	1,753.93
11	10"	2,106.12	2,780.92	2,106.12	2,147.34	3,156.83	2,285.40	2,521.28
12	Gallorage							
13	Block 1, 0-5,000	3.88	5.12	3.88	3.96	5.82	4.21	3.80
14	Block 2, 5,000-10,000	3.88	5.12	3.88	3.96	5.82	4.21	4.76
15	Block 3, >10,000	3.88	5.12	3.88	3.96	5.82	4.21	4.76
16								
17	Commercial							
18	5/8" X 3/4"	18.31	24.18	18.31	18.67	27.44	19.87	21.92
19	3/4"	27.46	36.26	27.46	28.00	41.16	29.80	32.89
20	1"	45.79	60.45	45.79	46.69	68.63	49.69	54.81
21	1-1/2"	91.57	120.91	91.57	93.36	137.25	99.36	109.62
22	2"	146.51	193.45	146.51	149.38	219.60	158.98	175.39
23	3"	293.03	386.92	293.03	298.76	439.22	317.97	350.79
24	4"	457.84	604.54	457.84	466.80	686.25	496.81	548.10
25	6"	915.71	1,209.10	915.71	933.63	1,372.54	993.66	1,096.21
26	8"	1,465.13	1,934.56	1,465.13	1,493.80	2,196.06	1,589.85	1,753.93
27	10"	2,106.12	2,780.92	2,106.12	2,147.34	3,156.83	2,285.40	2,521.28
28	Gallorage charge	3.88	5.12	3.88	3.96	5.82	4.21	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	18.31	24.18	18.31	18.67	27.44	19.87	21.92
34	3/4"	27.46	36.26	27.46	28.00	41.16	29.80	32.89
35	1"	45.79	60.45	45.79	46.69	68.63	49.69	54.81
36	1-1/2"	91.57	120.91	91.57	93.36	137.25	99.36	109.62
37	2"	146.51	193.45	146.51	149.38	219.60	158.98	175.39
38	3"	293.03	386.92	293.03	298.76	439.22	317.97	350.79
39	4"	457.84	604.54	457.84	466.80	686.25	496.81	548.10
40	6"	915.71	1,209.10	915.71	933.63	1,372.54	993.66	1,096.21
41	8"	1,465.13	1,934.56	1,465.13	1,493.80	2,196.06	1,589.85	1,753.93
42	10"	2,106.12	2,780.92	2,106.12	2,147.34	3,156.83	2,285.40	2,521.28
43	Gallorage charge	3.88	5.12	3.88	3.96	5.82	4.21	3.80
44								
45	Fire Protection							
46	2"	12.20	16.11	12.20	12.44	18.29	13.24	14.62
47	3"	24.42	32.25	24.42	24.90	36.60	26.50	29.23
48	4"	38.14	50.37	38.14	38.89	57.17	41.39	45.68
49	6"	76.32	100.77	76.32	77.81	114.39	82.82	91.35
50	8"	122.09	161.21	122.09	124.48	183.00	132.48	146.16
51	10"	175.50	231.73	175.50	178.93	263.05	190.44	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Morningview
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	24.40	34.46	24.40	24.91	49.79	34.85	45.26
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallonge cap (gallons)	6,000	6,000	6,000	6,000	6,000	6,000	6,000
13	Gallonge Charge, Capped Usage	7.57	10.69	7.57	7.73	15.45	10.81	8.73
14								
15								
16	Commercial							
17	5/8" X 3/4"	24.40	34.46	24.40	24.91	49.79	34.85	45.26
18	3/4"	36.62	51.72	36.62	37.38	74.73	52.30	67.89
19	1"	61.02	86.18	61.02	62.29	124.52	87.15	113.14
20	1-1/2"	122.02	172.33	122.02	124.57	249.00	174.28	226.29
21	2"	195.22	275.73	195.22	199.30	398.38	278.83	362.06
22	3"	390.46	551.48	390.46	398.61	796.81	557.68	724.12
23	4"	610.08	861.67	610.08	622.82	1,244.98	871.36	1,131.44
24	6"	1,220.18	1,723.37	1,220.18	1,245.66	2,490.00	1,742.75	2,262.89
25	8"	1,952.30	2,757.40	1,952.30	1,993.07	3,984.03	2,788.42	3,620.62
26	10"	2,806.43	3,963.77	2,806.43	2,865.04	5,727.04	4,008.35	5,204.65
27	Gallonge charge	9.11	12.87	9.11	9.30	18.59	13.01	10.48
28								
29	Multi-Family							
30	5/8" X 3/4"	24.40	34.46	24.40	24.91	49.79	34.85	45.26
31	3/4"	36.62	51.72	36.62	37.38	74.73	52.30	67.89
32	1"	61.02	86.18	61.02	62.29	124.52	87.15	113.14
33	1-1/2"	122.02	172.33	122.02	124.57	249.00	174.28	226.29
34	2"	195.22	275.73	195.22	199.30	398.38	278.83	362.06
35	3"	390.46	551.48	390.46	398.61	796.81	557.68	724.12
36	4"	610.08	861.67	610.08	622.82	1,244.98	871.36	1,131.44
37	6"	1,220.18	1,723.37	1,220.18	1,245.66	2,490.00	1,742.75	2,262.89
38	8"	1,952.30	2,757.40	1,952.30	1,993.07	3,984.03	2,788.42	3,620.62
39	10"	2,806.43	3,963.77	2,806.43	2,865.04	5,727.04	4,008.35	5,204.65
40	Gallonge charge	9.11	12.87	9.11	9.30	18.59	13.01	10.48
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	60.75	85.80	60.75	62.02	123.97	86.77	112.65
44	Com'l. Wastewater Only	60.75	85.80	60.75	62.02	123.97	86.77	701.21
45	Reuse per Sprinkler Head	-	-	-	-	-	-	-
46	Reuse Flat Rate	-	-	-	-	-	-	-

Rate Schedule - Water

Florida Public Service Commission

Oakwood
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer []

Schedule: E-1w Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	10.63	14.04	10.63	10.84	15.93	15.93	21.92
3	3/4"	16.14	21.31	16.14	16.46	24.19	24.19	32.89
4	1"	26.60	35.12	26.60	27.12	39.87	39.87	54.81
5	1-1/2"	53.17	70.21	53.17	54.21	79.70	79.70	109.62
6	2"	85.08	112.34	85.08	86.74	127.53	127.53	175.39
7	3"	170.15	224.67	170.15	173.48	255.04	255.04	350.79
8	4"	265.87	351.05	265.87	271.07	398.51	398.51	548.10
9	6"	531.75	702.12	531.75	542.16	797.03	797.03	1,096.21
10	8"	850.79	1,123.39	850.79	867.44	1,275.24	1,275.24	1,753.93
11	10"	1,223.02	1,614.87	1,223.02	1,246.95	1,833.17	1,833.17	2,521.28
12	Gallorage							
13	Block 1, 0-5,000	2.95	3.89	2.95	3.01	4.42	4.42	3.80
14	Block 2, 5,000-10,000	2.95	3.89	2.95	3.01	4.42	4.42	4.76
15	Block 3, >10,000	2.95	3.89	2.95	3.01	4.42	4.42	4.76
16								
17	Commercial							
18	5/8" X 3/4"	10.63	14.04	10.63	10.84	15.93	15.93	21.92
19	3/4"	16.14	21.31	16.14	16.46	24.19	24.19	32.89
20	1"	26.60	35.12	26.60	27.12	39.87	39.87	54.81
21	1-1/2"	53.17	70.21	53.17	54.21	79.70	79.70	109.62
22	2"	85.08	112.34	85.08	86.74	127.53	127.53	175.39
23	3"	170.15	224.67	170.15	173.48	255.04	255.04	350.79
24	4"	265.87	351.05	265.87	271.07	398.51	398.51	548.10
25	6"	531.75	702.12	531.75	542.16	797.03	797.03	1,096.21
26	8"	850.79	1,123.39	850.79	867.44	1,275.24	1,275.24	1,753.93
27	10"	1,223.02	1,614.87	1,223.02	1,246.95	1,833.17	1,833.17	2,521.28
28	Gallorage charge	2.95	3.89	2.95	3.01	4.42	4.42	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	10.63	14.04	10.63	10.84	15.93	15.93	21.92
34	3/4"	16.14	21.31	16.14	16.46	24.19	24.19	32.89
35	1"	26.60	35.12	26.60	27.12	39.87	39.87	54.81
36	1-1/2"	53.17	70.21	53.17	54.21	79.70	79.70	109.62
37	2"	85.08	112.34	85.08	86.74	127.53	127.53	175.39
38	3"	170.15	224.67	170.15	173.48	255.04	255.04	350.79
39	4"	265.87	351.05	265.87	271.07	398.51	398.51	548.10
40	6"	531.75	702.12	531.75	542.16	797.03	797.03	1,096.21
41	8"	850.79	1,123.39	850.79	867.44	1,275.24	1,275.24	1,753.93
42	10"	1,223.02	1,614.87	1,223.02	1,246.95	1,833.17	1,833.17	2,521.28
43	Gallorage charge	2.95	3.89	2.95	3.01	4.42	4.42	3.80
44								
45	Fire Protection							
46	2"	7.09	9.36	7.09	7.23	10.63	10.63	14.62
47	3"	14.18	18.72	14.18	14.46	21.25	21.25	29.23
48	4"	22.16	29.26	22.16	22.59	33.22	33.22	45.68
49	6"	44.30	58.49	44.30	45.17	66.40	66.40	91.35
50	8"	70.90	93.62	70.90	72.29	106.27	106.27	146.16
51	10"	101.92	134.57	101.92	103.91	152.77	152.77	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Oakwood

Schedule: E-1s Def #38

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: T Rendell

Water [] or Sewer [X]

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	NA	NA	NA	NA	NA	NA	NA
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallonge cap (gallons)	NA	NA	NA	NA	NA	NA	NA
13	Gallonge Charge, Capped Usage	NA	NA	NA	NA	NA	NA	NA
14								
15								
16	Commercial							
17	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
18	3/4"	NA	NA	NA	NA	NA	NA	NA
19	1"	NA	NA	NA	NA	NA	NA	NA
20	1-1/2"	NA	NA	NA	NA	NA	NA	NA
21	2"	NA	NA	NA	NA	NA	NA	NA
22	3"	NA	NA	NA	NA	NA	NA	NA
23	4"	NA	NA	NA	NA	NA	NA	NA
24	6"	NA	NA	NA	NA	NA	NA	NA
25	8"	NA	NA	NA	NA	NA	NA	NA
26	10"	NA	NA	NA	NA	NA	NA	NA
27	Gallonge charge	NA	NA	NA	NA	NA	NA	NA
28								
29	Multi-Family							
30	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA	NA	NA	NA
32	1"	NA	NA	NA	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA	NA	NA	NA
34	2"	NA	NA	NA	NA	NA	NA	NA
35	3"	NA	NA	NA	NA	NA	NA	NA
36	4"	NA	NA	NA	NA	NA	NA	NA
37	6"	NA	NA	NA	NA	NA	NA	NA
38	8"	NA	NA	NA	NA	NA	NA	NA
39	10"	NA	NA	NA	NA	NA	NA	NA
40	Gallonge charge	NA	NA	NA	NA	NA	NA	NA
41								
42	Fiat Rate							
43	Resid'l Wastewater Only (RWO)	NA	NA	NA	NA	NA	NA	NA
44	Comml. Wastewater Only	NA	NA	NA	NA	NA	NA	NA
45	Reuse per Sprinkler Head	NA	NA	NA	NA	NA	NA	NA
46	Reuse Fiat Rate	NA	NA	NA	NA	NA	NA	NA

Rate Schedule - Water

Florida Public Service Commission

Ocala Oaks
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer []

Schedule: E-1w Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	14.68	20.21	14.68	14.99	23.02	23.02	21.92
3	3/4"	-	-	-	-	-	-	32.89
4	1"	36.63	50.43	36.63	37.41	57.45	57.45	54.81
5	1-1/2"	73.19	100.77	73.19	74.75	114.78	114.78	109.62
6	2"	117.11	161.24	117.11	119.60	183.66	183.66	175.39
7	3"	234.18	322.42	234.18	239.18	367.26	367.26	350.79
8	4"	365.89	503.76	365.89	373.68	573.82	573.82	548.10
9	6"	731.34	1,006.92	731.34	746.91	1,146.94	1,146.94	1,096.21
10	8"	-	-	-	-	-	-	1,753.93
11	10"	-	-	-	-	-	-	2,521.28
12	Gallorage							
13	Block 1, 0-5,000	1.25	1.72	1.25	1.28	1.96	1.96	3.80
14	Block 2, 5,000-10,000	1.25	1.72	1.25	1.28	1.96	1.96	4.76
15	Block 3, >10,000	1.25	1.72	1.25	1.28	1.96	1.96	4.76
16								
17	Commercial							
18	5/8" X 3/4"	14.68	20.21	14.68	14.99	23.02	23.02	21.92
19	3/4"	-	-	-	-	-	-	32.89
20	1"	36.63	50.43	36.63	37.41	57.45	57.45	54.81
21	1-1/2"	73.19	100.77	73.19	74.75	114.78	114.78	109.62
22	2"	117.11	161.24	117.11	119.60	183.66	183.66	175.39
23	3"	234.18	322.42	234.18	239.18	367.26	367.26	350.79
24	4"	365.89	503.76	365.89	373.68	573.82	573.82	548.10
25	6"	731.34	1,006.92	731.34	746.91	1,146.94	1,146.94	1,096.21
26	8"	-	-	-	-	-	-	1,753.93
27	10"	-	-	-	-	-	-	2,521.28
28	Gallorage charge	1.25	1.72	1.25	1.28	1.96	1.96	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	-	-	-	-	23.02	23.02	21.92
34	3/4"	-	-	-	-	-	-	32.89
35	1"	-	-	-	-	57.45	57.45	54.81
36	1-1/2"	-	-	-	-	114.78	114.78	109.62
37	2"	-	-	-	-	183.66	183.66	175.39
38	3"	-	-	-	-	367.26	367.26	350.79
39	4"	-	-	-	-	573.82	573.82	548.10
40	6"	-	-	-	-	1,146.94	1,146.94	1,096.21
41	8"	-	-	-	-	-	-	1,753.93
42	10"	-	-	-	-	-	-	2,521.28
43	Gallorage charge	-	-	-	-	1.96	1.96	3.80
44								
45	Fire Protection							
46	2"	-	-	-	-	-	-	14.62
47	3"	-	-	-	-	-	-	29.23
48	4"	-	-	-	-	-	-	45.68
49	6"	-	-	-	-	-	-	91.35
50	8"	-	-	-	-	-	-	146.16
51	10"	-	-	-	-	-	-	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Ocala Oaks
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	NA	NA	NA	NA	NA	NA	NA
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallage cap (gallons)	NA	NA	NA	NA	NA	NA	NA
13	Gallage Charge, Capped Usage	NA	NA	NA	NA	NA	NA	NA
14								
15								
16	Commercial							
17	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
18	3/4"	NA	NA	NA	NA	NA	NA	NA
19	1"	NA	NA	NA	NA	NA	NA	NA
20	1-1/2"	NA	NA	NA	NA	NA	NA	NA
21	2"	NA	NA	NA	NA	NA	NA	NA
22	3"	NA	NA	NA	NA	NA	NA	NA
23	4"	NA	NA	NA	NA	NA	NA	NA
24	6"	NA	NA	NA	NA	NA	NA	NA
25	8"	NA	NA	NA	NA	NA	NA	NA
26	10"	NA	NA	NA	NA	NA	NA	NA
27	Gallage charge	NA	NA	NA	NA	NA	NA	NA
28								
29	Multi-Family							
30	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA	NA	NA	NA
32	1"	NA	NA	NA	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA	NA	NA	NA
34	2"	NA	NA	NA	NA	NA	NA	NA
35	3"	NA	NA	NA	NA	NA	NA	NA
36	4"	NA	NA	NA	NA	NA	NA	NA
37	6"	NA	NA	NA	NA	NA	NA	NA
38	8"	NA	NA	NA	NA	NA	NA	NA
39	10"	NA	NA	NA	NA	NA	NA	NA
40	Gallage charge	NA	NA	NA	NA	NA	NA	NA
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	NA	NA	NA	NA	NA	NA	NA
44	Com'l. Wastewater Only	NA	NA	NA	NA	NA	NA	NA
45	Reuse per Sprinkler Head	NA	NA	NA	NA	NA	NA	NA
46	Reuse Flat Rate	NA	NA	NA	NA	NA	NA	NA

Rate Schedule - Water

Florida Public Service Commission

Orange Hill/Sugar Creek

Schedule: E-1w Def #38

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: T Rendell

Water [X] or Sewer []

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	9.49	12.24	9.49	9.68	14.22	14.22	21.92
3	3/4"	9.49	12.24	9.49	9.68	14.22	14.22	32.89
4	1"	24.05	31.04	24.05	24.52	36.05	36.05	54.81
5	1-1/2"	48.10	62.06	48.10	49.04	72.10	72.10	109.62
6	2"	76.93	99.26	76.93	78.44	115.31	115.31	175.39
7	3"	-	-	-	-	-	-	350.79
8	4"	-	-	-	-	-	-	548.10
9	6"	-	-	-	-	-	-	1,096.21
10	8"	-	-	-	-	-	-	1,753.93
11	10"	-	-	-	-	-	-	2,521.28
12	Gallorage							
13	Block 1, 0-5,000	1.39	1.79	1.39	1.42	2.08	2.08	3.80
14	Block 2, 5,000-10,000	1.39	1.79	1.39	1.42	2.08	2.08	4.76
15	Block 3, >10,000	1.39	1.79	1.39	1.42	2.08	2.08	4.76
16								
17	Commercial							
18	5/8" X 3/4"	9.49	12.24	9.49	9.68	14.22	14.22	21.92
19	3/4"	9.49	12.24	9.49	9.68	14.22	14.22	32.89
20	1"	24.05	31.04	24.05	24.52	36.05	36.05	54.81
21	1-1/2"	48.10	62.06	48.10	49.04	72.10	72.10	109.62
22	2"	76.93	99.26	76.93	78.44	115.31	115.31	175.39
23	3"	-	-	-	-	-	-	350.79
24	4"	-	-	-	-	-	-	548.10
25	6"	-	-	-	-	-	-	1,096.21
26	8"	-	-	-	-	-	-	1,753.93
27	10"	-	-	-	-	-	-	2,521.28
28	Gallorage charge	1.39	1.79	1.39	1.42	2.08	2.08	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	9.49	12.24	9.49	9.68	14.22	14.22	21.92
34	3/4"	9.49	12.24	9.49	9.68	14.22	14.22	32.89
35	1"	24.05	31.04	24.05	24.52	36.05	36.05	54.81
36	1-1/2"	48.10	62.06	48.10	49.04	72.10	72.10	109.62
37	2"	76.93	99.26	76.93	78.44	115.31	115.31	175.39
38	3"	-	-	-	-	-	-	350.79
39	4"	-	-	-	-	-	-	548.10
40	6"	-	-	-	-	-	-	1,096.21
41	8"	-	-	-	-	-	-	1,753.93
42	10"	-	-	-	-	-	-	2,521.28
43	Gallorage charge	1.39	1.79	1.39	1.42	2.08	2.08	3.80
44								
45	Fire Protection							
46	2"	-	-	-	-	-	-	14.62
47	3"	-	-	-	-	-	-	29.23
48	4"	-	-	-	-	-	-	45.68
49	6"	-	-	-	-	-	-	91.35
50	8"	-	-	-	-	-	-	146.16
51	10"	-	-	-	-	-	-	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Orange Hill/Sugar Creek
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	NA	NA	NA	NA	NA	NA	NA
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallonge cap (gallons)	NA	NA	NA	NA	NA	NA	NA
13	Gallonge Charge, Capped Usage	NA	NA	NA	NA	NA	NA	NA
14								
15								
16	Commercial							
17	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
18	3/4"	NA	NA	NA	NA	NA	NA	NA
19	1"	NA	NA	NA	NA	NA	NA	NA
20	1-1/2"	NA	NA	NA	NA	NA	NA	NA
21	2"	NA	NA	NA	NA	NA	NA	NA
22	3"	NA	NA	NA	NA	NA	NA	NA
23	4"	NA	NA	NA	NA	NA	NA	NA
24	6"	NA	NA	NA	NA	NA	NA	NA
25	8"	NA	NA	NA	NA	NA	NA	NA
26	10"	NA	NA	NA	NA	NA	NA	NA
27	Gallonge charge	NA	NA	NA	NA	NA	NA	NA
28								
29	Multi-Family							
30	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA	NA	NA	NA
32	1"	NA	NA	NA	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA	NA	NA	NA
34	2"	NA	NA	NA	NA	NA	NA	NA
35	3"	NA	NA	NA	NA	NA	NA	NA
36	4"	NA	NA	NA	NA	NA	NA	NA
37	6"	NA	NA	NA	NA	NA	NA	NA
38	8"	NA	NA	NA	NA	NA	NA	NA
39	10"	NA	NA	NA	NA	NA	NA	NA
40	Gallonge charge	NA	NA	NA	NA	NA	NA	NA
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	NA	NA	NA	NA	NA	NA	NA
44	Cmrl. Wastewater Only	NA	NA	NA	NA	NA	NA	NA
45	Reuse per Sprinkler Head	NA	NA	NA	NA	NA	NA	NA
46	Reuse Flat Rate	NA	NA	NA	NA	NA	NA	NA

Rate Schedule - Water

Florida Public Service Commission

Palm Port
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer []

Schedule: E-1w Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Class/Meter Size	Test Year Period 1	Test Year Period 2	Test Year Period 3	Present Rates	Unlimited Interim Rates	Limited Interim Rates	Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	12.57	16.60	12.57	12.82	18.84	14.81	21.92
3	3/4"	18.84	24.88	18.84	19.21	28.24	22.20	32.89
4	1"	31.39	41.45	31.39	32.00	47.05	37.00	54.81
5	1-1/2"	62.82	82.95	62.82	64.05	94.16	74.04	109.62
6	2"	100.51	132.71	100.51	102.48	150.65	118.46	175.39
7	3"	201.00	265.41	201.00	204.93	301.28	236.89	350.79
8	4"	314.06	414.68	314.06	320.21	470.74	370.14	548.10
9	6"	628.13	829.38	628.13	640.42	941.49	740.30	1,096.21
10	8"	1,005.00	1,327.01	1,005.00	1,024.67	1,506.38	1,184.46	1,753.93
11	10"	1,444.70	1,907.58	1,444.70	1,472.97	2,165.44	1,702.68	2,521.28
12	Gallorage							
13	Block 1, 0-5,000	4.43	5.85	4.43	4.52	6.64	5.22	3.80
14	Block 2, 5,000-10,000	4.43	5.85	4.43	4.52	6.64	5.22	4.76
15	Block 3, >10,000	4.43	5.85	4.43	4.52	6.64	5.22	4.76
16								
17	Commercial							
18	5/8" X 3/4"	12.57	16.60	12.57	12.82	18.84	14.81	21.92
19	3/4"	18.84	24.88	18.84	19.21	28.24	22.20	32.89
20	1"	31.39	41.45	31.39	32.00	47.05	37.00	54.81
21	1-1/2"	62.82	82.95	62.82	64.05	94.16	74.04	109.62
22	2"	100.51	132.71	100.51	102.48	150.65	118.46	175.39
23	3"	201.00	265.41	201.00	204.93	301.28	236.89	350.79
24	4"	314.06	414.68	314.06	320.21	470.74	370.14	548.10
25	6"	628.13	829.38	628.13	640.42	941.49	740.30	1,096.21
26	8"	1,005.00	1,327.01	1,005.00	1,024.67	1,506.38	1,184.46	1,753.93
27	10"	1,444.70	1,907.58	1,444.70	1,472.97	2,165.44	1,702.68	2,521.28
28	Gallorage charge	4.43	5.85	4.43	4.52	6.64	5.22	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	12.57	16.60	12.57	12.82	18.84	14.81	21.92
34	3/4"	18.84	24.88	18.84	19.21	28.24	22.20	32.89
35	1"	31.39	41.45	31.39	32.00	47.05	37.00	54.81
36	1-1/2"	62.82	82.95	62.82	64.05	94.16	74.04	109.62
37	2"	100.51	132.71	100.51	102.48	150.65	118.46	175.39
38	3"	201.00	265.41	201.00	204.93	301.28	236.89	350.79
39	4"	314.06	414.68	314.06	320.21	470.74	370.14	548.10
40	6"	628.13	829.38	628.13	640.42	941.49	740.30	1,096.21
41	8"	1,005.00	1,327.01	1,005.00	1,024.67	1,506.38	1,184.46	1,753.93
42	10"	1,444.70	1,907.58	1,444.70	1,472.97	2,165.44	1,702.68	2,521.28
43	Gallorage charge	4.43	5.85	4.43	4.52	6.64	5.22	3.80
44								
45	Fire Protection							
46	2"	8.38	11.06	8.38	8.54	12.56	9.88	14.62
47	3"	16.74	22.10	16.74	17.07	25.09	19.73	29.23
48	4"	26.17	34.55	26.17	26.68	39.23	30.84	45.68
49	6"	52.35	69.12	52.35	53.37	78.47	61.70	91.35
50	8"	83.75	110.58	83.75	85.39	125.53	98.71	146.16
51	10"	120.39	158.96	120.39	122.75	180.45	141.89	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [] or Sewer [X]

Schedule: E-1s Def #38

Page: 1 of 1

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	20.28	28.65	20.28	20.70	41.39	29.28	45.26
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallage cap (gallons)	6,000	6,000	6,000	6,000	6,000	6,000	6,000
13	Gallage Charge, Capped Usage	8.26	11.67	8.26	8.43	16.86	11.93	8.73
14								
15								
16	Commercial							
17	5/8" X 3/4"	20.28	28.65	20.28	20.70	41.39	29.28	45.26
18	3/4"	30.45	43.01	30.45	31.09	62.14	43.96	67.89
19	1"	50.76	71.69	50.76	51.82	103.59	73.29	113.14
20	1-1/2"	101.50	143.36	101.50	103.62	207.13	146.55	226.29
21	2"	162.39	229.36	162.39	165.78	331.39	234.46	362.06
22	3"	324.79	458.73	324.79	331.57	662.79	468.94	724.12
23	4"	507.47	716.74	507.47	518.07	1,035.59	732.69	1,131.44
24	6"	1,014.96	1,433.51	1,014.96	1,036.16	2,071.21	1,465.41	2,262.89
25	8"	1,623.94	2,293.63	1,623.94	1,657.86	3,313.95	2,344.67	3,620.62
26	10"	2,334.41	3,297.09	2,334.41	2,383.16	4,763.80	3,370.45	5,204.65
27	Gallage charge	9.94	14.04	9.94	10.15	20.28	14.35	10.48
28								
29	Multi-Family							
30	5/8" X 3/4"	20.28	28.65	20.28	20.70	41.39	29.28	45.26
31	3/4"	30.45	43.01	30.45	31.09	62.14	43.96	67.89
32	1"	50.76	71.69	50.76	51.82	103.59	73.29	113.14
33	1-1/2"	101.50	143.36	101.50	103.62	207.13	146.55	226.29
34	2"	162.39	229.36	162.39	165.78	331.39	234.46	362.06
35	3"	324.79	458.73	324.79	331.57	662.79	468.94	724.12
36	4"	507.47	716.74	507.47	518.07	1,035.59	732.69	1,131.44
37	6"	1,014.96	1,433.51	1,014.96	1,036.16	2,071.21	1,465.41	2,262.89
38	8"	1,623.94	2,293.63	1,623.94	1,657.86	3,313.95	2,344.67	3,620.62
39	10"	2,334.41	3,297.09	2,334.41	2,383.16	4,763.80	3,370.45	5,204.65
40	Gallage charge	9.94	14.04	9.94	10.15	20.28	14.35	10.48
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	50.79	71.73	50.79	51.85	103.65	73.33	112.65
44	Com'l. Wastewater Only	50.79	71.73	50.79	51.85	103.65	73.33	701.21
45	Reuse per Sprinkler Head	-	-	-	-	-	-	-
46	Reuse Flat Rate	-	-	-	-	-	-	-

Rate Schedule - Water

Florida Public Service Commission

Palm Terrace
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer []

Schedule: E-1w Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Class/Meter Size	Test Year Period 1	Test Year Period 2	Test Year Period 3	Present Rates	Unlimited Interim Rates	Limited Interim Rates	Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	10.63	14.04	10.63	10.84	15.93	15.93	21.92
3	3/4"	15.94	21.04	15.94	16.25	23.89	23.89	32.89
4	1"	26.60	35.12	26.60	27.12	39.87	39.87	54.81
5	1-1/2"	53.17	70.21	53.17	54.21	79.70	79.70	109.62
6	2"	85.08	112.34	85.08	86.74	127.53	127.53	175.39
7	3"	170.15	224.67	170.15	173.48	255.04	255.04	350.79
8	4"	265.87	351.05	265.87	271.07	398.51	398.51	548.10
9	6"	531.75	702.12	531.75	542.16	797.03	797.03	1,096.21
10	8"	850.79	1,123.39	850.79	867.44	1,275.24	1,275.24	1,753.93
11	10"	1,223.02	1,614.87	1,223.02	1,246.95	1,833.17	1,833.17	2,521.28
12	Gallorage							
13	Block 1, 0-5,000	2.95	3.89	2.95	3.08	4.42	4.42	3.80
14	Block 2, 5,000-10,000	2.95	3.89	2.95	3.08	4.42	4.42	4.76
15	Block 3, >10,000	2.95	3.89	2.95	3.08	4.42	4.42	4.76
16								
17	Commercial							
18	5/8" X 3/4"	10.63	14.04	10.63	10.84	15.93	15.93	21.92
19	3/4"	15.94	21.04	15.94	16.25	23.89	23.89	32.89
20	1"	26.60	35.12	26.60	27.12	39.87	39.87	54.81
21	1-1/2"	53.17	70.21	53.17	54.21	79.70	79.70	109.62
22	2"	85.08	112.34	85.08	86.74	127.53	127.53	175.39
23	3"	170.15	224.67	170.15	173.48	255.04	255.04	350.79
24	4"	265.87	351.05	265.87	271.07	398.51	398.51	548.10
25	6"	531.75	702.12	531.75	542.16	797.03	797.03	1,096.21
26	8"	850.79	1,123.39	850.79	867.44	1,275.24	1,275.24	1,753.93
27	10"	1,223.02	1,614.87	1,223.02	1,246.95	1,833.17	1,833.17	2,521.28
28	Gallorage charge	2.95	3.89	2.95	3.08	4.42	4.42	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	10.63	14.04	10.63	10.84	15.93	15.93	21.92
34	3/4"	15.94	21.04	15.94	16.25	23.89	23.89	32.89
35	1"	26.60	35.12	26.60	27.12	39.87	39.87	54.81
36	1-1/2"	53.17	70.21	53.17	54.21	79.70	79.70	109.62
37	2"	85.08	112.34	85.08	86.74	127.53	127.53	175.39
38	3"	170.15	224.67	170.15	173.48	255.04	255.04	350.79
39	4"	265.87	351.05	265.87	271.07	398.51	398.51	548.10
40	6"	531.75	702.12	531.75	542.16	797.03	797.03	1,096.21
41	8"	850.79	1,123.39	850.79	867.44	1,275.24	1,275.24	1,753.93
42	10"	1,223.02	1,614.87	1,223.02	1,246.95	1,833.17	1,833.17	2,521.28
43	Gallorage charge	2.95	3.89	2.95	3.08	4.42	4.42	3.80
44								
45	Fire Protection							
46	2"	7.09	9.36	7.09	7.23	10.63	10.63	14.62
47	3"	14.18	18.72	14.18	14.46	21.25	21.25	29.23
48	4"	22.16	29.26	22.16	22.59	33.22	33.22	45.68
49	6"	44.30	58.49	44.30	45.17	66.40	66.40	91.35
50	8"	70.90	93.62	70.90	72.29	106.27	106.27	146.16
51	10"	101.92	134.57	101.92	103.91	152.77	152.77	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Palm Terrace
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	19.05	26.91	19.05	19.45	38.88	38.88	45.26
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallage cap (gallons)	6,000	6,000	6,000	6,000	6,000	6,000	6,000
13	Gallage Charge, Capped Usage	4.18	5.90	4.18	4.27	8.53	8.53	8.73
14								
15								
16	Commercial							
17	5/8" X 3/4"	19.05	26.91	19.05	19.45	38.88	38.88	45.26
18	3/4"	28.58	40.36	28.58	29.18	58.32	58.32	67.89
19	1"	47.62	67.25	47.62	48.61	97.18	97.18	113.14
20	1-1/2"	95.24	134.51	95.24	97.23	194.35	194.35	226.29
21	2"	152.38	215.22	152.38	155.56	310.96	310.96	362.06
22	3"	304.74	430.41	304.74	311.10	621.88	621.88	724.12
23	4"	476.17	672.53	476.17	486.11	971.71	971.71	1,131.44
24	6"	952.33	1,345.07	952.33	972.22	1,943.41	1,943.41	2,262.89
25	8"	1,523.73	2,152.09	1,523.73	1,555.55	3,109.45	3,109.45	3,620.62
26	10"	2,190.34	3,093.62	2,190.34	2,236.08	4,469.79	4,469.79	5,204.65
27	Gallage charge	4.99	7.05	4.99	5.09	10.18	10.18	10.48
28								
29	Multi-Family							
30	5/8" X 3/4"	19.05	26.91	19.05	19.45	38.88	38.88	45.26
31	3/4"	28.58	40.36	28.58	29.18	58.32	58.32	67.89
32	1"	47.62	67.25	47.62	48.61	97.18	97.18	113.14
33	1-1/2"	95.24	134.51	95.24	97.23	194.35	194.35	226.29
34	2"	152.38	215.22	152.38	155.56	310.96	310.96	362.06
35	3"	304.74	430.41	304.74	311.10	621.88	621.88	724.12
36	4"	476.17	672.53	476.17	486.11	971.71	971.71	1,131.44
37	6"	952.33	1,345.07	952.33	972.22	1,943.41	1,943.41	2,262.89
38	8"	1,523.73	2,152.09	1,523.73	1,555.55	3,109.45	3,109.45	3,620.62
39	10"	2,190.34	3,093.62	2,190.34	2,236.08	4,469.79	4,469.79	5,204.65
40	Gallage charge	4.99	7.05	4.99	5.09	10.18	10.18	10.48
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	32.36	45.71	32.36	33.04	66.04	66.04	112.65
44	Comf. Wastewater Only	32.36	45.71	32.36	33.04	66.04	66.04	701.21
45	Reuse per Sprinkler Head	-	-	-	-	-	-	-
46	Reuse Flat Rate	-	-	-	-	-	-	-

Rate Schedule - Water

Florida Public Service Commission

Palms MHP

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

Schedule: E-1w Def #38

Page: 1 of 1

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	7.56	9.98	7.56	7.71	11.33	9.56	21.92
3	3/4"	11.36	15.01	11.36	11.58	17.03	14.36	32.89
4	1"	18.91	24.97	18.91	19.28	28.34	23.91	54.81
5	1-1/2"	37.85	49.98	37.85	38.59	56.73	47.86	109.62
6	2"	60.54	79.93	60.54	61.72	90.74	76.55	175.39
7	3"	121.08	159.88	121.08	123.45	181.48	153.11	350.79
8	4"	189.20	249.82	189.20	192.90	283.59	239.25	548.10
9	6"	378.39	499.63	378.39	385.79	567.16	478.48	1,096.21
10	8"	605.43	799.41	605.43	617.28	907.47	765.58	1,753.93
11	10"	870.29	1,149.13	870.29	887.32	1,304.46	1,100.50	2,521.28
12	Gallorage							
13	Block 1, 0-5,000	4.96	6.55	4.96	5.06	7.43	6.27	3.80
14	Block 2, 5,000-10,000	4.96	6.55	4.96	5.06	7.43	6.27	4.76
15	Block 3, >10,000	4.96	6.55	4.96	5.06	7.43	6.27	4.76
16								
17	Commercial							
18	5/8" X 3/4"	7.56	9.98	7.56	7.71	11.33	9.56	21.92
19	3/4"	11.36	15.01	11.36	11.58	17.03	14.36	32.89
20	1"	18.91	24.97	18.91	19.28	28.34	23.91	54.81
21	1-1/2"	37.85	49.98	37.85	38.59	56.73	47.86	109.62
22	2"	60.54	79.93	60.54	61.72	90.74	76.55	175.39
23	3"	121.08	159.88	121.08	123.45	181.48	153.11	350.79
24	4"	189.20	249.82	189.20	192.90	283.59	239.25	548.10
25	6"	378.39	499.63	378.39	385.79	567.16	478.48	1,096.21
26	8"	605.43	799.41	605.43	617.28	907.47	765.58	1,753.93
27	10"	870.29	1,149.13	870.29	887.32	1,304.46	1,100.50	2,521.28
28	Gallorage charge	4.96	6.55	4.96	5.06	7.43	6.27	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	7.56	9.98	7.56	7.71	11.33	9.56	21.92
34	3/4"	11.36	15.01	11.36	11.58	17.03	14.36	32.89
35	1"	18.91	24.97	18.91	19.28	28.34	23.91	54.81
36	1-1/2"	37.85	49.98	37.85	38.59	56.73	47.86	109.62
37	2"	60.54	79.93	60.54	61.72	90.74	76.55	175.39
38	3"	121.08	159.88	121.08	123.45	181.48	153.11	350.79
39	4"	189.20	249.82	189.20	192.90	283.59	239.25	548.10
40	6"	378.39	499.63	378.39	385.79	567.16	478.48	1,096.21
41	8"	605.43	799.41	605.43	617.28	907.47	765.58	1,753.93
42	10"	870.29	1,149.13	870.29	887.32	1,304.46	1,100.50	2,521.28
43	Gallorage charge	4.96	6.55	4.96	5.06	7.43	6.27	3.80
44								
45	Fire Protection							
46	2"	5.06	6.68	5.06	5.16	7.58	6.40	14.62
47	3"	10.09	13.32	10.09	10.29	15.12	12.76	29.23
48	4"	15.76	20.81	15.76	16.07	23.62	19.93	45.68
49	6"	31.53	41.64	31.53	32.15	47.26	39.87	91.35
50	8"	50.46	66.62	50.46	51.45	75.63	63.81	146.16
51	10"	72.52	95.76	72.52	73.94	108.70	91.70	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Palms MHP
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	NA	NA	NA	NA	NA	NA	NA
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallage cap (gallons)	NA	NA	NA	NA	NA	NA	NA
13	Gallage Charge, Capped Usage	NA	NA	NA	NA	NA	NA	NA
14								
15								
16	Commercial							
17	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
18	3/4"	NA	NA	NA	NA	NA	NA	NA
19	1"	NA	NA	NA	NA	NA	NA	NA
20	1-1/2"	NA	NA	NA	NA	NA	NA	NA
21	2"	NA	NA	NA	NA	NA	NA	NA
22	3"	NA	NA	NA	NA	NA	NA	NA
23	4"	NA	NA	NA	NA	NA	NA	NA
24	6"	NA	NA	NA	NA	NA	NA	NA
25	8"	NA	NA	NA	NA	NA	NA	NA
26	10"	NA	NA	NA	NA	NA	NA	NA
27	Gallage charge	NA	NA	NA	NA	NA	NA	NA
28								
29	Multi-Family							
30	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA	NA	NA	NA
32	1"	NA	NA	NA	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA	NA	NA	NA
34	2"	NA	NA	NA	NA	NA	NA	NA
35	3"	NA	NA	NA	NA	NA	NA	NA
36	4"	NA	NA	NA	NA	NA	NA	NA
37	6"	NA	NA	NA	NA	NA	NA	NA
38	8"	NA	NA	NA	NA	NA	NA	NA
39	10"	NA	NA	NA	NA	NA	NA	NA
40	Gallage charge	NA	NA	NA	NA	NA	NA	NA
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	NA	NA	NA	NA	NA	NA	NA
44	Com'l. Wastewater Only	NA	NA	NA	NA	NA	NA	NA
45	Reuse per Sprinkler Head	NA	NA	NA	NA	NA	NA	NA
46	Reuse Flat Rate	NA	NA	NA	NA	NA	NA	NA

Rate Schedule - Water

Florida Public Service Commission

Picciola Island
Docket No. 080121-WS

Schedule: E-1w Def #38

Historical Test Year Ending December 31, 2007

Page: 1 of 1

Water [X] or Sewer []

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	10.63	14.04	10.63	10.84	15.93	15.93	21.92
3	3/4"	15.94	21.04	15.94	16.25	23.89	23.89	32.89
4	1"	26.60	35.12	26.60	27.12	39.87	39.87	54.81
5	1-1/2"	53.17	70.21	53.17	54.21	79.70	79.70	109.62
6	2"	85.08	112.34	85.08	86.74	127.53	127.53	175.39
7	3"	170.15	224.67	170.15	173.48	255.04	255.04	350.79
8	4"	265.87	351.05	265.87	271.07	398.51	398.51	548.10
9	6"	531.75	702.12	531.75	542.16	797.03	797.03	1,096.21
10	8"	850.79	1,123.39	850.79	867.44	1,275.24	1,275.24	1,753.93
11	10"	1,223.02	1,614.87	1,223.02	1,246.95	1,833.17	1,833.17	2,521.28
12	Gallorage							
13	Block 1, 0-5,000	2.95	3.89	2.95	3.01	4.42	4.42	3.80
14	Block 2, 5,000-10,000	2.95	3.89	2.95	3.01	4.42	4.42	4.76
15	Block 3, >10,000	2.95	3.89	2.95	3.01	4.42	4.42	4.76
16								
17	Commercial							
18	5/8" X 3/4"	10.63	14.04	10.63	10.84	15.93	15.93	21.92
19	3/4"	15.94	21.04	15.94	16.25	23.89	23.89	32.89
20	1"	26.60	35.12	26.60	27.12	39.87	39.87	54.81
21	1-1/2"	53.17	70.21	53.17	54.21	79.70	79.70	109.62
22	2"	85.08	112.34	85.08	86.74	127.53	127.53	175.39
23	3"	170.15	224.67	170.15	173.48	255.04	255.04	350.79
24	4"	265.87	351.05	265.87	271.07	398.51	398.51	548.10
25	6"	531.75	702.12	531.75	542.16	797.03	797.03	1,096.21
26	8"	850.79	1,123.39	850.79	867.44	1,275.24	1,275.24	1,753.93
27	10"	1,223.02	1,614.87	1,223.02	1,246.95	1,833.17	1,833.17	2,521.28
28	Gallorage charge	2.95	3.89	2.95	3.01	4.42	4.42	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	10.63	14.04	10.63	10.84	15.93	15.93	21.92
34	3/4"	15.94	21.04	15.94	16.25	23.89	23.89	32.89
35	1"	26.60	35.12	26.60	27.12	39.87	39.87	54.81
36	1-1/2"	53.17	70.21	53.17	54.21	79.70	79.70	109.62
37	2"	85.08	112.34	85.08	86.74	127.53	127.53	175.39
38	3"	170.15	224.67	170.15	173.48	255.04	255.04	350.79
39	4"	265.87	351.05	265.87	271.07	398.51	398.51	548.10
40	6"	531.75	702.12	531.75	542.16	797.03	797.03	1,096.21
41	8"	850.79	1,123.39	850.79	867.44	1,275.24	1,275.24	1,753.93
42	10"	1,223.02	1,614.87	1,223.02	1,246.95	1,833.17	1,833.17	2,521.28
43	Gallorage charge	2.95	3.89	2.95	3.01	4.42	4.42	3.80
44								
45	Fire Protection							
46	2"	7.09	9.36	7.09	7.23	10.63	10.63	14.62
47	3"	14.18	18.72	14.18	14.46	21.25	21.25	29.23
48	4"	22.16	29.26	22.16	22.59	33.22	33.22	45.68
49	6"	44.30	58.49	44.30	45.17	66.40	66.40	91.35
50	8"	70.90	93.62	70.90	72.29	106.27	106.27	146.16
51	10"	101.92	134.57	101.92	103.91	152.77	152.77	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Piccioia Island
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	NA	NA	NA	NA	NA	NA	NA
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallage cap (gallons)	NA	NA	NA	NA	NA	NA	NA
13	Gallage Charge, Capped Usage	NA	NA	NA	NA	NA	NA	NA
14								
15								
16	Commercial							
17	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
18	3/4"	NA	NA	NA	NA	NA	NA	NA
19	1"	NA	NA	NA	NA	NA	NA	NA
20	1-1/2"	NA	NA	NA	NA	NA	NA	NA
21	2"	NA	NA	NA	NA	NA	NA	NA
22	3"	NA	NA	NA	NA	NA	NA	NA
23	4"	NA	NA	NA	NA	NA	NA	NA
24	6"	NA	NA	NA	NA	NA	NA	NA
25	8"	NA	NA	NA	NA	NA	NA	NA
26	10"	NA	NA	NA	NA	NA	NA	NA
27	Gallage charge	NA	NA	NA	NA	NA	NA	NA
28								
29	Multi-Family							
30	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA	NA	NA	NA
32	1"	NA	NA	NA	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA	NA	NA	NA
34	2"	NA	NA	NA	NA	NA	NA	NA
35	3"	NA	NA	NA	NA	NA	NA	NA
36	4"	NA	NA	NA	NA	NA	NA	NA
37	6"	NA	NA	NA	NA	NA	NA	NA
38	8"	NA	NA	NA	NA	NA	NA	NA
39	10"	NA	NA	NA	NA	NA	NA	NA
40	Gallage charge	NA	NA	NA	NA	NA	NA	NA
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	NA	NA	NA	NA	NA	NA	NA
44	Com'l. Wastewater Only	NA	NA	NA	NA	NA	NA	NA
45	Reuse per Sprinkler Head	NA	NA	NA	NA	NA	NA	NA
46	Reuse Flat Rate	NA	NA	NA	NA	NA	NA	NA

Rate Schedule - Water

Florida Public Service Commission

Piney Woods
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer []

Schedule: E-1w Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	16.33	21.57	16.33	16.65	24.48	22.33	21.92
3	3/4"	24.48	32.33	24.48	24.96	36.69	33.47	32.89
4	1"	40.81	53.88	40.81	41.61	61.17	55.80	54.81
5	1-1/2"	81.58	107.72	81.58	83.18	122.28	111.54	109.62
6	2"	130.54	172.37	130.54	133.09	195.66	178.47	175.39
7	3"	261.08	344.73	261.08	266.19	391.33	356.95	350.79
8	4"	407.95	538.65	407.95	415.93	611.47	557.75	548.10
9	6"	815.90	1,077.32	815.90	831.87	1,222.94	1,115.49	1,096.21
10	8"	1,305.42	1,723.68	1,305.42	1,330.97	1,956.67	1,784.76	1,753.93
11	10"	1,876.57	2,477.82	1,876.57	1,913.29	2,812.76	2,565.63	2,521.28
12	Gallorage							
13	Block 1, 0-5,000	2.72	3.60	2.72	2.77	4.08	3.72	3.80
14	Block 2, 5,000-10,000	2.72	3.60	2.72	2.77	4.08	3.72	4.76
15	Block 3, >10,000	2.72	3.60	2.72	2.77	4.08	3.72	4.76
16								
17	Commercial							
18	5/8" X 3/4"	16.33	21.57	16.33	16.65	24.48	22.33	21.92
19	3/4"	24.48	32.33	24.48	24.96	36.69	33.47	32.89
20	1"	40.81	53.88	40.81	41.61	61.17	55.80	54.81
21	1-1/2"	81.58	107.72	81.58	83.18	122.28	111.54	109.62
22	2"	130.54	172.37	130.54	133.09	195.66	178.47	175.39
23	3"	261.08	344.73	261.08	266.19	391.33	356.95	350.79
24	4"	407.95	538.65	407.95	415.93	611.47	557.75	548.10
25	6"	815.90	1,077.32	815.90	831.87	1,222.94	1,115.49	1,096.21
26	8"	1,305.42	1,723.68	1,305.42	1,330.97	1,956.67	1,784.76	1,753.93
27	10"	1,876.57	2,477.82	1,876.57	1,913.29	2,812.76	2,565.63	2,521.28
28	Gallorage charge	2.72	3.60	2.72	2.77	4.08	3.72	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	16.33	21.57	16.33	16.65	24.48	22.33	21.92
34	3/4"	24.48	32.33	24.48	24.96	36.69	33.47	32.89
35	1"	40.81	53.88	40.81	41.61	61.17	55.80	54.81
36	1-1/2"	81.58	107.72	81.58	83.18	122.28	111.54	109.62
37	2"	130.54	172.37	130.54	133.09	195.66	178.47	175.39
38	3"	261.08	344.73	261.08	266.19	391.33	356.95	350.79
39	4"	407.95	538.65	407.95	415.93	611.47	557.75	548.10
40	6"	815.90	1,077.32	815.90	831.87	1,222.94	1,115.49	1,096.21
41	8"	1,305.42	1,723.68	1,305.42	1,330.97	1,956.67	1,784.76	1,753.93
42	10"	1,876.57	2,477.82	1,876.57	1,913.29	2,812.76	2,565.63	2,521.28
43	Gallorage charge	2.72	3.60	2.72	2.77	4.08	3.72	3.80
44								
45	Fire Protection							
46	2"	10.88	14.36	10.88	11.09	16.31	14.88	14.62
47	3"	21.75	28.71	21.75	22.18	32.60	29.74	29.23
48	4"	33.99	44.88	33.99	34.66	50.95	46.47	45.68
49	6"	67.98	89.77	67.98	69.31	101.89	92.94	91.35
50	8"	108.79	143.65	108.79	110.92	163.06	148.74	146.16
51	10"	156.39	206.50	156.39	159.45	234.41	213.81	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Piney Woods
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	NA	NA	NA	NA	NA	NA	NA
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallonge cap (gallons)	NA	NA	NA	NA	NA	NA	NA
13	Gallonge Charge, Capped Usage	NA	NA	NA	NA	NA	NA	NA
14								
15								
16	Commercial							
17	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
18	3/4"	NA	NA	NA	NA	NA	NA	NA
19	1"	NA	NA	NA	NA	NA	NA	NA
20	1-1/2"	NA	NA	NA	NA	NA	NA	NA
21	2"	NA	NA	NA	NA	NA	NA	NA
22	3"	NA	NA	NA	NA	NA	NA	NA
23	4"	NA	NA	NA	NA	NA	NA	NA
24	6"	NA	NA	NA	NA	NA	NA	NA
25	8"	NA	NA	NA	NA	NA	NA	NA
26	10"	NA	NA	NA	NA	NA	NA	NA
27	Gallonge charge	NA	NA	NA	NA	NA	NA	NA
28								
29	Multi-Family							
30	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA	NA	NA	NA
32	1"	NA	NA	NA	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA	NA	NA	NA
34	2"	NA	NA	NA	NA	NA	NA	NA
35	3"	NA	NA	NA	NA	NA	NA	NA
36	4"	NA	NA	NA	NA	NA	NA	NA
37	6"	NA	NA	NA	NA	NA	NA	NA
38	8"	NA	NA	NA	NA	NA	NA	NA
39	10"	NA	NA	NA	NA	NA	NA	NA
40	Gallonge charge	NA	NA	NA	NA	NA	NA	NA
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	NA	NA	NA	NA	NA	NA	NA
44	Com'l. Wastewater Only	NA	NA	NA	NA	NA	NA	NA
45	Reuse per Sprinkler Head	NA	NA	NA	NA	NA	NA	NA
46	Reuse Flat Rate	NA	NA	NA	NA	NA	NA	NA

Rate Schedule - Water

Florida Public Service Commission

Pomona Park
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer []

Schedule: E-1w Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	16.33	21.57	16.33	16.65	24.48	22.33	21.92
3	3/4"	24.48	32.33	24.48	24.96	36.69	33.47	32.89
4	1"	40.81	53.88	40.81	41.61	61.17	55.80	54.81
5	1-1/2"	81.58	107.72	81.58	83.18	122.28	111.54	109.62
6	2"	130.54	172.37	130.54	133.09	195.66	178.47	175.39
7	3"	261.08	344.73	261.08	266.19	391.33	356.95	350.79
8	4"	407.95	538.65	407.95	415.93	611.47	557.75	548.10
9	6"	815.90	1,077.32	815.90	831.87	1,222.94	1,115.49	1,096.21
10	8"	1,305.42	1,723.68	1,305.42	1,330.97	1,956.67	1,784.76	1,753.93
11	10"	1,876.57	2,477.82	1,876.57	1,913.29	2,812.76	2,565.63	2,521.28
12	Gallage							
13	Block 1, 0-5,000	2.72	3.60	2.72	2.77	4.08	3.72	3.80
14	Block 2, 5,000-10,000	2.72	3.60	2.72	2.77	4.08	3.72	4.76
15	Block 3, >10,000	2.72	3.60	2.72	2.77	4.08	3.72	4.76
16								
17	Commercial							
18	5/8" X 3/4"	16.33	21.57	16.33	16.65	24.48	22.33	21.92
19	3/4"	24.48	32.33	24.48	24.96	36.69	33.47	32.89
20	1"	40.81	53.88	40.81	41.61	61.17	55.80	54.81
21	1-1/2"	81.58	107.72	81.58	83.18	122.28	111.54	109.62
22	2"	130.54	172.37	130.54	133.09	195.66	178.47	175.39
23	3"	261.08	344.73	261.08	266.19	391.33	356.95	350.79
24	4"	407.95	538.65	407.95	415.93	611.47	557.75	548.10
25	6"	815.90	1,077.32	815.90	831.87	1,222.94	1,115.49	1,096.21
26	8"	1,305.42	1,723.68	1,305.42	1,330.97	1,956.67	1,784.76	1,753.93
27	10"	1,876.57	2,477.82	1,876.57	1,913.29	2,812.76	2,565.63	2,521.28
28	Gallage charge	2.72	3.60	2.72	2.77	4.08	3.72	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	16.33	21.57	16.33	16.65	24.48	22.33	21.92
34	3/4"	24.48	32.33	24.48	24.96	36.69	33.47	32.89
35	1"	40.81	53.88	40.81	41.61	61.17	55.80	54.81
36	1-1/2"	81.58	107.72	81.58	83.18	122.28	111.54	109.62
37	2"	130.54	172.37	130.54	133.09	195.66	178.47	175.39
38	3"	261.08	344.73	261.08	266.19	391.33	356.95	350.79
39	4"	407.95	538.65	407.95	415.93	611.47	557.75	548.10
40	6"	815.90	1,077.32	815.90	831.87	1,222.94	1,115.49	1,096.21
41	8"	1,305.42	1,723.68	1,305.42	1,330.97	1,956.67	1,784.76	1,753.93
42	10"	1,876.57	2,477.82	1,876.57	1,913.29	2,812.76	2,565.63	2,521.28
43	Gallage charge	2.72	3.60	2.72	2.77	4.08	3.72	3.80
44								
45	Fire Protection							
46	2"	10.88	14.36	10.88	11.09	16.31	14.88	14.62
47	3"	21.75	28.72	21.75	22.18	32.60	29.74	29.23
48	4"	33.99	44.88	33.99	34.66	50.95	46.47	45.68
49	6"	67.98	89.77	67.98	69.31	101.89	92.94	91.35
50	8"	108.79	143.65	108.79	110.92	163.06	148.74	146.16
51	10"	156.39	206.50	156.39	159.45	234.41	213.81	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Pomona Park
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	NA	NA	NA	NA	NA	NA	NA
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallage cap (gallons)	NA	NA	NA	NA	NA	NA	NA
13	Gallage Charge, Capped Usage	NA	NA	NA	NA	NA	NA	NA
14								
15								
16	Commercial							
17	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
18	3/4"	NA	NA	NA	NA	NA	NA	NA
19	1"	NA	NA	NA	NA	NA	NA	NA
20	1-1/2"	NA	NA	NA	NA	NA	NA	NA
21	2"	NA	NA	NA	NA	NA	NA	NA
22	3"	NA	NA	NA	NA	NA	NA	NA
23	4"	NA	NA	NA	NA	NA	NA	NA
24	6"	NA	NA	NA	NA	NA	NA	NA
25	8"	NA	NA	NA	NA	NA	NA	NA
26	10"	NA	NA	NA	NA	NA	NA	NA
27	Gallage charge	NA	NA	NA	NA	NA	NA	NA
28								
29	Multi-Family							
30	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA	NA	NA	NA
32	1"	NA	NA	NA	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA	NA	NA	NA
34	2"	NA	NA	NA	NA	NA	NA	NA
35	3"	NA	NA	NA	NA	NA	NA	NA
36	4"	NA	NA	NA	NA	NA	NA	NA
37	6"	NA	NA	NA	NA	NA	NA	NA
38	8"	NA	NA	NA	NA	NA	NA	NA
39	10"	NA	NA	NA	NA	NA	NA	NA
40	Gallage charge	NA	NA	NA	NA	NA	NA	NA
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	NA	NA	NA	NA	NA	NA	NA
44	Comml. Wastewater Only	NA	NA	NA	NA	NA	NA	NA
45	Reuse per Sprinkler Head	NA	NA	NA	NA	NA	NA	NA
46	Reuse Flat Rate	NA	NA	NA	NA	NA	NA	NA

Rate Schedule - Water

Florida Public Service Commission

Quail Ridge
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer []

Schedule: E-1w Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	21.86	28.87	21.86	22.29	32.77	22.67	21.92
3	3/4"	32.81	43.32	32.81	33.45	49.18	34.02	32.89
4	1"	54.68	72.20	54.68	55.75	81.96	56.70	54.81
5	1-1/2"	109.35	144.39	109.35	111.49	163.90	113.40	109.62
6	2"	174.98	231.04	174.98	178.40	262.27	181.45	175.39
7	3"	349.93	453.05	349.93	356.78	524.50	362.88	350.79
8	4"	546.77	721.96	546.77	557.47	819.54	567.00	548.10
9	6"	1,093.55	1,443.91	1,093.55	1,114.95	1,639.10	1,134.01	1,096.21
10	8"	1,749.66	2,310.25	1,749.66	1,783.90	2,622.54	1,814.40	1,753.93
11	10"	2,515.16	3,321.01	2,515.16	2,564.38	3,769.93	2,608.22	2,521.28
12	Gallonage							
13	Block 1, 0-5,000	3.52	4.65	3.52	3.59	5.28	3.65	3.80
14	Block 2, 5,000-10,000	3.52	4.65	3.52	3.59	5.28	3.65	4.76
15	Block 3, >10,000	3.52	4.65	3.52	3.59	5.28	3.65	4.76
16								
17	Commercial							
18	5/8" X 3/4"	21.86	28.87	21.86	22.29	32.77	22.67	21.92
19	3/4"	32.81	43.32	32.81	33.45	49.18	34.02	32.89
20	1"	54.68	72.20	54.68	55.75	81.96	56.70	54.81
21	1-1/2"	109.35	144.39	109.35	111.49	163.90	113.40	109.62
22	2"	174.98	231.04	174.98	178.40	262.27	181.45	175.39
23	3"	349.93	453.05	349.93	356.78	524.50	362.88	350.79
24	4"	546.77	721.96	546.77	557.47	819.54	567.00	548.10
25	6"	1,093.55	1,443.91	1,093.55	1,114.95	1,639.10	1,134.01	1,096.21
26	8"	1,749.66	2,310.25	1,749.66	1,783.90	2,622.54	1,814.40	1,753.93
27	10"	2,515.16	3,321.01	2,515.16	2,564.38	3,769.93	2,608.22	2,521.28
28	Gallonage charge	3.52	4.65	3.52	3.59	5.28	3.65	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	21.86	28.87	21.86	22.29	32.77	22.67	21.92
34	3/4"	32.81	43.32	32.81	33.45	49.18	34.02	32.89
35	1"	54.68	72.20	54.68	55.75	81.96	56.70	54.81
36	1-1/2"	109.35	144.39	109.35	111.49	163.90	113.40	109.62
37	2"	174.98	231.04	174.98	178.40	262.27	181.45	175.39
38	3"	349.93	453.05	349.93	356.78	524.50	362.88	350.79
39	4"	546.77	721.96	546.77	557.47	819.54	567.00	548.10
40	6"	1,093.55	1,443.91	1,093.55	1,114.95	1,639.10	1,134.01	1,096.21
41	8"	1,749.66	2,310.25	1,749.66	1,783.90	2,622.54	1,814.40	1,753.93
42	10"	2,515.16	3,321.01	2,515.16	2,564.38	3,769.93	2,608.22	2,521.28
43	Gallonage charge	3.52	4.65	3.52	3.59	5.28	3.65	3.80
44								
45	Fire Protection							
46	2"	14.59	19.26	14.59	14.88	21.87	15.13	14.62
47	3"	29.16	38.50	29.16	29.73	43.71	30.24	29.23
48	4"	45.57	60.17	45.57	46.46	68.30	47.26	45.68
49	6"	91.11	120.30	91.11	92.89	136.56	94.48	91.35
50	8"	145.81	192.53	145.81	148.66	218.55	151.20	146.16
51	10"	209.62	276.78	209.62	213.72	314.20	217.38	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Quail Ridge
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	NA	NA	NA	NA	NA	NA	NA
3				-				
4				-				
5				-				
6				-				
7				-				
8				-				
9				-				
10				-				
11				-				
12	Gallage cap (gallons)	NA	NA	NA	NA	NA	NA	NA
13	Gallage Charge, Capped Usage	NA	NA	NA	NA	NA	NA	NA
14								
15								
16	Commercial							
17	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
18	3/4"	NA	NA	NA	NA	NA	NA	NA
19	1"	NA	NA	NA	NA	NA	NA	NA
20	1-1/2"	NA	NA	NA	NA	NA	NA	NA
21	2"	NA	NA	NA	NA	NA	NA	NA
22	3"	NA	NA	NA	NA	NA	NA	NA
23	4"	NA	NA	NA	NA	NA	NA	NA
24	6"	NA	NA	NA	NA	NA	NA	NA
25	8"	NA	NA	NA	NA	NA	NA	NA
26	10"	NA	NA	NA	NA	NA	NA	NA
27	Gallage charge	NA	NA	NA	NA	NA	NA	NA
28								
29	Multi-Family							
30	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA	NA	NA	NA
32	1"	NA	NA	NA	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA	NA	NA	NA
34	2"	NA	NA	NA	NA	NA	NA	NA
35	3"	NA	NA	NA	NA	NA	NA	NA
36	4"	NA	NA	NA	NA	NA	NA	NA
37	6"	NA	NA	NA	NA	NA	NA	NA
38	8"	NA	NA	NA	NA	NA	NA	NA
39	10"	NA	NA	NA	NA	NA	NA	NA
40	Gallage charge	NA	NA	NA	NA	NA	NA	NA
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	NA	NA	NA	NA	NA	NA	NA
44	Comrt. Wastewater Only	NA	NA	NA	NA	NA	NA	NA
45	Reuse per Sprinkler Head	NA	NA	NA	NA	NA	NA	NA
46	Reuse Flat Rate	NA	NA	NA	NA	NA	NA	NA

Rate Schedule - Water

Florida Public Service Commission

Ravenswood
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer []

Schedule: E-1w Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Test Year Period 1	Test Year Period 2	Test Year Period 3	Present Rates	Unlimited Interim Rates	Limited Interim Rates	Proposed Consolidated Rates	
1	Residential								
2	5/8" X 3/4"	13.30	18.75	13.30	13.69	20.74	20.74	21.92	
3	3/4"	19.95	28.12	19.95	20.54	31.12	31.12	32.89	
4	1"	33.21	46.84	33.21	34.19	51.80	51.80	54.81	
5	1-1/2"	64.81	93.71	64.81	68.42	101.08	101.08	109.62	
6	2"	103.67	149.90	103.67	109.44	161.69	161.69	175.39	
7	3"	207.34	299.79	207.34	218.88	323.38	323.38	350.79	
8	4"	323.95	468.41	323.95	341.98	505.26	505.26	548.10	
9	6"	647.92	936.84	647.92	683.98	1,010.54	1,010.54	1,096.21	
10	8"	-	-	-	-	-	-	1,753.93	
11	10"	-	-	-	-	-	-	2,521.28	
12	Gallorage								
13	Block 1, 0-5,000	1.88	2.64	1.88	1.94	2.93	2.93	3.80	
14	Block 2, 5,000-10,000	1.88	2.64	1.88	1.94	2.93	2.93	4.76	
15	Block 3, >10,000	1.88	2.64	1.88	1.94	2.93	2.93	4.76	
16									
17	Commercial								
18	5/8" X 3/4"	-	-	-	-	-	-	21.92	
19	3/4"	-	-	-	-	-	-	32.89	
20	1"	-	-	-	-	-	-	54.81	
21	1-1/2"	-	-	-	-	-	-	109.62	
22	2"	-	-	-	-	-	-	175.39	
23	3"	-	-	-	-	-	-	350.79	
24	4"	-	-	-	-	-	-	548.10	
25	6"	-	-	-	-	-	-	1,096.21	
26	8"	-	-	-	-	-	-	1,753.93	
27	10"	-	-	-	-	-	-	2,521.28	
28	Gallorage charge	-	-	-	-	-	-	3.80	
29									
30									
31									
32	Multi-Family								
33	5/8" X 3/4"	-	-	-	-	-	-	21.92	
34	3/4"	-	-	-	-	-	-	32.89	
35	1"	-	-	-	-	-	-	54.81	
36	1-1/2"	-	-	-	-	-	-	109.62	
37	2"	-	-	-	-	-	-	175.39	
38	3"	-	-	-	-	-	-	350.79	
39	4"	-	-	-	-	-	-	548.10	
40	6"	-	-	-	-	-	-	1,096.21	
41	8"	-	-	-	-	-	-	1,753.93	
42	10"	-	-	-	-	-	-	2,521.28	
43	Gallorage charge	-	-	-	-	-	-	3.80	
44									
45	Fire Protection								
46	2"	-	-	-	-	-	-	14.62	
47	3"	-	-	-	-	-	-	29.23	
48	4"	-	-	-	-	-	-	45.68	
49	6"	-	-	-	-	-	-	91.35	
50	8"	-	-	-	-	-	-	146.16	
51	10"	-	-	-	-	-	-	210.11	

Rate Schedule - Sewer

Florida Public Service Commission

Ravenswood
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	NA	NA	NA	NA	NA	NA	NA
3				-				
4				-				
5				-				
6				-				
7				-				
8				-				
9				-				
10				-				
11				-				
12	Gallage cap (gallons)	NA	NA	NA	NA	NA	NA	NA
13	Gallage Charge, Capped Usage	NA	NA	NA	NA	NA	NA	NA
14								
15								
16	Commercial							
17	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
18	3/4"	NA	NA	NA	NA	NA	NA	NA
19	1"	NA	NA	NA	NA	NA	NA	NA
20	1-1/2"	NA	NA	NA	NA	NA	NA	NA
21	2"	NA	NA	NA	NA	NA	NA	NA
22	3"	NA	NA	NA	NA	NA	NA	NA
23	4"	NA	NA	NA	NA	NA	NA	NA
24	6"	NA	NA	NA	NA	NA	NA	NA
25	8"	NA	NA	NA	NA	NA	NA	NA
26	10"	NA	NA	NA	NA	NA	NA	NA
27	Gallage charge	NA	NA	NA	NA	NA	NA	NA
28								
29	Multi-Family							
30	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA	NA	NA	NA
32	1"	NA	NA	NA	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA	NA	NA	NA
34	2"	NA	NA	NA	NA	NA	NA	NA
35	3"	NA	NA	NA	NA	NA	NA	NA
36	4"	NA	NA	NA	NA	NA	NA	NA
37	6"	NA	NA	NA	NA	NA	NA	NA
38	8"	NA	NA	NA	NA	NA	NA	NA
39	10"	NA	NA	NA	NA	NA	NA	NA
40	Gallage charge	NA	NA	NA	NA	NA	NA	NA
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	NA	NA	NA	NA	NA	NA	NA
44	Com'l. Wastewater Only	NA	NA	NA	NA	NA	NA	NA
45	Reuse per Sprinkler Head	NA	NA	NA	NA	NA	NA	NA
46	Reuse Flat Rate	NA	NA	NA	NA	NA	NA	NA

Rate Schedule - Water

Florida Public Service Commission

River Grove
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer []

Schedule: E-1w Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	10.25	13.54	10.25	10.45	15.36	14.12	21.92
3	3/4"	15.39	20.33	15.39	15.69	23.07	21.20	32.89
4	1"	25.64	33.85	25.64	26.14	38.43	35.33	54.81
5	1-1/2"	51.29	67.73	51.29	52.29	76.88	70.67	109.62
6	2"	82.07	108.37	82.07	83.68	123.01	113.07	175.39
7	3"	164.14	216.72	164.14	167.35	246.03	226.15	350.79
8	4"	256.46	338.63	256.46	261.48	384.40	353.34	548.10
9	6"	512.93	677.28	512.93	522.97	768.82	706.70	1,096.21
10	8"	820.69	1,083.64	820.69	836.75	1,230.12	1,130.73	1,753.93
11	10"	1,179.75	1,557.74	1,179.75	1,202.84	1,768.31	1,625.43	2,521.28
12	Gallonge							
13	Block 1, 0-5,000	3.89	5.13	3.89	3.97	5.83	5.36	3.80
14	Block 2, 5,000-10,000	3.89	5.13	3.89	3.97	5.83	5.36	4.76
15	Block 3, >10,000	3.89	5.13	3.89	3.97	5.83	5.36	4.76
16								
17	Commercial							
18	5/8" X 3/4"	10.25	13.54	10.25	10.45	15.36	14.12	21.92
19	3/4"	15.39	20.33	15.39	15.69	23.07	21.20	32.89
20	1"	25.64	33.85	25.64	26.14	38.43	35.33	54.81
21	1-1/2"	51.29	67.73	51.29	52.29	76.88	70.67	109.62
22	2"	82.07	108.37	82.07	83.68	123.01	113.07	175.39
23	3"	164.14	216.72	164.14	167.35	246.03	226.15	350.79
24	4"	256.46	338.63	256.46	261.48	384.40	353.34	548.10
25	6"	512.93	677.28	512.93	522.97	768.82	706.70	1,096.21
26	8"	820.69	1,083.64	820.69	836.75	1,230.12	1,130.73	1,753.93
27	10"	1,179.75	1,557.74	1,179.75	1,202.84	1,768.31	1,625.43	2,521.28
28	Gallonge charge	3.89	5.13	3.89	3.97	5.83	5.36	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	10.25	13.54	10.25	10.45	15.36	14.12	21.92
34	3/4"	15.39	20.33	15.39	15.69	23.07	21.20	32.89
35	1"	25.64	33.85	25.64	26.14	38.43	35.33	54.81
36	1-1/2"	51.29	67.73	51.29	52.29	76.88	70.67	109.62
37	2"	82.07	108.37	82.07	83.68	123.01	113.07	175.39
38	3"	164.14	216.72	164.14	167.35	246.03	226.15	350.79
39	4"	256.46	338.63	256.46	261.48	384.40	353.34	548.10
40	6"	512.93	677.28	512.93	522.97	768.82	706.70	1,096.21
41	8"	820.69	1,083.64	820.69	836.75	1,230.12	1,130.73	1,753.93
42	10"	1,179.75	1,557.74	1,179.75	1,202.84	1,768.31	1,625.43	2,521.28
43	Gallonge charge	3.89	5.13	3.89	3.97	5.83	5.36	3.80
44								
45	Fire Protection							
46	2"	6.85	9.04	6.85	6.98	10.27	9.44	14.62
47	3"	13.68	18.06	13.68	13.95	20.50	18.85	29.23
48	4"	21.37	28.22	21.37	21.79	32.03	29.44	45.68
49	6"	42.74	56.43	42.74	43.58	64.06	58.89	91.35
50	8"	68.38	90.29	68.38	69.72	102.49	94.21	146.16
51	10"	98.31	129.81	98.31	100.23	147.36	135.45	210.11

Rate Schedule - Sewer

Florida Public Service Commission

River Grove

Schedule: E-1s

Def #38

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: T Rendell

Water [] or Sewer [X]

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	NA	NA	NA	NA	NA	NA	NA
3				-				
4				-				
5				-				
6				-				
7				-				
8				-				
9				-				
10				-				
11				-				
12	Gallage cap (gallons)	NA	NA	NA	NA	NA	NA	NA
13	Gallage Charge, Capped Usage	NA	NA	NA	NA	NA	NA	NA
14								
15								
16	Commercial							
17	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
18	3/4"	NA	NA	NA	NA	NA	NA	NA
19	1"	NA	NA	NA	NA	NA	NA	NA
20	1-1/2"	NA	NA	NA	NA	NA	NA	NA
21	2"	NA	NA	NA	NA	NA	NA	NA
22	3"	NA	NA	NA	NA	NA	NA	NA
23	4"	NA	NA	NA	NA	NA	NA	NA
24	6"	NA	NA	NA	NA	NA	NA	NA
25	8"	NA	NA	NA	NA	NA	NA	NA
26	10"	NA	NA	NA	NA	NA	NA	NA
27	Gallage charge	NA	NA	NA	NA	NA	NA	NA
28								
29	Multi-Family							
30	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA	NA	NA	NA
32	1"	NA	NA	NA	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA	NA	NA	NA
34	2"	NA	NA	NA	NA	NA	NA	NA
35	3"	NA	NA	NA	NA	NA	NA	NA
36	4"	NA	NA	NA	NA	NA	NA	NA
37	6"	NA	NA	NA	NA	NA	NA	NA
38	8"	NA	NA	NA	NA	NA	NA	NA
39	10"	NA	NA	NA	NA	NA	NA	NA
40	Gallage charge	NA	NA	NA	NA	NA	NA	NA
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	NA	NA	NA	NA	NA	NA	NA
44	Com'l. Wastewater Only	NA	NA	NA	NA	NA	NA	NA
45	Reuse per Sprinkler Head	NA	NA	NA	NA	NA	NA	NA
46	Reuse Flat Rate	NA	NA	NA	NA	NA	NA	NA

Rate Schedule - Water

Florida Public Service Commission

Rosalie Oaks
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer []

Schedule: E-1w Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Class/Meter Size	Test Year Period 1	Test Year Period 2	Test Year Period 3	Present Rates	Unlimited Interim Rates	Limited Interim Rates	Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	11.38	25.28	11.38	11.83	33.09	26.87	21.92
3	3/4"	-	-	-	-	-	-	32.89
4	1"	24.51	54.41	24.51	25.49	71.26	62.18	54.81
5	1-1/2"	-	-	-	-	-	-	109.62
6	2"	78.63	174.58	78.63	81.77	228.62	199.48	175.39
7	3"	-	-	-	-	-	-	350.79
8	4"	-	-	-	-	-	-	548.10
9	6"	-	-	-	-	-	-	1,096.21
10	8"	-	-	-	-	-	-	1,753.93
11	10"	-	-	-	-	-	-	2,521.28
12	Gallonage							
13	Block 1, 0-5,000	0.95	2.13	0.95	0.99	2.76	2.41	3.80
14	Block 2, 5,000-10,000	1.20	2.68	1.20	1.25	3.49	3.04	4.76
15	Block 3, >10,000	1.46	3.23	1.46	1.52	4.24	3.70	4.76
16								
17	Commercial							
18	5/8" X 3/4"	-	-	-	-	-	-	21.92
19	3/4"	-	-	-	-	-	-	32.89
20	1"	-	-	-	-	-	-	54.81
21	1-1/2"	-	-	-	-	-	-	109.62
22	2"	-	-	-	-	-	-	175.39
23	3"	-	-	-	-	-	-	350.79
24	4"	-	-	-	-	-	-	548.10
25	6"	-	-	-	-	-	-	1,096.21
26	8"	-	-	-	-	-	-	1,753.93
27	10"	-	-	-	-	-	-	2,521.28
28	Gallonage charge	-	-	-	-	-	-	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	-	-	-	-	-	-	21.92
34	3/4"	-	-	-	-	-	-	32.89
35	1"	-	-	-	-	-	-	54.81
36	1-1/2"	-	-	-	-	-	-	109.62
37	2"	-	-	-	-	-	-	175.39
38	3"	-	-	-	-	-	-	350.79
39	4"	-	-	-	-	-	-	548.10
40	6"	-	-	-	-	-	-	1,096.21
41	8"	-	-	-	-	-	-	1,753.93
42	10"	-	-	-	-	-	-	2,521.28
43	Gallonage charge	-	-	-	-	-	-	3.80
44								
45	Fire Protection							
46	2"	-	-	-	-	-	-	14.62
47	3"	-	-	-	-	-	-	29.23
48	4"	-	-	-	-	-	-	45.68
49	6"	-	-	-	-	-	-	91.35
50	8"	-	-	-	-	-	-	146.16
51	10"	-	-	-	-	-	-	210.11

Rate Schedule - Water

Florida Public Service Commission

Sebring Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

Schedule: E-1w

Def #38

Page: 1 of 1

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	9.68	47.37	9.68	10.88	51.54	19.20	21.92
3	3/4"	14.51	71.03	14.51	16.31	77.26	28.78	32.89
4	1"	24.17	118.34	24.17	27.17	128.69	47.94	54.81
5	1-1/2"	48.34	236.69	48.34	54.35	257.39	95.88	109.62
6	2"	77.36	378.75	77.36	86.98	411.90	153.45	175.39
7	3"	154.72	757.49	154.72	173.95	823.80	306.89	350.79
8	4"	241.75	1,183.61	241.75	271.80	1,287.19	479.52	548.10
9	6"	483.50	2,367.17	483.50	543.59	2,574.38	959.03	1,096.21
10	8"	-	-	-	-	-	-	1,753.93
11	10"	-	-	-	-	-	-	2,521.28
12	Gallorage							
13	Block 1, 0-5,000	2.19	10.73	2.19	2.46	11.66	4.34	3.80
14	Block 2, 5,000-10,000	2.19	10.73	2.19	2.46	11.66	4.34	4.76
15	Block 3, >10,000	2.19	10.73	2.19	2.46	11.66	4.34	4.76
16								
17	Commercial							
18	5/8" X 3/4"	9.68	47.37	9.68	10.88	51.54	19.20	21.92
19	3/4"	14.51	71.03	14.51	16.31	77.26	28.78	32.89
20	1"	24.17	118.34	24.17	27.17	128.69	47.94	54.81
21	1-1/2"	48.34	236.69	48.34	54.35	257.39	95.88	109.62
22	2"	77.36	378.75	77.36	86.98	411.90	153.45	175.39
23	3"	154.72	757.49	154.72	173.95	823.80	306.89	350.79
24	4"	241.75	1,183.61	241.75	271.80	1,287.19	479.52	548.10
25	6"	483.50	2,367.17	483.50	543.59	2,574.38	959.03	1,096.21
26	8"	-	-	-	-	-	-	1,753.93
27	10"	-	-	-	-	-	-	2,521.28
28	Gallorage charge	2.19	10.73	2.19	2.46	11.66	4.34	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	9.68	47.37	9.68	10.88	51.54	19.20	21.92
34	3/4"	14.51	71.03	14.51	16.31	77.26	28.78	32.89
35	1"	24.17	118.34	24.17	27.17	128.69	47.94	54.81
36	1-1/2"	48.34	236.69	48.34	54.35	257.39	95.88	109.62
37	2"	77.36	378.75	77.36	86.98	411.90	153.45	175.39
38	3"	154.72	757.49	154.72	173.95	823.80	306.89	350.79
39	4"	241.75	1,183.61	241.75	271.80	1,287.19	479.52	548.10
40	6"	483.50	2,367.17	483.50	543.59	2,574.38	959.03	1,096.21
41	8"	-	-	-	-	-	-	1,753.93
42	10"	-	-	-	-	-	-	2,521.28
43	Gallorage charge	2.19	10.73	2.19	2.46	11.66	4.34	3.80
44								
45	Fire Protection							
46	2"	-	-	-	-	-	-	14.62
47	3"	-	-	-	-	-	-	29.23
48	4"	-	-	-	-	-	-	45.68
49	6"	-	-	-	-	-	-	91.35
50	8"	-	-	-	-	-	-	146.16
51	10"	-	-	-	-	-	-	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Rosalie Oaks
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	15.51	32.75	15.51	16.21	53.54	28.22	45.26
3				-				
4				-				
5				-				
6				-				
7				-				
8				-				
9				-				
10				-				
11				-				
12	Gallage cap (gallons)	999,999	999,999	999,999	999,999	999,999	999,999	6,000
13	Gallage Charge, Capped Usage	6.67	14.09	6.67	6.97	23.02	12.14	8.73
14								
15								
16	Commercial							
17	5/8" X 3/4"	-	-	-	-	-	-	45.26
18	3/4"	-	-	-	-	-	-	67.89
19	1"	-	-	-	-	-	-	113.14
20	1-1/2"	-	-	-	-	-	-	226.29
21	2"	-	-	-	-	-	-	362.06
22	3"	-	-	-	-	-	-	724.12
23	4"	-	-	-	-	-	-	1,131.44
24	6"	-	-	-	-	-	-	2,262.89
25	8"	-	-	-	-	-	-	3,620.62
26	10"	-	-	-	-	-	-	5,204.65
27	Gallage charge	-	-	-	-	-	-	10.48
28								
29	Multi-Family							
30	5/8" X 3/4"	-	-	-	-	-	-	45.26
31	3/4"	-	-	-	-	-	-	67.89
32	1"	-	-	-	-	-	-	113.14
33	1-1/2"	-	-	-	-	-	-	226.29
34	2"	-	-	-	-	-	-	362.06
35	3"	-	-	-	-	-	-	724.12
36	4"	-	-	-	-	-	-	1,131.44
37	6"	-	-	-	-	-	-	2,262.89
38	8"	-	-	-	-	-	-	3,620.62
39	10"	-	-	-	-	-	-	5,204.65
40	Gallage charge	-	-	-	-	-	-	10.48
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	-	-	-	-	-	-	112.65
44	Coml. Wastewater Only	-	-	-	-	-	-	701.21
45	Reuse per Sprinkler Head	-	-	-	-	-	-	-
46	Reuse Flat Rate	-	-	-	-	-	-	-

Rate Schedule - Sewer

Florida Public Service Commission

Sebring Lakes
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	NA	NA	NA	NA	NA	NA	NA
3				-				
4				-				
5				-				
6				-				
7				-				
8				-				
9				-				
10				-				
11				-				
12	Gallage cap (gallons)	NA	NA	NA	NA	NA	NA	NA
13	Gallage Charge, Capped Usage	NA	NA	NA	NA	NA	NA	NA
14								
15								
16	Commercial							
17	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
18	3/4"	NA	NA	NA	NA	NA	NA	NA
19	1"	NA	NA	NA	NA	NA	NA	NA
20	1-1/2"	NA	NA	NA	NA	NA	NA	NA
21	2"	NA	NA	NA	NA	NA	NA	NA
22	3"	NA	NA	NA	NA	NA	NA	NA
23	4"	NA	NA	NA	NA	NA	NA	NA
24	6"	NA	NA	NA	NA	NA	NA	NA
25	8"	NA	NA	NA	NA	NA	NA	NA
26	10"	NA	NA	NA	NA	NA	NA	NA
27	Gallage charge	NA	NA	NA	NA	NA	NA	NA
28								
29	Multi-Family							
30	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA	NA	NA	NA
32	1"	NA	NA	NA	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA	NA	NA	NA
34	2"	NA	NA	NA	NA	NA	NA	NA
35	3"	NA	NA	NA	NA	NA	NA	NA
36	4"	NA	NA	NA	NA	NA	NA	NA
37	6"	NA	NA	NA	NA	NA	NA	NA
38	8"	NA	NA	NA	NA	NA	NA	NA
39	10"	NA	NA	NA	NA	NA	NA	NA
40	Gallage charge	NA	NA	NA	NA	NA	NA	NA
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	NA	NA	NA	NA	NA	NA	NA
44	Com'l. Wastewater Only	NA	NA	NA	NA	NA	NA	NA
45	Reuse per Sprinkler Head	NA	NA	NA	NA	NA	NA	NA
46	Reuse Flat Rate	NA	NA	NA	NA	NA	NA	NA

Rate Schedule - Water

Florida Public Service Commission

Silver Lake Est/Western Shores
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer []

Schedule: E-1w Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	7.64	10.09	7.64	7.79	11.45	11.45	21.92
3	3/4"	11.48	15.15	11.48	11.70	17.21	17.21	32.89
4	1"	19.12	25.24	19.12	19.49	28.66	28.66	54.81
5	1-1/2"	38.24	50.49	38.24	38.99	57.32	57.32	109.62
6	2"	61.18	80.78	61.18	62.38	91.70	91.70	175.39
7	3"	122.36	161.56	122.36	124.75	183.40	183.40	350.79
8	4"	191.19	252.45	191.19	194.93	286.57	286.57	548.10
9	6"	382.36	504.87	382.36	389.84	573.11	573.11	1,096.21
10	8"	611.78	807.79	611.78	623.75	916.99	916.99	1,753.93
11	10"	879.44	1,161.21	879.44	896.65	1,318.18	1,318.18	2,521.28
12	Gallonge							
13	Block 1, 0-5,000	1.31	1.72	1.31	1.34	1.96	1.96	3.80
14	Block 2, 5,000-10,000	1.31	1.72	1.31	1.34	1.96	1.96	4.76
15	Block 3, >10,000	1.31	1.72	1.31	1.34	1.96	1.96	4.76
16								
17	Commercial							
18	5/8" X 3/4"	7.64	10.09	7.64	7.79	11.45	11.45	21.92
19	3/4"	11.48	15.15	11.48	11.70	17.21	17.21	32.89
20	1"	19.12	25.24	19.12	19.49	28.66	28.66	54.81
21	1-1/2"	38.24	50.49	38.24	38.99	57.32	57.32	109.62
22	2"	61.18	80.78	61.18	62.38	91.70	91.70	175.39
23	3"	122.36	161.56	122.36	124.75	183.40	183.40	350.79
24	4"	191.19	252.45	191.19	194.93	286.57	286.57	548.10
25	6"	382.36	504.87	382.36	389.84	573.11	573.11	1,096.21
26	8"	611.78	807.79	611.78	623.75	916.99	916.99	1,753.93
27	10"	879.44	1,161.21	879.44	896.65	1,318.18	1,318.18	2,521.28
28	Gallonge charge	1.31	1.72	1.31	1.34	1.96	1.96	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	7.64	10.09	7.64	7.79	11.45	11.45	21.92
34	3/4"	11.48	15.15	11.48	11.70	17.21	17.21	32.89
35	1"	19.12	25.24	19.12	19.49	28.66	28.66	54.81
36	1-1/2"	38.24	50.49	38.24	38.99	57.32	57.32	109.62
37	2"	61.18	80.78	61.18	62.38	91.70	91.70	175.39
38	3"	122.36	161.56	122.36	124.75	183.40	183.40	350.79
39	4"	191.19	252.45	191.19	194.93	286.57	286.57	548.10
40	6"	382.36	504.87	382.36	389.84	573.11	573.11	1,096.21
41	8"	611.78	807.79	611.78	623.75	916.99	916.99	1,753.93
42	10"	879.44	1,161.21	879.44	896.65	1,318.18	1,318.18	2,521.28
43	Gallonge charge	1.31	1.72	1.31	1.34	1.96	1.96	3.80
44								
45	Fire Protection							
46	2"	5.10	6.74	5.10	5.20	7.64	7.64	14.62
47	3"	10.19	13.46	10.19	10.39	15.27	15.27	29.23
48	4"	15.91	21.01	15.91	16.22	23.85	23.85	45.68
49	6"	31.87	42.08	31.87	32.49	47.77	47.77	91.35
50	8"	50.99	67.32	50.99	51.99	76.43	76.43	146.16
51	10"	73.28	96.76	73.28	74.71	109.84	109.84	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Silver Lake Est/Western Shores
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Class/Meter Size	Test Year Period 1	Test Year Period 2	Test Year Period 3	Present Rates	Unlimited Interim Rates	Limited Interim Rates	Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	NA	NA	NA	NA	NA	NA	NA
3				-				
4				-				
5				-				
6				-				
7				-				
8				-				
9				-				
10				-				
11				-				
12	Gallage cap (gallons)	NA	NA	NA	NA	NA	NA	NA
13	Gallage Charge, Capped Usage	NA	NA	NA	NA	NA	NA	NA
14								
15								
16	Commercial							
17	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
18	3/4"	NA	NA	NA	NA	NA	NA	NA
19	1"	NA	NA	NA	NA	NA	NA	NA
20	1-1/2"	NA	NA	NA	NA	NA	NA	NA
21	2"	NA	NA	NA	NA	NA	NA	NA
22	3"	NA	NA	NA	NA	NA	NA	NA
23	4"	NA	NA	NA	NA	NA	NA	NA
24	6"	NA	NA	NA	NA	NA	NA	NA
25	8"	NA	NA	NA	NA	NA	NA	NA
26	10"	NA	NA	NA	NA	NA	NA	NA
27	Gallage charge	NA	NA	NA	NA	NA	NA	NA
28								
29	Multi-Family							
30	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA	NA	NA	NA
32	1"	NA	NA	NA	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA	NA	NA	NA
34	2"	NA	NA	NA	NA	NA	NA	NA
35	3"	NA	NA	NA	NA	NA	NA	NA
36	4"	NA	NA	NA	NA	NA	NA	NA
37	6"	NA	NA	NA	NA	NA	NA	NA
38	8"	NA	NA	NA	NA	NA	NA	NA
39	10"	NA	NA	NA	NA	NA	NA	NA
40	Gallage charge	NA	NA	NA	NA	NA	NA	NA
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	NA	NA	NA	NA	NA	NA	NA
44	Com'l. Wastewater Only	NA	NA	NA	NA	NA	NA	NA
45	Reuse per Sprinkler Head	NA	NA	NA	NA	NA	NA	NA
46	Reuse Flat Rate	NA	NA	NA	NA	NA	NA	NA

Rate Schedule - Water

Florida Public Service Commission

Silver Lake Oaks
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer []

Schedule: E-1w Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Class/Meter Size	Test Year Period 1	Test Year Period 2	Test Year Period 3	Present Rates	Unlimited Interim Rates	Limited Interim Rates	Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	15.79	20.85	15.79	16.10	23.67	17.78	21.92
3	3/4"	23.70	31.29	23.70	24.16	35.52	26.69	32.89
4	1"	39.49	52.14	39.49	40.26	59.19	44.47	54.81
5	1-1/2"	78.97	97.54	78.97	80.52	118.37	88.92	109.62
6	2"	126.36	166.84	126.36	128.83	189.40	142.29	175.39
7	3"	252.72	333.69	252.72	257.67	378.80	284.57	350.79
8	4"	394.87	521.38	394.87	402.60	591.86	444.64	548.10
9	6"	789.76	1,042.79	789.76	805.22	1,183.76	889.29	1,096.21
10	8"	1,263.61	1,668.47	1,263.61	1,288.34	1,894.01	1,422.87	1,753.93
11	10"	1,816.44	2,398.42	1,816.44	1,851.99	2,722.63	2,045.37	2,521.28
12	Gallorage							
13	Block 1, 0-5,000	4.11	5.43	4.11	4.19	6.16	4.63	3.80
14	Block 2, 5,000-10,000	4.11	5.43	4.11	4.19	6.16	4.63	4.76
15	Block 3, >10,000	4.11	5.43	4.11	4.19	6.16	4.63	4.76
16								
17	Commercial							
18	5/8" X 3/4"	15.79	20.85	15.79	16.10	23.67	17.78	21.92
19	3/4"	23.70	31.29	23.70	24.16	35.52	26.69	32.89
20	1"	39.49	52.14	39.49	40.26	59.19	44.47	54.81
21	1-1/2"	78.97	97.54	78.97	80.52	118.37	88.92	109.62
22	2"	126.36	166.84	126.36	128.83	189.40	142.29	175.39
23	3"	252.72	333.69	252.72	257.67	378.80	284.57	350.79
24	4"	394.87	521.38	394.87	402.60	591.86	444.64	548.10
25	6"	789.76	1,042.79	789.76	805.22	1,183.76	889.29	1,096.21
26	8"	1,263.61	1,668.47	1,263.61	1,288.34	1,894.01	1,422.87	1,753.93
27	10"	1,816.44	2,398.42	1,816.44	1,851.99	2,722.63	2,045.37	2,521.28
28	Gallorage charge	4.11	5.43	4.11	4.19	6.16	4.63	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	15.79	20.85	15.79	16.10	23.67	17.78	21.92
34	3/4"	23.70	31.29	23.70	24.16	35.52	26.69	32.89
35	1"	39.49	52.14	39.49	40.26	59.19	44.47	54.81
36	1-1/2"	78.97	97.54	78.97	80.52	118.37	88.92	109.62
37	2"	126.36	166.84	126.36	128.83	189.40	142.29	175.39
38	3"	252.72	333.69	252.72	257.67	378.80	284.57	350.79
39	4"	394.87	521.38	394.87	402.60	591.86	444.64	548.10
40	6"	789.76	1,042.79	789.76	805.22	1,183.76	889.29	1,096.21
41	8"	1,263.61	1,668.47	1,263.61	1,288.34	1,894.01	1,422.87	1,753.93
42	10"	1,816.44	2,398.42	1,816.44	1,851.99	2,722.63	2,045.37	2,521.28
43	Gallorage charge	4.11	5.43	4.11	4.19	6.16	4.63	3.80
44								
45	Fire Protection							
46	2"	10.53	13.90	10.53	10.74	15.78	11.86	14.62
47	3"	21.05	27.79	21.05	21.47	31.55	23.70	29.23
48	4"	32.90	43.44	32.90	33.54	49.31	37.05	45.68
49	6"	65.82	86.91	65.82	67.11	98.66	74.12	91.35
50	8"	105.30	139.04	105.30	107.36	157.83	118.57	146.16
51	10"	151.36	199.86	151.36	154.32	226.87	170.44	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Silver Lake Oaks
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	20.08	28.36	20.08	20.50	40.98	29.02	45.26
3				-				
4				-				
5				-				
6				-				
7				-				
8				-				
9				-				
10				-				
11				-				
12	Gallonge cap (gallons)	6,000	6,000	6,000	6,000	6,000	6,000	6,000
13	Gallonge Charge, Capped Usage	8.29	11.72	8.29	8.46	16.92	11.98	8.73
14								
15								
16	Commercial							
17	5/8" X 3/4"	20.08	28.36	20.08	20.50	40.98	29.02	45.26
18	3/4"	30.13	42.56	30.13	30.76	61.49	43.54	67.89
19	1"	50.22	70.93	50.22	51.27	102.48	72.57	113.14
20	1-1/2"	100.43	142.42	100.43	102.53	204.95	145.12	226.29
21	2"	160.69	226.96	160.69	164.05	327.92	232.19	362.06
22	3"	321.39	453.92	321.39	328.10	655.86	464.40	724.12
23	4"	502.16	709.25	502.16	512.65	1,024.75	725.61	1,131.44
24	6"	1,004.33	1,418.51	1,004.33	1,025.30	2,049.52	1,451.24	2,262.89
25	8"	1,606.92	2,269.60	1,606.92	1,640.48	3,279.22	2,321.98	3,620.62
26	10"	2,309.94	3,262.53	2,309.94	2,358.18	4,713.86	3,337.83	5,204.65
27	Gallonge charge	9.98	14.10	9.98	10.19	20.37	14.42	10.48
28								
29	Multi-Family							
30	5/8" X 3/4"	20.08	28.36	20.08	20.50	40.98	29.02	45.26
31	3/4"	30.13	42.56	30.13	30.76	61.49	43.54	67.89
32	1"	50.22	70.93	50.22	51.27	102.48	72.57	113.14
33	1-1/2"	100.43	142.42	100.43	102.53	204.95	145.12	226.29
34	2"	160.69	226.96	160.69	164.05	327.92	232.19	362.06
35	3"	321.39	453.92	321.39	328.10	655.86	464.40	724.12
36	4"	502.16	709.25	502.16	512.65	1,024.75	725.61	1,131.44
37	6"	1,004.33	1,418.51	1,004.33	1,025.30	2,049.52	1,451.24	2,262.89
38	8"	1,606.92	2,269.60	1,606.92	1,640.48	3,279.22	2,321.98	3,620.62
39	10"	2,309.94	3,262.53	2,309.94	2,358.18	4,713.86	3,337.83	5,204.65
40	Gallonge charge	9.98	14.10	9.98	10.19	20.37	14.42	10.48
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	50.24	70.96	50.24	51.29	102.52	72.60	112.65
44	Com'l. Wastewater Only	50.24	70.96	50.24	51.29	102.52	72.60	701.21
45	Reuse per Sprinkler Head	-	-	-	-	-	-	-
46	Reuse Flat Rate	-	-	-	-	-	-	-

Rate Schedule - Water

Florida Public Service Commission

Skycrest
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer []

Schedule: E-1w Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	14.45	19.07	14.45	14.73	21.66	16.61	21.92
3	3/4"	21.69	28.64	21.69	22.11	32.51	24.93	32.89
4	1"	36.13	47.71	36.13	36.84	54.15	41.53	54.81
5	1-1/2"	72.27	95.42	72.27	73.68	108.32	83.07	109.62
6	2"	115.64	152.69	115.64	117.90	173.33	132.92	175.39
7	3"	231.28	305.39	231.28	235.81	346.66	265.84	350.79
8	4"	361.36	477.13	361.36	368.43	541.64	415.36	548.10
9	6"	722.72	954.28	722.72	736.86	1,083.27	830.72	1,096.21
10	8"	1,156.36	1,526.85	1,156.36	1,178.99	1,733.25	1,329.16	1,753.93
11	10"	1,662.26	2,194.85	1,662.26	1,694.79	2,491.54	1,910.67	2,521.28
12	Gallonge							
13	Block 1, 0-5,000	4.23	5.59	4.23	4.31	6.34	4.86	3.80
14	Block 2, 5,000-10,000	4.23	5.59	4.23	4.31	6.34	4.86	4.76
15	Block 3, >10,000	4.23	5.59	4.23	4.31	6.34	4.86	4.76
16								
17	Commercial							
18	5/8" X 3/4"	14.45	19.07	14.45	14.73	21.66	16.61	21.92
19	3/4"	21.69	28.64	21.69	22.11	32.51	24.93	32.89
20	1"	36.13	47.71	36.13	36.84	54.15	41.53	54.81
21	1-1/2"	72.27	95.42	72.27	73.68	108.32	83.07	109.62
22	2"	115.64	152.69	115.64	117.90	173.33	132.92	175.39
23	3"	231.28	305.39	231.28	235.81	346.66	265.84	350.79
24	4"	361.36	477.13	361.36	368.43	541.64	415.36	548.10
25	6"	722.72	954.28	722.72	736.86	1,083.27	830.72	1,096.21
26	8"	1,156.36	1,526.85	1,156.36	1,178.99	1,733.25	1,329.16	1,753.93
27	10"	1,662.26	2,194.85	1,662.26	1,694.79	2,491.54	1,910.67	2,521.28
28	Gallonge charge	4.23	5.59	4.23	4.31	6.34	4.86	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	14.45	19.07	14.45	14.73	21.66	16.61	21.92
34	3/4"	21.69	28.64	21.69	22.11	32.51	24.93	32.89
35	1"	36.13	47.71	36.13	36.84	54.15	41.53	54.81
36	1-1/2"	72.27	95.42	72.27	73.68	108.32	83.07	109.62
37	2"	115.64	152.69	115.64	117.90	173.33	132.92	175.39
38	3"	231.28	305.39	231.28	235.81	346.66	265.84	350.79
39	4"	361.36	477.13	361.36	368.43	541.64	415.36	548.10
40	6"	722.72	954.28	722.72	736.86	1,083.27	830.72	1,096.21
41	8"	1,156.36	1,526.85	1,156.36	1,178.99	1,733.25	1,329.16	1,753.93
42	10"	1,662.26	2,194.85	1,662.26	1,694.79	2,491.54	1,910.67	2,521.28
43	Gallonge charge	4.23	5.59	4.23	4.31	6.34	4.86	3.80
44								
45	Fire Protection							
46	2"	9.63	12.72	9.63	9.82	14.43	11.07	14.62
47	3"	19.27	25.45	19.27	19.65	28.88	22.15	29.23
48	4"	30.12	39.76	30.12	30.71	45.15	34.62	45.68
49	6"	60.22	79.52	60.22	61.40	90.26	69.22	91.35
50	8"	96.37	127.24	96.37	98.26	144.45	110.77	146.16
51	10"	138.53	182.91	138.53	141.24	207.64	159.23	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Skycrest
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	NA	NA	NA	NA	NA	NA	NA
3				-				
4				-				
5				-				
6				-				
7				-				
8				-				
9				-				
10				-				
11				-				
12	Gallage cap (gallons)	NA	NA	NA	NA	NA	NA	NA
13	Gallage Charge, Capped Usage	NA	NA	NA	NA	NA	NA	NA
14								
15								
16	Commercial							
17	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
18	3/4"	NA	NA	NA	NA	NA	NA	NA
19	1"	NA	NA	NA	NA	NA	NA	NA
20	1-1/2"	NA	NA	NA	NA	NA	NA	NA
21	2"	NA	NA	NA	NA	NA	NA	NA
22	3"	NA	NA	NA	NA	NA	NA	NA
23	4"	NA	NA	NA	NA	NA	NA	NA
24	6"	NA	NA	NA	NA	NA	NA	NA
25	8"	NA	NA	NA	NA	NA	NA	NA
26	10"	NA	NA	NA	NA	NA	NA	NA
27	Gallage charge	NA	NA	NA	NA	NA	NA	NA
28								
29	Multi-Family							
30	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA	NA	NA	NA
32	1"	NA	NA	NA	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA	NA	NA	NA
34	2"	NA	NA	NA	NA	NA	NA	NA
35	3"	NA	NA	NA	NA	NA	NA	NA
36	4"	NA	NA	NA	NA	NA	NA	NA
37	6"	NA	NA	NA	NA	NA	NA	NA
38	8"	NA	NA	NA	NA	NA	NA	NA
39	10"	NA	NA	NA	NA	NA	NA	NA
40	Gallage charge	NA	NA	NA	NA	NA	NA	NA
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	NA	NA	NA	NA	NA	NA	NA
44	Comml. Wastewater Only	NA	NA	NA	NA	NA	NA	NA
45	Reuse per Sprinkler Head	NA	NA	NA	NA	NA	NA	NA
46	Reuse Flat Rate	NA	NA	NA	NA	NA	NA	NA

Rate Schedule - Water

Florida Public Service Commission

South Seas
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer []

Schedule: E-1w Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
3	3/4"	NA	NA	NA	NA	NA	NA	NA
4	1"	NA	NA	NA	NA	NA	NA	NA
5	1-1/2"	NA	NA	NA	NA	NA	NA	NA
6	2"	NA	NA	NA	NA	NA	NA	NA
7	3"	NA	NA	NA	NA	NA	NA	NA
8	4"	NA	NA	NA	NA	NA	NA	NA
9	6"	NA	NA	NA	NA	NA	NA	NA
10	8"	NA	NA	NA	NA	NA	NA	NA
11	10"	NA	NA	NA	NA	NA	NA	NA
12	<i>Gallonage</i>							
13	<i>Block 1, 0-5,000</i>	NA	NA	NA	NA	NA	NA	NA
14	<i>Block 2, 5,000-10,000</i>	NA	NA	NA	NA	NA	NA	NA
15	<i>Block 3, >10,000</i>	NA	NA	NA	NA	NA	NA	NA
16								
17	Commercial							
18	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
19	3/4"	NA	NA	NA	NA	NA	NA	NA
20	1"	NA	NA	NA	NA	NA	NA	NA
21	1-1/2"	NA	NA	NA	NA	NA	NA	NA
22	2"	NA	NA	NA	NA	NA	NA	NA
23	3"	NA	NA	NA	NA	NA	NA	NA
24	4"	NA	NA	NA	NA	NA	NA	NA
25	6"	NA	NA	NA	NA	NA	NA	NA
26	8"	NA	NA	NA	NA	NA	NA	NA
27	10"	NA	NA	NA	NA	NA	NA	NA
28	Gallonage charge	NA	NA	NA	NA	NA	NA	NA
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
34	3/4"	NA	NA	NA	NA	NA	NA	NA
35	1"	NA	NA	NA	NA	NA	NA	NA
36	1-1/2"	NA	NA	NA	NA	NA	NA	NA
37	2"	NA	NA	NA	NA	NA	NA	NA
38	3"	NA	NA	NA	NA	NA	NA	NA
39	4"	NA	NA	NA	NA	NA	NA	NA
40	6"	NA	NA	NA	NA	NA	NA	NA
41	8"	NA	NA	NA	NA	NA	NA	NA
42	10"	NA	NA	NA	NA	NA	NA	NA
43	Gallonage charge	NA	NA	NA	NA	NA	NA	NA
44								
45	Fire Protection							
46	2"	NA	NA	NA	NA	NA	NA	NA
47	3"	NA	NA	NA	NA	NA	NA	NA
48	4"	NA	NA	NA	NA	NA	NA	NA
49	6"	NA	NA	NA	NA	NA	NA	NA
50	8"	NA	NA	NA	NA	NA	NA	NA
51	10"	NA	NA	NA	NA	NA	NA	NA

Rate Schedule - Sewer

Florida Public Service Commission

South Seas
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1 Residential								
2	5/8 X 3/4	28.61	57.78	28.61	29.16	48.38	48.38	45.26
3	3/4"	71.54	-	71.54	-	120.98	120.98	45.26
4	1"	143.07	144.47	143.07	72.93	241.95	241.95	45.26
5	1-1/2"	228.89	288.92	228.89	145.85	387.08	387.08	45.26
6	2"	500.77	462.25	500.77	233.33	846.87	846.87	45.26
7	3"	858.45	1,011.30	858.45	510.48	1,451.75	1,451.75	45.26
8	4"	1,789.03	1,733.64	1,789.03	875.10	3,025.47	3,025.47	45.26
9	6"	-	3,612.95	-	1,823.73	-	-	45.26
10	8"	-	-	-	-	-	-	45.26
11	10"	-	-	-	-	-	-	45.26
12	Gallage cap (gallons)	10,000	10,000	10,000	10,000	10,000	10,000	6,000
13	Gallage Charge, Capped Usage	3.94	7.95	3.94	4.02	6.66	6.66	8.73
14								
15								
16 Commercial								
17	5/8" X 3/4"	28.61	57.78	28.61	29.16	48.38	48.38	45.26
18	3/4"	-	-	-	-	-	-	67.89
19	1"	71.54	144.47	71.54	72.93	120.98	120.98	113.14
20	1-1/2"	143.07	288.92	143.07	145.85	241.95	241.95	226.29
21	2"	228.89	462.25	228.89	233.33	387.08	387.08	362.06
22	3"	500.77	1,011.30	500.77	510.48	846.87	846.87	724.12
23	4"	858.45	1,733.64	858.45	875.10	1,451.75	1,451.75	1,131.44
24	6"	1,789.03	3,612.95	1,789.03	1,823.73	3,025.47	3,025.47	2,262.89
25	8"	-	-	-	-	-	-	3,620.62
26	10"	-	-	-	-	-	-	5,204.65
27	Gallage charge	4.71	9.51	4.71	4.80	7.97	7.97	10.48
28								
29 Multi-Family								
30	5/8" X 3/4"	-	-	-	-	-	-	45.26
31	3/4"	-	-	-	-	-	-	67.89
32	1"	-	-	-	-	-	-	113.14
33	1-1/2"	-	-	-	-	-	-	226.29
34	2"	-	-	-	-	-	-	362.06
35	3"	-	-	-	-	-	-	724.12
36	4"	-	-	-	-	-	-	1,131.44
37	6"	-	-	-	-	-	-	2,262.89
38	8"	-	-	-	-	-	-	3,620.62
39	10"	-	-	-	-	-	-	5,204.65
40	Gallage charge	-	-	-	-	-	-	10.48
41								
42 Flat Rate								
43	Resid'l Wastewater Only (RWO)	-	-	-	-	-	-	112.65
44	Com'l. Wastewater Only	-	-	-	-	-	-	701.21
45	Reuse per Sprinkler Head	-	-	-	-	-	-	-
46	Reuse Flat Rate	3,012.01	6,041.73	3,012.01	3,070.44	3,012.01	3,012.01	3,012.01

Rate Schedule - Water

Florida Public Service Commission

St. John's Highlands
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer []

Schedule: E-1w Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	9.05	11.95	9.05	9.23	13.56	11.27	21.92
3	3/4"	13.58	17.93	13.58	13.85	20.35	16.92	32.89
4	1"	22.64	29.89	22.64	23.08	33.93	28.20	54.81
5	1-1/2"	45.24	59.74	45.24	46.13	67.81	56.35	109.62
6	2"	72.39	95.59	72.39	73.81	108.50	90.17	175.39
7	3"	144.79	191.18	144.79	147.62	217.02	180.36	350.79
8	4"	226.23	298.72	226.23	230.66	339.09	281.81	548.10
9	6"	452.43	597.79	452.43	461.28	678.14	563.57	1,096.21
10	8"	723.91	955.84	723.91	738.08	1,085.06	901.75	1,753.93
11	10"	1,040.62	1,374.03	1,040.62	1,060.98	1,559.77	1,296.26	2,521.28
12	Gallonge							
13	Block 1, 0-5,000	4.76	6.29	4.76	4.85	7.13	5.93	3.80
14	Block 2, 5,000-10,000	4.76	6.29	4.76	4.85	7.13	5.93	4.76
15	Block 3, >10,000	4.76	6.29	4.76	4.85	7.13	5.93	4.76
16								
17	Commercial							
18	5/8" X 3/4"	9.05	11.95	9.05	9.23	13.56	11.27	21.92
19	3/4"	13.58	17.93	13.58	13.85	20.35	16.92	32.89
20	1"	22.64	29.89	22.64	23.08	33.93	28.20	54.81
21	1-1/2"	45.24	59.74	45.24	46.13	67.81	56.35	109.62
22	2"	72.39	95.59	72.39	73.81	108.50	90.17	175.39
23	3"	144.79	191.18	144.79	147.62	217.02	180.36	350.79
24	4"	226.23	298.72	226.23	230.66	339.09	281.81	548.10
25	6"	452.43	597.79	452.43	461.28	678.14	563.57	1,096.21
26	8"	723.91	955.84	723.91	738.08	1,085.06	901.75	1,753.93
27	10"	1,040.62	1,374.03	1,040.62	1,060.98	1,559.77	1,296.26	2,521.28
28	Gallonge charge	4.76	6.29	4.76	4.85	7.13	5.93	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	9.05	11.95	9.05	9.23	13.56	11.27	21.92
34	3/4"	13.58	17.93	13.58	13.85	20.35	16.92	32.89
35	1"	22.64	29.89	22.64	23.08	33.93	28.20	54.81
36	1-1/2"	45.24	59.74	45.24	46.13	67.81	56.35	109.62
37	2"	72.39	95.59	72.39	73.81	108.50	90.17	175.39
38	3"	144.79	191.18	144.79	147.62	217.02	180.36	350.79
39	4"	226.23	298.72	226.23	230.66	339.09	281.81	548.10
40	6"	452.43	597.79	452.43	461.28	678.14	563.57	1,096.21
41	8"	723.91	955.84	723.91	738.08	1,085.06	901.75	1,753.93
42	10"	1,040.62	1,374.03	1,040.62	1,060.98	1,559.77	1,296.26	2,521.28
43	Gallonge charge	4.76	6.29	4.76	4.85	7.13	5.93	3.80
44								
45	Fire Protection							
46	2"	6.04	7.97	6.04	6.16	9.05	7.52	14.62
47	3"	12.06	15.92	12.06	12.30	18.08	15.02	29.23
48	4"	18.85	24.89	18.85	19.22	28.25	23.48	45.68
49	6"	37.72	49.80	37.72	38.46	56.54	46.99	91.35
50	8"	60.32	79.65	60.32	61.50	90.41	75.14	146.16
51	10"	86.71	114.50	86.71	88.41	129.97	108.01	210.11

Rate Schedule - Sewer

Florida Public Service Commission

St. John's Highlands
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	NA	NA	NA	NA	NA	NA	NA
3				-				
4				-				
5				-				
6				-				
7				-				
8				-				
9				-				
10				-				
11				-				
12	Gallage cap (gallons)	NA	NA	NA	NA	NA	NA	NA
13	Gallage Charge, Capped Usage	NA	NA	NA	NA	NA	NA	NA
14								
15								
16	Commercial							
17	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
18	3/4"	NA	NA	NA	NA	NA	NA	NA
19	1"	NA	NA	NA	NA	NA	NA	NA
20	1-1/2"	NA	NA	NA	NA	NA	NA	NA
21	2"	NA	NA	NA	NA	NA	NA	NA
22	3"	NA	NA	NA	NA	NA	NA	NA
23	4"	NA	NA	NA	NA	NA	NA	NA
24	6"	NA	NA	NA	NA	NA	NA	NA
25	8"	NA	NA	NA	NA	NA	NA	NA
26	10"	NA	NA	NA	NA	NA	NA	NA
27	Gallage charge	NA	NA	NA	NA	NA	NA	NA
28								
29	Multi-Family							
30	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA	NA	NA	NA
32	1"	NA	NA	NA	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA	NA	NA	NA
34	2"	NA	NA	NA	NA	NA	NA	NA
35	3"	NA	NA	NA	NA	NA	NA	NA
36	4"	NA	NA	NA	NA	NA	NA	NA
37	6"	NA	NA	NA	NA	NA	NA	NA
38	8"	NA	NA	NA	NA	NA	NA	NA
39	10"	NA	NA	NA	NA	NA	NA	NA
40	Gallage charge	NA	NA	NA	NA	NA	NA	NA
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	NA	NA	NA	NA	NA	NA	NA
44	Com'l. Wastewater Only	NA	NA	NA	NA	NA	NA	NA
45	Reuse per Sprinkler Head	NA	NA	NA	NA	NA	NA	NA
46	Reuse Flat Rate	NA	NA	NA	NA	NA	NA	NA

Rate Schedule - Water

Florida Public Service Commission

Stone Mountain

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

Schedule: E-1w

Def #38

Page: 1 of 1

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	27.59	36.42	27.59	28.13	41.35	27.59	21.92
3	3/4"	41.37	54.62	41.37	42.18	62.01	41.37	32.89
4	1"	68.97	91.07	68.97	70.32	103.38	68.97	54.81
5	1-1/2"	137.98	182.19	137.98	140.68	206.82	137.98	109.62
6	2"	220.70	291.42	220.70	225.02	330.80	220.70	175.39
7	3"	441.45	582.89	441.45	450.09	661.68	441.45	350.79
8	4"	689.75	910.74	689.75	703.25	1,033.86	689.75	548.10
9	6"	1,379.49	1,821.48	1,379.49	1,406.49	2,067.70	1,379.49	1,096.21
10	8"	2,207.20	2,914.38	2,207.20	2,250.39	3,308.34	2,207.20	1,753.93
11	10"	3,172.84	4,189.42	3,172.84	3,234.93	4,755.72	3,172.84	2,521.28
12	<i>Gallonge</i>							
13	<i>Block 1, 0-5,000</i>	2.97	3.92	2.97	3.03	4.45	2.97	3.80
14	<i>Block 2, 5,000-10,000</i>	2.97	3.92	2.97	3.03	4.45	2.97	4.76
15	<i>Block 3, >10,000</i>	2.97	3.92	2.97	3.03	4.45	2.97	4.76
16								
17	Commercial							
18	5/8" X 3/4"	27.59	36.42	27.59	28.13	41.35	27.59	21.92
19	3/4"	41.37	54.62	41.37	42.18	62.01	41.37	32.89
20	1"	68.97	91.07	68.97	70.32	103.38	68.97	54.81
21	1-1/2"	137.98	182.19	137.98	140.68	206.82	137.98	109.62
22	2"	220.70	291.42	220.70	225.02	330.80	220.70	175.39
23	3"	441.45	582.89	441.45	450.09	661.68	441.45	350.79
24	4"	689.75	910.74	689.75	703.25	1,033.86	689.75	548.10
25	6"	1,379.49	1,821.48	1,379.49	1,406.49	2,067.70	1,379.49	1,096.21
26	8"	2,207.20	2,914.38	2,207.20	2,250.39	3,308.34	2,207.20	1,753.93
27	10"	3,172.84	4,189.42	3,172.84	3,234.93	4,755.72	3,172.84	2,521.28
28	Gallonge charge	2.97	3.92	2.97	3.03	4.45	2.97	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	27.59	36.42	27.59	28.13	41.35	27.59	21.92
34	3/4"	41.37	54.62	41.37	42.18	62.01	41.37	32.89
35	1"	68.97	91.07	68.97	70.32	103.38	68.97	54.81
36	1-1/2"	137.98	182.19	137.98	140.68	206.82	137.98	109.62
37	2"	220.70	291.42	220.70	225.02	330.80	220.70	175.39
38	3"	441.45	582.89	441.45	450.09	661.68	441.45	350.79
39	4"	689.75	910.74	689.75	703.25	1,033.86	689.75	548.10
40	6"	1,379.49	1,821.48	1,379.49	1,406.49	2,067.70	1,379.49	1,096.21
41	8"	2,207.20	2,914.38	2,207.20	2,250.39	3,308.34	2,207.20	1,753.93
42	10"	3,172.84	4,189.42	3,172.84	3,234.93	4,755.72	3,172.84	2,521.28
43	Gallonge charge	2.97	3.92	2.97	3.03	4.45	2.97	3.80
44								
45	Fire Protection							
46	2"	18.40	24.30	18.40	18.76	27.58	18.40	14.62
47	3"	36.80	48.59	36.80	37.52	55.16	36.80	29.23
48	4"	57.49	75.91	57.49	58.62	86.17	57.49	45.68
49	6"	114.96	151.80	114.96	117.21	172.31	114.96	91.35
50	8"	183.93	242.86	183.93	187.53	275.69	183.93	146.16
51	10"	264.42	349.14	264.42	269.60	396.33	264.42	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Stone Mountain
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	NA	NA	NA	NA	NA	NA	NA
3				-				
4				-				
5				-				
6				-				
7				-				
8				-				
9				-				
10				-				
11				-				
12	Gallage cap (gallons)	NA	NA	NA	NA	NA	NA	NA
13	Gallage Charge, Capped Usage	NA	NA	NA	NA	NA	NA	NA
14								
15								
16	Commercial							
17	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
18	3/4"	NA	NA	NA	NA	NA	NA	NA
19	1"	NA	NA	NA	NA	NA	NA	NA
20	1-1/2"	NA	NA	NA	NA	NA	NA	NA
21	2"	NA	NA	NA	NA	NA	NA	NA
22	3"	NA	NA	NA	NA	NA	NA	NA
23	4"	NA	NA	NA	NA	NA	NA	NA
24	6"	NA	NA	NA	NA	NA	NA	NA
25	8"	NA	NA	NA	NA	NA	NA	NA
26	10"	NA	NA	NA	NA	NA	NA	NA
27	Gallage charge	NA	NA	NA	NA	NA	NA	NA
28								
29	Multi-Family							
30	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA	NA	NA	NA
32	1"	NA	NA	NA	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA	NA	NA	NA
34	2"	NA	NA	NA	NA	NA	NA	NA
35	3"	NA	NA	NA	NA	NA	NA	NA
36	4"	NA	NA	NA	NA	NA	NA	NA
37	6"	NA	NA	NA	NA	NA	NA	NA
38	8"	NA	NA	NA	NA	NA	NA	NA
39	10"	NA	NA	NA	NA	NA	NA	NA
40	Gallage charge	NA	NA	NA	NA	NA	NA	NA
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	NA	NA	NA	NA	NA	NA	NA
44	Comf. Wastewater Only	NA	NA	NA	NA	NA	NA	NA
45	Reuse per Sprinkler Head	NA	NA	NA	NA	NA	NA	NA
46	Reuse Flat Rate	NA	NA	NA	NA	NA	NA	NA

Rate Schedule - Water

Florida Public Service Commission

Summit Chase

Schedule: E-1w Def #38

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: T Rendell

Water [X] or Sewer []

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	9.24	11.92	9.24	9.43	17.45	16.85	21.92
3	3/4"	-	-	-	-	-	-	32.89
4	1"	23.10	29.79	23.10	23.58	43.63	42.12	54.81
5	1-1/2"	46.20	59.58	46.20	47.14	87.25	84.25	109.62
6	2"	73.91	95.30	73.91	75.41	139.58	134.78	175.39
7	3"	-	-	-	-	-	-	350.79
8	4"	-	-	-	-	-	-	548.10
9	6"	-	-	-	-	-	-	1,096.21
10	8"	-	-	-	-	-	-	1,753.93
11	10"	-	-	-	-	-	-	2,521.28
12	Gallorage							
13	Block 1, 0-5,000	2.64	3.41	2.64	2.69	4.99	4.81	3.80
14	Block 2, 5,000-10,000	2.64	3.41	2.64	2.69	4.99	4.81	4.76
15	Block 3, >10,000	2.64	3.41	2.64	2.69	4.99	4.81	4.76
16								
17	Commercial							
18	5/8" X 3/4"	9.24	11.92	9.24	9.43	17.45	16.85	21.92
19	3/4"	-	-	-	-	-	-	32.89
20	1"	23.10	29.79	23.10	23.58	43.63	42.12	54.81
21	1-1/2"	46.20	59.58	46.20	47.14	87.25	84.25	109.62
22	2"	73.91	95.30	73.91	75.41	139.58	134.78	175.39
23	3"	-	-	-	-	-	-	350.79
24	4"	-	-	-	-	-	-	548.10
25	6"	-	-	-	-	-	-	1,096.21
26	8"	-	-	-	-	-	-	1,753.93
27	10"	-	-	-	-	-	-	2,521.28
28	Gallorage charge	2.64	3.41	2.64	2.69	4.99	4.81	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	9.24	11.92	9.24	9.43	17.45	16.85	21.92
34	3/4"	-	-	-	-	-	-	32.89
35	1"	23.10	29.79	23.10	23.58	43.63	42.12	54.81
36	1-1/2"	46.20	59.58	46.20	47.14	87.25	84.25	109.62
37	2"	73.91	95.30	73.91	75.41	139.58	134.78	175.39
38	3"	-	-	-	-	-	-	350.79
39	4"	-	-	-	-	-	-	548.10
40	6"	-	-	-	-	-	-	1,096.21
41	8"	-	-	-	-	-	-	1,753.93
42	10"	-	-	-	-	-	-	2,521.28
43	Gallorage charge	2.64	3.41	2.64	2.69	4.99	4.81	3.80
44								
45	Fire Protection							
46	2"	-	-	-	-	-	-	14.62
47	3"	-	-	-	-	-	-	29.23
48	4"	-	-	-	-	-	-	45.68
49	6"	-	-	-	-	-	-	91.35
50	8"	-	-	-	-	-	-	146.16
51	10"	-	-	-	-	-	-	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Summit Chase
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	9.45	16.06	9.45	10.32	13.02	13.02	45.26
3				-				
4				-				
5				-				
6				-				
7				-				
8				-				
9				-				
10				-				
11				-				
12	Gallage cap (gallons)	10,000	10,000	10,000	10,000	10,000	10,000	6,000
13	Gallage Charge, Capped Usage	2.70	4.59	2.70	2.95	3.72	3.72	8.73
14								
15								
16	Commercial							
17	5/8" X 3/4"	9.45	16.06	9.45	10.32	13.02	13.02	45.26
18	3/4"	-	-	-	-	-	-	67.89
19	1"	22.94	39.01	22.94	25.79	31.60	31.60	113.14
20	1-1/2"	47.27	80.36	47.27	51.30	65.12	65.12	226.29
21	2"	72.90	123.93	72.90	79.57	100.43	100.43	362.06
22	3"	-	-	-	-	-	-	724.12
23	4"	-	-	-	-	-	-	1,131.44
24	6"	-	-	-	-	-	-	2,262.89
25	8"	-	-	-	-	-	-	3,620.62
26	10"	-	-	-	-	-	-	5,204.65
27	Gallage charge	2.70	4.59	2.70	2.95	3.72	3.72	10.48
28								
29	Multi-Family							
30	5/8" X 3/4"	9.45	16.06	9.45	10.32	13.02	13.02	45.26
31	3/4"	-	-	-	-	-	-	67.89
32	1"	22.94	39.01	22.94	25.79	31.60	31.60	113.14
33	1-1/2"	47.27	80.36	47.27	51.30	65.12	65.12	226.29
34	2"	72.90	123.93	72.90	79.57	100.43	100.43	362.06
35	3"	-	-	-	-	-	-	724.12
36	4"	-	-	-	-	-	-	1,131.44
37	6"	-	-	-	-	-	-	2,262.89
38	8"	-	-	-	-	-	-	3,620.62
39	10"	-	-	-	-	-	-	5,204.65
40	Gallage charge	2.70	4.59	2.70	2.95	3.72	3.72	10.48
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	-	-	-	-	-	-	112.65
44	Com'l. Wastewater Only	-	-	-	-	-	-	701.21
45	Reuse per Sprinkler Head	-	-	-	-	-	-	-
46	Reuse Flat Rate	-	-	-	-	-	-	-

Rate Schedule - Water

Florida Public Service Commission

Sunny Hills

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

Schedule: E-1w

Def #38

Page: 1 of 1

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	11.70	15.45	11.70	11.93	17.54	13.98	21.92
3	3/4"	17.57	23.20	17.57	17.91	26.34	20.99	32.89
4	1"	29.27	38.65	29.27	29.84	43.87	34.97	54.81
5	1-1/2"	58.54	77.29	58.54	59.69	87.74	69.94	109.62
6	2"	93.67	123.68	93.67	95.50	140.40	111.91	175.39
7	3"	187.34	247.37	187.34	191.01	280.80	223.82	350.79
8	4"	292.72	386.50	292.72	298.45	438.75	349.73	548.10
9	6"	585.42	772.98	585.42	596.88	877.48	699.43	1,096.21
10	8"	936.68	1,236.79	936.68	955.01	1,403.97	1,119.09	1,753.93
11	10"	1,346.47	1,777.87	1,346.47	1,372.82	2,018.20	1,608.69	2,521.28
12	Gallorage							
13	Block 1, 0-5,000	4.51	5.95	4.51	4.60	6.76	5.39	3.80
14	Block 2, 5,000-10,000	4.51	5.95	4.51	4.60	6.76	5.39	4.76
15	Block 3, >10,000	4.51	5.95	4.51	4.60	6.76	5.39	4.76
16								
17	Commercial							
18	5/8" X 3/4"	11.70	15.45	11.70	11.93	17.54	13.98	21.92
19	3/4"	17.57	23.20	17.57	17.91	26.34	20.99	32.89
20	1"	29.27	38.65	29.27	29.84	43.87	34.97	54.81
21	1-1/2"	58.54	77.29	58.54	59.69	87.74	69.94	109.62
22	2"	93.67	123.68	93.67	95.50	140.40	111.91	175.39
23	3"	187.34	247.37	187.34	191.01	280.80	223.82	350.79
24	4"	292.72	386.50	292.72	298.45	438.75	349.73	548.10
25	6"	585.42	772.98	585.42	596.88	877.48	699.43	1,096.21
26	8"	936.68	1,236.79	936.68	955.01	1,403.97	1,119.09	1,753.93
27	10"	1,346.47	1,777.87	1,346.47	1,372.82	2,018.20	1,608.69	2,521.28
28	Gallorage charge	4.51	5.95	4.51	4.60	6.76	5.39	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	11.70	15.45	11.70	11.93	17.54	13.98	21.92
34	3/4"	17.57	23.20	17.57	17.91	26.34	20.99	32.89
35	1"	29.27	38.65	29.27	29.84	43.87	34.97	54.81
36	1-1/2"	58.54	77.29	58.54	59.69	87.74	69.94	109.62
37	2"	93.67	123.68	93.67	95.50	140.40	111.91	175.39
38	3"	187.34	247.37	187.34	191.01	280.80	223.82	350.79
39	4"	292.72	386.50	292.72	298.45	438.75	349.73	548.10
40	6"	585.42	772.98	585.42	596.88	877.48	699.43	1,096.21
41	8"	936.68	1,236.79	936.68	955.01	1,403.97	1,119.09	1,753.93
42	10"	1,346.47	1,777.87	1,346.47	1,372.82	2,018.20	1,608.69	2,521.28
43	Gallorage charge	4.51	5.95	4.51	4.60	6.76	5.39	3.80
44								
45	Fire Protection							
46	2"	7.80	10.30	7.80	7.95	11.69	9.32	14.62
47	3"	15.61	20.61	15.61	15.92	23.40	18.65	29.23
48	4"	24.39	32.21	24.39	24.87	36.56	29.14	45.68
49	6"	48.78	64.42	48.78	49.73	73.12	58.28	91.35
50	8"	78.05	103.06	78.05	79.58	116.99	93.25	146.16
51	10"	112.21	148.16	112.21	114.41	168.19	134.06	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Sunny Hills
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1 Residential								
2	All Meter Sizes	19.74	27.88	19.74	20.15	40.28	28.64	45.26
3				-				
4				-				
5				-				
6				-				
7				-				
8				-				
9				-				
10				-				
11				-				
12	Gallage cap (gallons)	6,000	6,000	6,000	6,000	6,000	6,000	6,000
13	Gallage Charge, Capped Usage	8.31	11.74	8.31	8.48	16.96	12.05	8.73
14								
15								
16 Commercial								
17	5/8" X 3/4"	19.74	27.88	19.74	20.15	40.28	28.64	45.26
18	3/4"	29.60	41.80	29.60	30.22	60.40	42.94	67.89
19	1"	49.33	69.68	49.33	50.36	100.67	71.56	113.14
20	1-1/2"	98.68	139.37	98.68	100.74	201.37	143.15	226.29
21	2"	157.88	222.99	157.88	161.18	322.18	229.03	362.06
22	3"	315.78	446.00	315.78	322.37	644.41	458.08	724.12
23	4"	493.38	696.85	493.38	503.68	1,006.83	715.72	1,131.44
24	6"	986.79	1,393.74	986.79	1,007.40	2,013.73	1,431.48	2,262.89
25	8"	1,578.85	229.95	1,578.85	1,611.82	3,221.94	2,290.35	3,620.62
26	10"	2,269.59	3,205.54	2,269.59	2,316.99	4,631.52	3,292.37	5,204.65
27	Gallage charge	10.01	14.14	10.01	10.22	20.43	14.52	10.48
28								
29 Multi-Family								
30	5/8" X 3/4"	19.74	27.88	19.74	20.15	40.28	28.64	45.26
31	3/4"	29.60	41.80	29.60	30.22	60.40	42.94	67.89
32	1"	49.33	69.68	49.33	50.36	100.67	71.56	113.14
33	1-1/2"	98.68	139.37	98.68	100.74	201.37	143.15	226.29
34	2"	157.88	222.99	157.88	161.18	322.18	229.03	362.06
35	3"	315.78	446.00	315.78	322.37	644.41	458.08	724.12
36	4"	493.38	696.85	493.38	503.68	1,006.83	715.72	1,131.44
37	6"	986.79	1,393.74	986.79	1,007.40	2,013.73	1,431.48	2,262.89
38	8"	1,578.85	229.95	1,578.85	1,611.82	3,221.94	2,290.35	3,620.62
39	10"	2,269.59	3,205.54	2,269.59	2,316.99	4,631.52	3,292.37	5,204.65
40	Gallage charge	10.01	14.14	10.01	10.22	20.43	14.52	10.48
41								
42 Flat Rate								
43	Resid'l Wastewater Only (RWO)	49.81	70.35	49.81	50.85	101.65	72.26	112.65
44	Com'l. Wastewater Only	49.81	70.35	49.81	50.85	101.65	72.26	701.21
45	Reuse per Sprinkler Head	-	-	-	-	-	-	-
46	Reuse Flat Rate	-	-	-	-	-	-	-

Rate Schedule - Water

Florida Public Service Commission

Tangerine

Schedule: E-1w Def #38

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: T Rendell

Water [X] or Sewer []

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	8.92	11.73	8.92	9.09	13.37	13.37	21.92
3	3/4"	13.38	17.61	13.38	13.64	20.06	20.06	32.89
4	1"	22.28	29.32	22.28	22.72	33.40	33.40	54.81
5	1-1/2"	44.58	58.66	44.58	45.45	66.82	66.82	109.62
6	2"	71.33	93.86	71.33	72.73	106.92	106.92	175.39
7	3"	142.65	187.72	142.65	145.44	213.82	213.82	350.79
8	4"	222.89	293.30	222.89	227.25	334.09	334.09	548.10
9	6"	445.79	586.63	445.79	454.51	668.19	668.19	1,096.21
10	8"	713.62	939.07	713.62	727.59	1,069.63	1,069.63	1,753.93
11	10"	1,025.82	1,349.91	1,025.82	1,045.89	1,537.59	1,537.59	2,521.28
12	Gallorage							
13	Block 1, 0-5,000	1.53	2.01	1.53	1.56	2.29	2.29	3.80
14	Block 2, 5,000-10,000	1.53	2.01	1.53	1.56	2.29	2.29	4.76
15	Block 3, >10,000	1.53	2.01	1.53	1.56	2.29	2.29	4.76
16								
17	Commercial							
18	5/8" X 3/4"	8.92	11.73	8.92	9.09	13.37	13.37	21.92
19	3/4"	13.38	17.61	13.38	13.64	20.06	20.06	32.89
20	1"	22.28	29.32	22.28	22.72	33.40	33.40	54.81
21	1-1/2"	44.58	58.66	44.58	45.45	66.82	66.82	109.62
22	2"	71.33	93.86	71.33	72.73	106.92	106.92	175.39
23	3"	142.65	187.72	142.65	145.44	213.82	213.82	350.79
24	4"	222.89	293.30	222.89	227.25	334.09	334.09	548.10
25	6"	445.79	586.63	445.79	454.51	668.19	668.19	1,096.21
26	8"	713.62	939.07	713.62	727.59	1,069.63	1,069.63	1,753.93
27	10"	1,025.82	1,349.91	1,025.82	1,045.89	1,537.59	1,537.59	2,521.28
28	Gallorage charge	1.53	2.01	1.53	1.56	2.29	2.29	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	8.92	11.73	8.92	9.09	13.37	13.37	21.92
34	3/4"	13.38	17.61	13.38	13.64	20.06	20.06	32.89
35	1"	22.28	29.32	22.28	22.72	33.40	33.40	54.81
36	1-1/2"	44.58	58.66	44.58	45.45	66.82	66.82	109.62
37	2"	71.33	93.86	71.33	72.73	106.92	106.92	175.39
38	3"	142.65	187.72	142.65	145.44	213.82	213.82	350.79
39	4"	222.89	293.30	222.89	227.25	334.09	334.09	548.10
40	6"	445.79	586.63	445.79	454.51	668.19	668.19	1,096.21
41	8"	713.62	939.07	713.62	727.59	1,069.63	1,069.63	1,753.93
42	10"	1,025.82	1,349.91	1,025.82	1,045.89	1,537.59	1,537.59	2,521.28
43	Gallorage charge	1.53	2.01	1.53	1.56	2.29	2.29	3.80
44								
45	Fire Protection							
46	2"	5.95	7.83	5.95	6.07	8.92	8.92	14.62
47	3"	11.88	15.64	11.88	12.11	17.81	17.81	29.23
48	4"	18.58	24.45	18.58	18.94	27.85	27.85	45.68
49	6"	37.15	48.88	37.15	37.88	55.68	55.68	91.35
50	8"	59.46	78.25	59.46	60.62	89.12	89.12	146.16
51	10"	85.48	112.49	85.48	87.15	128.12	128.12	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Tangerine
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	NA	NA	NA	NA	NA	NA	NA
3				-				
4				-				
5				-				
6				-				
7				-				
8				-				
9				-				
10				-				
11				-				
12	Gallage cap (gallons)	NA	NA	NA	NA	NA	NA	NA
13	Gallage Charge, Capped Usage	NA	NA	NA	NA	NA	NA	NA
14								
15								
16	Commercial							
17	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
18	3/4"	NA	NA	NA	NA	NA	NA	NA
19	1"	NA	NA	NA	NA	NA	NA	NA
20	1-1/2"	NA	NA	NA	NA	NA	NA	NA
21	2"	NA	NA	NA	NA	NA	NA	NA
22	3"	NA	NA	NA	NA	NA	NA	NA
23	4"	NA	NA	NA	NA	NA	NA	NA
24	6"	NA	NA	NA	NA	NA	NA	NA
25	8"	NA	NA	NA	NA	NA	NA	NA
26	10"	NA	NA	NA	NA	NA	NA	NA
27	Gallage charge	NA	NA	NA	NA	NA	NA	NA
28								
29	Multi-Family							
30	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA	NA	NA	NA
32	1"	NA	NA	NA	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA	NA	NA	NA
34	2"	NA	NA	NA	NA	NA	NA	NA
35	3"	NA	NA	NA	NA	NA	NA	NA
36	4"	NA	NA	NA	NA	NA	NA	NA
37	6"	NA	NA	NA	NA	NA	NA	NA
38	8"	NA	NA	NA	NA	NA	NA	NA
39	10"	NA	NA	NA	NA	NA	NA	NA
40	Gallage charge	NA	NA	NA	NA	NA	NA	NA
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	NA	NA	NA	NA	NA	NA	NA
44	Coml. Wastewater Only	NA	NA	NA	NA	NA	NA	NA
45	Reuse per Sprinkler Head	NA	NA	NA	NA	NA	NA	NA
46	Reuse Flat Rate	NA	NA	NA	NA	NA	NA	NA

Rate Schedule - Water

Florida Public Service Commission

The Woods

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

Schedule: E-1w Def #38

Page: 1 of 1

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	16.40	42.97	16.40	17.38	45.92	21.07	21.92
3	3/4"	24.62	64.51	24.62	26.10	68.93	31.63	32.89
4	1"	41.02	107.49	41.02	43.48	114.85	52.70	54.81
5	1-1/2"	82.03	214.95	82.03	86.95	229.67	105.39	109.62
6	2"	131.24	343.90	131.24	139.11	367.46	168.61	175.39
7	3"	262.47	687.78	262.47	278.21	734.89	337.21	350.79
8	4"	410.10	1,074.63	410.10	434.70	1,148.23	526.89	548.10
9	6"	820.25	2,149.39	820.25	869.45	2,296.61	1,053.83	1,096.21
10	8"	1,312.36	3,438.91	1,312.36	1,391.07	3,674.46	1,686.08	1,753.93
11	10"	-	-	-	-	-	-	2,521.28
12	Gallorage							
13	Block 1, 0-5,000	3.09	8.10	3.09	4.13	8.65	3.97	3.80
14	Block 2, 5,000-10,000	3.09	8.10	3.09	4.13	8.65	3.97	4.76
15	Block 3, >10,000	3.09	8.10	3.09	4.13	8.65	3.97	4.76
16								
17	Commercial							
18	5/8" X 3/4"	16.40	42.97	16.40	17.38	45.92	21.07	21.92
19	3/4"	24.62	64.51	24.62	26.10	68.93	31.63	32.89
20	1"	41.02	107.49	41.02	43.48	114.85	52.70	54.81
21	1-1/2"	82.03	214.95	82.03	86.95	229.67	105.39	109.62
22	2"	131.24	343.90	131.24	139.11	367.46	168.61	175.39
23	3"	262.47	687.78	262.47	278.21	734.89	337.21	350.79
24	4"	410.10	1,074.63	410.10	434.70	1,148.23	526.89	548.10
25	6"	820.25	2,149.39	820.25	869.45	2,296.61	1,053.83	1,096.21
26	8"	1,312.36	3,438.91	1,312.36	1,391.07	3,674.46	1,686.08	1,753.93
27	10"	-	-	-	-	-	-	2,521.28
28	Gallorage charge	3.09	8.10	3.09	4.13	8.65	3.97	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	-	-	-	-	45.92	21.07	21.92
34	3/4"	-	-	-	-	68.93	31.63	32.89
35	1"	-	-	-	-	114.85	52.70	54.81
36	1-1/2"	-	-	-	-	229.67	105.39	109.62
37	2"	-	-	-	-	367.46	168.61	175.39
38	3"	-	-	-	-	734.89	337.21	350.79
39	4"	-	-	-	-	1,148.23	526.89	548.10
40	6"	-	-	-	-	2,296.61	1,053.83	1,096.21
41	8"	-	-	-	-	3,674.46	1,686.08	1,753.93
42	10"	-	-	-	-	-	-	2,521.28
43	Gallorage charge	-	-	-	-	8.65	3.97	3.80
44								
45	Fire Protection							
46	2"	-	-	-	-	-	-	14.62
47	3"	-	-	-	-	-	-	29.23
48	4"	-	-	-	-	-	-	45.68
49	6"	-	-	-	-	-	-	91.35
50	8"	-	-	-	-	-	-	146.16
51	10"	-	-	-	-	-	-	210.11

Rate Schedule - Sewer

Florida Public Service Commission

The Woods
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	15.74	38.12	15.74	16.64	49.49	38.62	45.26
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallage cap (gallons)	6,000	6,000	6,000	6,000	6,000	6,000	6,000
13	Gallage Charge, Capped Usage	4.10	9.93	4.10	4.34	12.89	10.06	8.73
14								
15								
16	Commercial							
17	5/8" X 3/4"	15.74	-	15.74	16.64	-	-	45.26
18	3/4"	23.07	-	23.07	24.39	-	-	67.89
19	1"	38.45	-	38.45	40.65	-	-	113.14
20	1-1/2"	76.87	-	76.87	81.27	-	-	226.29
21	2"	122.99	-	122.99	130.03	-	-	362.06
22	3"	245.97	-	245.97	280.05	-	-	724.12
23	4"	384.32	-	384.32	406.32	-	-	1,131.44
24	6"	768.68	-	768.68	812.69	-	-	2,262.89
25	8"	1,229.87	-	1,229.87	1,300.28	-	-	3,620.62
26	10"	-	-	-	-	-	-	5,204.65
27	Gallage charge	4.10	-	4.10	4.34	-	-	10.48
28								
29	Multi-Family							
30	5/8" X 3/4"	-	-	-	-	-	-	45.26
31	3/4"	-	-	-	-	-	-	67.89
32	1"	-	-	-	-	-	-	113.14
33	1-1/2"	-	-	-	-	-	-	226.29
34	2"	-	-	-	-	-	-	362.06
35	3"	-	-	-	-	-	-	724.12
36	4"	-	-	-	-	-	-	1,131.44
37	6"	-	-	-	-	-	-	2,262.89
38	8"	-	-	-	-	-	-	3,620.62
39	10"	-	-	-	-	-	-	5,204.65
40	Gallage charge	-	-	-	-	-	-	10.48
41								
42	Fiat Rate							
43	Resid'l Wastewater Only (RWO)	-	-	-	-	-	-	112.65
44	Com'l. Wastewater Only	-	-	-	-	-	-	701.21
45	Reuse per Sprinkler Head	-	-	-	-	-	-	-
46	Reuse Fiat Rate	-	-	-	-	-	-	-

Rate Schedule - Water

Florida Public Service Commission

Tomoka/Twin Rivers
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer []

Schedule: E-1w Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Class/Meter Size	Test Year Period 1	Test Year Period 2	Test Year Period 3	Present Rates	Unlimited Interim Rates	Limited Interim Rates	Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	4.78	6.25	4.78	4.87	7.16	7.16	21.92
3	3/4"	11.96	15.63	11.96	12.19	17.93	17.93	32.89
4	1"	23.94	31.29	23.94	24.41	35.88	35.88	54.81
5	1-1/2"	38.28	50.03	38.28	39.03	57.38	57.38	109.62
6	2"	38.28	50.03	38.28	39.03	57.38	57.38	175.39
7	3"	38.28	50.03	38.28	39.03	57.38	57.38	350.79
8	4"	38.28	50.03	38.28	39.03	57.38	57.38	548.10
9	6"	38.28	50.03	38.28	39.03	57.38	57.38	1,096.21
10	8"	38.28	50.03	38.28	39.03	57.38	57.38	1,753.93
11	10"	38.28	50.03	38.28	39.03	57.38	57.38	2,521.28
12	Gallorage							
13	Block 1, 0-5,000	1.40	1.83	1.40	1.43	2.10	2.10	3.80
14	Block 2, 5,000-10,000	1.40	1.83	1.40	1.43	2.10	2.10	4.76
15	Block 3, >10,000	1.40	1.83	1.40	1.43	2.10	2.10	4.76
16								
17	Commercial							
18	5/8" X 3/4"	4.78	6.25	4.78	4.87	7.16	7.16	21.92
19	3/4"	11.96	15.63	11.96	12.19	17.93	17.93	32.89
20	1"	23.94	31.29	23.94	24.41	35.88	35.88	54.81
21	1-1/2"	38.28	50.03	38.28	39.03	57.38	57.38	109.62
22	2"	38.28	50.03	38.28	39.03	57.38	57.38	175.39
23	3"	38.28	50.03	38.28	39.03	57.38	57.38	350.79
24	4"	38.28	50.03	38.28	39.03	57.38	57.38	548.10
25	6"	38.28	50.03	38.28	39.03	57.38	57.38	1,096.21
26	8"	38.28	50.03	38.28	39.03	57.38	57.38	1,753.93
27	10"	38.28	50.03	38.28	39.03	57.38	57.38	2,521.28
28	Gallorage charge	1.40	1.83	1.40	1.43	2.10	2.10	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	4.78	6.25	4.78	4.87	7.16	7.16	21.92
34	3/4"	11.96	15.63	11.96	12.19	17.93	17.93	32.89
35	1"	23.94	31.29	23.94	24.41	35.88	35.88	54.81
36	1-1/2"	38.28	50.03	38.28	39.03	57.38	57.38	109.62
37	2"	38.28	50.03	38.28	39.03	57.38	57.38	175.39
38	3"	38.28	50.03	38.28	39.03	57.38	57.38	350.79
39	4"	38.28	50.03	38.28	39.03	57.38	57.38	548.10
40	6"	38.28	50.03	38.28	39.03	57.38	57.38	1,096.21
41	8"	38.28	50.03	38.28	39.03	57.38	57.38	1,753.93
42	10"	38.28	50.03	38.28	39.03	57.38	57.38	2,521.28
43	Gallorage charge	1.40	1.83	1.40	1.43	2.10	2.10	3.80
44								
45	Fire Protection							
46	2"	3.20	4.18	3.20	3.26	4.80	4.80	14.62
47	3"	3.20	4.18	3.20	3.26	4.80	4.80	29.23
48	4"	3.20	4.18	3.20	3.26	4.80	4.80	45.68
49	6"	3.20	4.18	3.20	3.26	4.80	4.80	91.35
50	8"	3.20	4.18	3.20	3.26	4.80	4.80	146.16
51	10"	3.20	4.18	3.20	3.26	4.80	4.80	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Tomoka/Twin Rivers
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	NA	NA	NA	NA	NA	NA	NA
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallonge cap (gallons)	NA	NA	NA	NA	NA	NA	NA
13	Gallonge Charge, Capped Usage	NA	NA	NA	NA	NA	NA	NA
14								
15								
16	Commercial							
17	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
18	3/4"	NA	NA	NA	NA	NA	NA	NA
19	1"	NA	NA	NA	NA	NA	NA	NA
20	1-1/2"	NA	NA	NA	NA	NA	NA	NA
21	2"	NA	NA	NA	NA	NA	NA	NA
22	3"	NA	NA	NA	NA	NA	NA	NA
23	4"	NA	NA	NA	NA	NA	NA	NA
24	6"	NA	NA	NA	NA	NA	NA	NA
25	8"	NA	NA	NA	NA	NA	NA	NA
26	10"	NA	NA	NA	NA	NA	NA	NA
27	Gallonge charge	NA	NA	NA	NA	NA	NA	NA
28								
29	Multi-Family							
30	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA	NA	NA	NA
32	1"	NA	NA	NA	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA	NA	NA	NA
34	2"	NA	NA	NA	NA	NA	NA	NA
35	3"	NA	NA	NA	NA	NA	NA	NA
36	4"	NA	NA	NA	NA	NA	NA	NA
37	6"	NA	NA	NA	NA	NA	NA	NA
38	8"	NA	NA	NA	NA	NA	NA	NA
39	10"	NA	NA	NA	NA	NA	NA	NA
40	Gallonge charge	NA	NA	NA	NA	NA	NA	NA
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	NA	NA	NA	NA	NA	NA	NA
44	Com'l. Wastewater Only	NA	NA	NA	NA	NA	NA	NA
45	Reuse per Sprinkler Head	NA	NA	NA	NA	NA	NA	NA
46	Reuse Flat Rate	NA	NA	NA	NA	NA	NA	NA

Rate Schedule - Water

Florida Public Service Commission

Valencia Terrace
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer []

Schedule: E-1w Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	9.90	13.07	9.90	10.09	14.84	14.84	21.92
3	3/4"	14.86	19.63	14.86	15.15	22.27	22.27	32.89
4	1"	24.76	32.69	24.76	25.24	37.11	37.11	54.81
5	1-1/2"	49.49	65.34	49.49	50.46	74.18	74.18	109.62
6	2"	79.20	104.57	79.20	80.75	118.71	118.71	175.39
7	3"	158.39	209.14	158.39	161.49	237.41	237.41	350.79
8	4"	247.48	326.78	247.48	252.32	370.94	370.94	548.10
9	6"	494.98	653.57	494.98	504.67	741.92	741.92	1,096.21
10	8"	791.96	1,045.70	791.96	807.46	1,187.06	1,187.06	1,753.93
11	10"	1,138.43	1,503.18	1,138.43	1,160.71	1,706.37	1,706.37	2,521.28
12	Gallorage							
13	Block 1, 0-5,000	2.14	2.83	2.14	2.18	3.21	3.21	3.80
14	Block 2, 5,000-10,000	2.14	2.83	2.14	2.18	3.21	3.21	4.76
15	Block 3, >10,000	2.14	2.83	2.14	2.18	3.21	3.21	4.76
16								
17	Commercial							
18	5/8" X 3/4"	9.90	13.07	9.90	10.09	14.84	14.84	21.92
19	3/4"	14.86	19.63	14.86	15.15	22.27	22.27	32.89
20	1"	24.76	32.69	24.76	25.24	37.11	37.11	54.81
21	1-1/2"	49.49	65.34	49.49	50.46	74.18	74.18	109.62
22	2"	79.20	104.57	79.20	80.75	118.71	118.71	175.39
23	3"	158.39	209.14	158.39	161.49	237.41	237.41	350.79
24	4"	247.48	326.78	247.48	252.32	370.94	370.94	548.10
25	6"	494.98	653.57	494.98	504.67	741.92	741.92	1,096.21
26	8"	791.96	1,045.70	791.96	807.46	1,187.06	1,187.06	1,753.83
27	10"	1,138.43	1,503.18	1,138.43	1,160.71	1,706.37	1,706.37	2,521.28
28	Gallorage charge	2.14	2.83	2.14	2.18	3.21	3.21	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	9.90	13.07	9.90	10.09	14.84	14.84	21.92
34	3/4"	14.86	19.63	14.86	15.15	22.27	22.27	32.89
35	1"	24.76	32.69	24.76	25.24	37.11	37.11	54.81
36	1-1/2"	49.49	65.34	49.49	50.46	74.18	74.18	109.62
37	2"	79.20	104.57	79.20	80.75	118.71	118.71	175.39
38	3"	158.39	209.14	158.39	161.49	237.41	237.41	350.79
39	4"	247.48	326.78	247.48	252.32	370.94	370.94	548.10
40	6"	494.98	653.57	494.98	504.67	741.92	741.92	1,096.21
41	8"	791.96	1,045.70	791.96	807.46	1,187.06	1,187.06	1,753.93
42	10"	1,138.43	1,503.18	1,138.43	1,160.71	1,706.37	1,706.37	2,521.28
43	Gallorage charge	2.14	2.83	2.14	2.18	3.21	3.21	3.80
44								
45	Fire Protection							
46	2"	6.58	8.69	6.58	6.71	9.86	9.86	14.62
47	3"	13.21	17.44	13.21	13.47	19.80	19.80	29.23
48	4"	20.63	27.24	20.63	21.03	30.92	30.92	45.68
49	6"	41.25	54.46	41.25	42.06	61.83	61.83	91.35
50	8"	66.00	87.14	66.00	67.29	98.93	98.93	146.16
51	10"	94.87	125.26	94.87	96.73	142.20	142.20	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Valencia Terrace
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	16.30	23.02	16.30	16.64	33.26	33.26	45.26
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallage cap (gallons)	6,000	6,000	6,000	6,000	6,000	6,000	6,000
13	Gallage Charge, Capped Usage	3.30	4.66	3.30	3.37	6.73	6.73	8.73
14								
15								
16	Commercial							
17	5/8" X 3/4"	16.30	23.02	16.30	16.64	33.26	33.26	45.26
18	3/4"	24.41	34.48	24.41	24.92	49.81	49.81	67.89
19	1"	40.72	57.51	40.72	41.57	83.10	83.10	113.14
20	1-1/2"	81.40	114.97	81.40	83.10	166.11	166.11	226.29
21	2"	130.23	183.93	130.23	132.95	265.76	265.76	362.06
22	3"	260.46	367.87	260.46	265.90	531.52	531.52	724.12
23	4"	406.96	574.78	406.96	415.46	830.48	830.48	1,131.44
24	6"	813.92	1,149.57	813.92	830.92	1,660.95	1,660.95	2,262.89
25	8"	1,302.27	1,839.31	1,302.27	1,329.47	2,657.52	2,657.52	3,620.62
26	10"	1,872.01	2,644.00	1,872.01	1,911.11	3,820.18	3,820.18	5,204.65
27	Gallage charge	3.96	5.59	3.96	4.04	8.08	8.08	10.48
28								
29	Multi-Family							
30	5/8" X 3/4"	16.30	23.02	16.30	16.64	33.26	33.26	45.26
31	3/4"	24.41	34.48	24.41	24.92	49.81	49.81	67.89
32	1"	40.72	57.51	40.72	41.57	83.10	83.10	113.14
33	1-1/2"	81.40	114.97	81.40	83.10	166.11	166.11	226.29
34	2"	130.23	183.93	130.23	132.95	265.76	265.76	362.06
35	3"	260.46	367.87	260.46	265.90	531.52	531.52	724.12
36	4"	406.96	574.78	406.96	415.46	830.48	830.48	1,131.44
37	6"	813.92	1,149.57	813.92	830.92	1,660.95	1,660.95	2,262.89
38	8"	1,302.27	1,839.31	1,302.27	1,329.47	2,657.52	2,657.52	3,620.62
39	10"	1,872.01	2,644.00	1,872.01	1,911.11	3,820.18	3,820.18	5,204.65
40	Gallage charge	3.96	5.59	3.96	4.04	8.08	8.08	10.48
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	28.94	40.87	28.94	29.54	59.06	59.06	112.65
44	Com'l. Wastewater Only	28.94	40.87	28.94	29.54	59.06	59.06	701.21
45	Reuse per Sprinkler Head	-	-	-	-	-	-	-
46	Reuse Flat Rate	-	-	-	-	-	-	-

Rate Schedule - Water

Florida Public Service Commission

Venetian Village

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

Schedule: E-1w Def #38

Page: 1 of 1

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	10.28	13.58	10.28	10.48	15.41	14.15	21.92
3	3/4"	15.44	20.38	15.44	15.74	23.14	21.25	32.89
4	1"	25.71	33.95	25.71	26.21	38.54	35.39	54.81
5	1-1/2"	51.43	67.90	51.43	52.44	77.09	70.79	109.62
6	2"	82.28	108.64	82.28	83.89	123.33	113.25	175.39
7	3"	164.57	217.30	164.57	167.79	246.67	226.51	350.79
8	4"	257.13	339.52	257.13	262.16	385.41	353.91	548.10
9	6"	514.27	679.04	514.27	524.33	770.83	707.83	1,096.21
10	8"	822.82	1,086.45	822.82	838.92	1,233.31	1,132.52	1,753.93
11	10"	1,182.82	1,561.79	1,182.82	1,205.97	1,772.91	1,628.02	2,521.28
12	Gallage							
13	Block 1, 0-5,000	3.89	5.13	3.89	3.97	5.83	5.35	3.80
14	Block 2, 5,000-10,000	3.89	5.13	3.89	3.97	5.83	5.35	4.76
15	Block 3, >10,000	3.89	5.13	3.89	3.97	5.83	5.35	4.76
16								
17	Commercial							
18	5/8" X 3/4"	10.28	13.58	10.28	10.48	15.41	14.15	21.92
19	3/4"	15.44	20.38	15.44	15.74	23.14	21.25	32.89
20	1"	25.71	33.95	25.71	26.21	38.54	35.39	54.81
21	1-1/2"	51.43	67.90	51.43	52.44	77.09	70.79	109.62
22	2"	82.28	108.64	82.28	83.89	123.33	113.25	175.39
23	3"	164.57	217.30	164.57	167.79	246.67	226.51	350.79
24	4"	257.13	339.52	257.13	262.16	385.41	353.91	548.10
25	6"	514.27	679.04	514.27	524.33	770.83	707.83	1,096.21
26	8"	822.82	1,086.45	822.82	838.92	1,233.31	1,132.52	1,753.93
27	10"	1,182.82	1,561.79	1,182.82	1,205.97	1,772.91	1,628.02	2,521.28
28	Gallage charge	3.89	5.13	3.89	3.97	5.83	5.35	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	10.28	13.58	10.28	10.48	15.41	14.15	21.92
34	3/4"	15.44	20.38	15.44	15.74	23.14	21.25	32.89
35	1"	25.71	33.95	25.71	26.21	38.54	35.39	54.81
36	1-1/2"	51.43	67.90	51.43	52.44	77.09	70.79	109.62
37	2"	82.28	108.64	82.28	83.89	123.33	113.25	175.39
38	3"	164.57	217.30	164.57	167.79	246.67	226.51	350.79
39	4"	257.13	339.52	257.13	262.16	385.41	353.91	548.10
40	6"	514.27	679.04	514.27	524.33	770.83	707.83	1,096.21
41	8"	822.82	1,086.45	822.82	838.92	1,233.31	1,132.52	1,753.93
42	10"	1,182.82	1,561.79	1,182.82	1,205.97	1,772.91	1,628.02	2,521.28
43	Gallage charge	3.89	5.13	3.89	3.97	5.83	5.35	3.80
44								
45	Fire Protection							
46	2"	6.87	9.07	6.87	7.00	10.30	9.46	14.62
47	3"	13.71	18.10	13.71	13.98	20.55	18.87	29.23
48	4"	21.42	28.29	21.42	21.84	32.11	29.48	45.68
49	6"	42.85	56.58	42.85	43.69	64.23	58.98	91.35
50	8"	68.57	90.53	68.57	69.91	102.78	94.38	146.16
51	10"	98.57	130.15	98.57	100.50	147.75	135.67	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Venetian Village
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	20.45	28.89	20.45	20.88	41.73	36.15	45.26
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallonge cap (gallons)	6,000	6,000	6,000	6,000	6,000	6,000	6,000
13	Gallonge Charge, Capped Usage	5.97	8.44	5.97	6.09	12.18	10.55	8.73
14								
15								
16	Commercial							
17	5/8" X 3/4"	20.45	28.89	20.45	20.88	41.73	36.15	45.26
18	3/4"	30.67	43.31	30.67	31.31	62.59	54.21	67.89
19	1"	51.12	72.20	51.12	52.19	104.32	90.36	113.14
20	1-1/2"	102.24	144.40	102.24	122.75	208.64	180.72	226.29
21	2"	163.55	230.99	163.55	166.97	333.75	289.09	362.06
22	3"	327.15	462.06	327.15	333.98	667.61	578.27	724.12
23	4"	511.16	721.96	511.16	521.84	1,043.12	903.52	1,131.44
24	6"	1,022.32	1,443.92	1,022.32	1,043.67	2,086.23	1,807.05	2,262.89
25	8"	1,635.69	2,310.23	1,635.69	1,669.85	3,337.93	2,891.24	3,620.62
26	10"	2,351.31	3,320.96	2,351.31	2,400.42	4,798.28	4,156.16	5,204.65
27	Gallonge charge	7.16	10.12	7.16	7.31	14.61	12.66	10.48
28								
29	Multi-Family							
30	5/8" X 3/4"	20.45	28.89	20.45	20.88	41.73	36.15	45.26
31	3/4"	30.67	43.31	30.67	31.31	62.59	54.21	67.89
32	1"	51.12	72.20	51.12	52.19	104.32	90.36	113.14
33	1-1/2"	102.24	144.40	102.24	122.75	208.64	180.72	226.29
34	2"	163.55	230.99	163.55	166.97	333.75	289.09	362.06
35	3"	327.15	462.06	327.15	333.98	667.61	578.27	724.12
36	4"	511.16	721.96	511.16	521.84	1,043.12	903.52	1,131.44
37	6"	1,022.32	1,443.92	1,022.32	1,043.67	2,086.23	1,807.05	2,262.89
38	8"	1,635.69	2,310.23	1,635.69	1,669.85	3,337.93	2,891.24	3,620.62
39	10"	2,351.31	3,320.96	2,351.31	2,400.42	4,798.28	4,156.16	5,204.65
40	Gallonge charge	7.16	10.12	7.16	7.31	14.61	12.66	10.48
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	45.25	63.91	45.25	46.20	92.34	79.98	112.65
44	Comr. Wastewater Only	45.25	63.91	45.25	46.20	92.34	79.98	701.21
45	Reuse per Sprinkler Head	-	-	-	-	-	-	-
46	Reuse Flat Rate	-	-	-	-	-	-	-

Rate Schedule - Water

Florida Public Service Commission

Village Water

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

Schedule: E-1w Def #38

Page: 1 of 1

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	12.98	18.98	12.98	13.18	25.72	20.80	21.92
3	3/4"	12.98	18.98	12.98	13.18	25.72	20.80	32.89
4	1"	32.44	47.44	32.44	32.95	64.29	52.00	54.81
5	1-1/2"	64.87	94.86	64.87	65.89	128.56	103.97	109.62
6	2"	103.80	151.78	103.80	105.44	205.71	166.37	175.39
7	3"	207.61	303.57	207.61	210.88	411.43	332.76	350.79
8	4"	324.41	474.37	324.41	329.52	642.90	519.97	548.10
9	6"	1,038.02	1,517.84	1,038.02	1,054.38	2,057.11	1,663.76	1,096.21
10	8"	-	-	-	-	-	-	1,753.93
11	10"	-	-	-	-	-	-	2,521.28
12	Gallorage							
13	Block 1, 0-5,000	2.51	3.68	2.51	2.55	4.97	4.02	3.80
14	Block 2, 5,000-10,000	2.51	3.68	2.51	2.55	4.97	4.02	4.76
15	Block 3, >10,000	2.51	3.68	2.51	2.55	4.97	4.02	4.76
16								
17	Commercial							
18	5/8" X 3/4"	12.98	18.98	12.98	13.18	25.72	20.80	21.92
19	3/4"	12.98	18.98	12.98	13.18	25.72	20.80	32.89
20	1"	32.44	47.44	32.44	32.95	64.29	52.00	54.81
21	1-1/2"	64.87	94.86	64.87	65.89	128.56	103.97	109.62
22	2"	103.80	151.78	103.80	105.44	205.71	166.37	175.39
23	3"	207.61	303.57	207.61	210.88	411.43	332.76	350.79
24	4"	324.41	474.37	324.41	329.52	642.90	519.97	548.10
25	6"	-	-	-	1,054.38	-	-	1,096.21
26	8"	1,038.02	1,517.84	1,038.02	-	2,057.11	1,663.76	1,753.93
27	10"	-	-	-	-	-	-	2,521.28
28	Gallorage charge	2.51	3.68	2.51	2.55	4.97	4.02	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	12.98	-	12.98	13.18	25.72	20.80	21.92
34	3/4"	12.98	-	12.98	13.18	25.72	20.80	32.89
35	1"	32.44	-	32.44	32.95	64.29	52.00	54.81
36	1-1/2"	64.87	-	64.87	65.89	128.56	103.97	109.62
37	2"	103.80	-	103.80	105.44	205.71	166.37	175.39
38	3"	207.61	-	207.61	210.88	411.43	332.76	350.79
39	4"	324.41	-	324.41	329.52	642.90	519.97	548.10
40	6"	-	-	-	1,054.38	-	-	1,096.21
41	8"	1,038.02	-	1,038.02	-	2,057.11	1,663.76	1,753.93
42	10"	-	-	-	-	-	-	2,521.28
43	Gallorage charge	2.51	-	2.51	2.55	4.97	4.02	3.80
44								
45	Fire Protection							
46	2"	-	-	-	-	-	-	14.62
47	3"	-	-	-	-	-	-	29.23
48	4"	-	-	-	-	-	-	45.68
49	6"	-	-	-	-	-	-	91.35
50	8"	-	-	-	-	-	-	146.16
51	10"	-	-	-	-	-	-	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Village Water
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	-	-	-	-	-	-	45.26
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallage cap (gallons)							6,000
13	Gallage Charge, Capped Usage	-	-	-	-	-	-	8.73
14								
15								
16	Commercial							
17	5/8" X 3/4"	42.73	40.61	42.73	43.25	115.93	67.11	45.26
18	3/4"	42.73	40.61	42.73	43.25	115.93	67.11	67.89
19	1"	106.81	101.50	106.81	108.10	289.78	167.76	113.14
20	1-1/2"	213.61	203.00	213.61	216.19	579.53	335.50	226.29
21	2"	341.77	324.79	341.77	345.90	927.23	536.78	362.06
22	3"	683.53	649.60	683.53	691.78	1,854.43	1,073.55	724.12
23	4"	1,068.03	1,014.99	1,068.03	1,080.92	2,897.58	1,677.45	1,131.44
24	6"	3,417.63	3,247.99	3,417.63	3,458.89	9,272.09	5,367.73	2,262.89
25	8"	-	-	-	-	-	-	3,620.62
26	10"	-	-	-	-	-	-	5,204.65
27	Gallage charge	3.89	3.69	3.89	3.94	10.55	6.11	10.48
28								
29	Multi-Family							
30	5/8" X 3/4"	-	-	-	-	115.93	67.11	45.26
31	3/4"	-	-	-	-	115.93	67.11	67.89
32	1"	-	-	-	-	289.78	167.76	113.14
33	1-1/2"	-	-	-	-	579.53	335.50	226.29
34	2"	-	-	-	-	927.23	536.78	362.06
35	3"	-	-	-	-	1,854.43	1,073.55	724.12
36	4"	-	-	-	-	2,897.58	1,677.45	1,131.44
37	6"	-	-	-	-	9,272.09	5,367.73	2,262.89
38	8"	-	-	-	-	-	-	3,620.62
39	10"	-	-	-	-	-	-	5,204.65
40	Gallage charge	-	-	-	-	10.55	6.11	10.48
41								
42	Fiat Rate							
43	Resid'l Wastewater Only (RWO)	-	-	-	-	-	-	112.65
44	Com'l. Wastewater Only	-	-	-	-	-	-	701.21
45	Reuse per Sprinkler Head	-	-	-	-	-	-	-
46	Reuse Fiat Rate	-	-	-	-	-	-	-

Rate Schedule - Water

Florida Public Service Commission

Welaka/Saratoga Harbour

Schedule: E-1w Def #38

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: T Rendell

Water [X] or Sewer []

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	10.25	13.54	10.25	10.45	15.36	12.52	21.92
3	3/4"	15.39	20.33	15.39	15.69	23.07	18.80	32.89
4	1"	25.65	33.86	25.65	26.15	38.45	31.33	54.81
5	1-1/2"	51.32	67.77	51.32	52.32	76.92	62.69	109.62
6	2"	82.08	108.38	82.08	83.69	123.03	100.26	175.39
7	3"	164.15	216.74	164.15	167.36	246.04	200.51	350.79
8	4"	256.48	338.66	256.48	261.50	384.43	313.29	548.10
9	6"	512.99	677.36	512.99	523.03	768.91	626.61	1,096.21
10	8"	820.78	1,084.30	820.78	836.84	1,230.25	1,002.58	1,753.93
11	10"	1,179.86	1,558.43	1,179.86	1,202.95	1,768.47	1,441.19	2,521.28
12	Gallonge							
13	Block 1, 0-5,000	4.65	6.14	4.65	4.74	6.97	5.68	3.80
14	Block 2, 5,000-10,000	4.65	6.14	4.65	4.74	6.97	5.68	4.76
15	Block 3, >10,000	4.65	6.14	4.65	4.74	6.97	5.68	4.76
16								
17	Commercial							
18	5/8" X 3/4"	10.25	13.54	10.25	10.45	15.36	12.52	21.92
19	3/4"	15.39	20.33	15.39	15.69	23.07	18.80	32.89
20	1"	25.65	33.86	25.65	26.15	38.45	31.33	54.81
21	1-1/2"	51.32	67.77	51.32	52.32	76.92	62.69	109.62
22	2"	82.08	108.38	82.08	83.69	123.03	100.26	175.39
23	3"	164.15	216.74	164.15	167.36	246.04	200.51	350.79
24	4"	256.48	338.66	256.48	261.50	384.43	313.29	548.10
25	6"	512.99	677.36	512.99	523.03	768.91	626.61	1,096.21
26	8"	820.78	1,084.30	820.78	84.40	1,230.25	1,002.58	1,753.93
27	10"	1,179.86	1,558.43	1,179.86	1,202.95	1,768.47	1,441.19	2,521.28
28	Gallonge charge	4.65	6.14	4.65	4.74	6.97	5.68	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	10.25	13.54	10.25	10.45	15.36	12.52	21.92
34	3/4"	15.39	20.33	15.39	15.69	23.07	18.80	32.89
35	1"	25.65	33.86	25.65	26.15	38.45	31.33	54.81
36	1-1/2"	51.32	67.77	51.32	52.32	76.92	62.69	109.62
37	2"	82.08	108.38	82.08	83.69	123.03	100.26	175.39
38	3"	164.15	216.74	164.15	167.36	246.04	200.51	350.79
39	4"	256.48	338.66	256.48	261.50	384.43	313.29	548.10
40	6"	512.99	677.36	512.99	523.03	768.91	626.61	1,096.21
41	8"	820.78	1,084.30	820.78	84.40	1,230.25	1,002.58	1,753.93
42	10"	1,179.86	1,558.43	1,179.86	1,202.95	1,768.47	1,441.19	2,521.28
43	Gallonge charge	4.65	6.14	4.65	4.74	6.97	5.68	3.80
44								
45	Fire Protection							
46	2"	6.86	9.05	6.86	6.99	10.28	8.38	14.62
47	3"	13.68	18.06	13.68	13.95	20.50	16.71	29.23
48	4"	21.38	28.23	21.38	21.80	32.05	26.12	45.68
49	6"	42.76	56.45	42.76	43.60	64.09	52.23	91.35
50	8"	68.39	90.31	68.39	69.73	102.51	83.54	146.16
51	10"	98.33	129.84	98.33	100.25	147.39	120.11	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Welaka/Saratoga Harbour
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	NA	NA	NA	NA	NA	NA	NA
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallage cap (gallons)	NA	NA	NA	NA	NA	NA	NA
13	Gallage Charge, Capped Usage	NA	NA	NA	NA	NA	NA	NA
14								
15								
16	Commercial							
17	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
18	3/4"	NA	NA	NA	NA	NA	NA	NA
19	1"	NA	NA	NA	NA	NA	NA	NA
20	1-1/2"	NA	NA	NA	NA	NA	NA	NA
21	2"	NA	NA	NA	NA	NA	NA	NA
22	3"	NA	NA	NA	NA	NA	NA	NA
23	4"	NA	NA	NA	NA	NA	NA	NA
24	6"	NA	NA	NA	NA	NA	NA	NA
25	8"	NA	NA	NA	NA	NA	NA	NA
26	10"	NA	NA	NA	NA	NA	NA	NA
27	Gallage charge	NA	NA	NA	NA	NA	NA	NA
28								
29	Multi-Family							
30	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA	NA	NA	NA
32	1"	NA	NA	NA	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA	NA	NA	NA
34	2"	NA	NA	NA	NA	NA	NA	NA
35	3"	NA	NA	NA	NA	NA	NA	NA
36	4"	NA	NA	NA	NA	NA	NA	NA
37	6"	NA	NA	NA	NA	NA	NA	NA
38	8"	NA	NA	NA	NA	NA	NA	NA
39	10"	NA	NA	NA	NA	NA	NA	NA
40	Gallage charge	NA	NA	NA	NA	NA	NA	NA
41								
42	Fiat Rate							
43	Resid'l Wastewater Only (RWO)	NA	NA	NA	NA	NA	NA	NA
44	Comrl. Wastewater Only	NA	NA	NA	NA	NA	NA	NA
45	Reuse per Sprinkler Head	NA	NA	NA	NA	NA	NA	NA
46	Reuse Fiat Rate	NA	NA	NA	NA	NA	NA	NA

Rate Schedule - Water

Florida Public Service Commission

Wootens

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

Schedule: E-1w

Def #38

Page: 1 of 1

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	9.32	12.31	9.32	9.50	13.97	11.51	21.92
3	3/4"	13.98	18.45	13.98	14.25	20.95	17.27	32.89
4	1"	23.31	30.78	23.31	23.77	34.94	28.80	54.81
5	1-1/2"	46.58	61.51	46.58	47.49	69.82	57.55	109.62
6	2"	74.55	98.44	74.55	76.01	111.74	92.11	175.39
7	3"	149.10	196.87	149.10	152.02	223.48	184.21	350.79
8	4"	232.98	307.62	232.98	237.54	349.21	287.85	548.10
9	6"	465.95	615.25	465.95	475.07	698.41	575.68	1,096.21
10	8"	745.52	984.39	745.52	760.11	1,117.45	921.10	1,753.93
11	10"	1,071.70	1,415.07	1,071.70	1,092.67	1,606.35	1,324.09	2,521.28
12	Gallonge							
13	Block 1, 0-5,000	4.76	6.29	4.76	4.85	7.13	5.88	3.80
14	Block 2, 5,000-10,000	4.76	6.29	4.76	4.85	7.13	5.88	4.76
15	Block 3, >10,000	4.76	6.29	4.76	4.85	7.13	5.88	4.76
16								
17	Commercial							
18	5/8" X 3/4"	9.32	12.31	9.32	9.50	13.97	11.51	21.92
19	3/4"	13.98	18.45	13.98	14.25	20.95	17.27	32.89
20	1"	23.31	30.78	23.31	23.77	34.94	28.80	54.81
21	1-1/2"	46.58	61.51	46.58	47.49	69.82	57.55	109.62
22	2"	74.55	98.44	74.55	76.01	111.74	92.11	175.39
23	3"	149.10	196.87	149.10	152.02	223.48	184.21	350.79
24	4"	232.98	307.62	232.98	237.54	349.21	287.85	548.10
25	6"	465.95	615.25	465.95	475.07	698.41	575.68	1,096.21
26	8"	745.52	984.39	745.52	760.11	1,117.45	921.10	1,753.93
27	10"	1,071.70	1,415.07	1,071.70	1,092.67	1,606.35	1,324.09	2,521.28
28	Gallonge charge	4.76	6.29	4.76	4.85	7.13	5.88	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	9.32	12.31	9.32	9.50	13.97	11.51	21.92
34	3/4"	13.98	18.45	13.98	14.25	20.95	17.27	32.89
35	1"	23.31	30.78	23.31	23.77	34.94	28.80	54.81
36	1-1/2"	46.58	61.51	46.58	47.49	69.82	57.55	109.62
37	2"	74.55	98.44	74.55	76.01	111.74	92.11	175.39
38	3"	149.10	196.87	149.10	152.02	223.48	184.21	350.79
39	4"	232.98	307.62	232.98	237.54	349.21	287.85	548.10
40	6"	465.95	615.25	465.95	475.07	698.41	575.68	1,096.21
41	8"	745.52	984.39	745.52	760.11	1,117.45	921.10	1,753.93
42	10"	1,071.70	1,415.07	1,071.70	1,092.67	1,606.35	1,324.09	2,521.28
43	Gallonge charge	4.76	6.29	4.76	4.85	7.13	5.88	3.80
44								
45	Fire Protection							
46	2"	6.22	8.22	6.22	6.34	9.32	7.68	14.62
47	3"	12.42	16.39	12.42	12.66	18.62	15.35	29.23
48	4"	19.42	25.65	19.42	19.80	29.11	23.99	45.68
49	6"	38.84	51.28	38.84	39.60	58.22	47.99	91.35
50	8"	62.12	82.02	62.12	63.34	93.11	76.75	146.16
51	10"	89.31	117.92	89.31	91.06	133.87	110.34	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Wootens
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	NA	NA	NA	NA	NA	NA	NA
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallonge cap (gallons)	NA	NA	NA	NA	NA	NA	NA
13	Gallonge Charge, Capped Usage	NA	NA	NA	NA	NA	NA	NA
14								
15								
16	Commercial							
17	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
18	3/4"	NA	NA	NA	NA	NA	NA	NA
19	1"	NA	NA	NA	NA	NA	NA	NA
20	1-1/2"	NA	NA	NA	NA	NA	NA	NA
21	2"	NA	NA	NA	NA	NA	NA	NA
22	3"	NA	NA	NA	NA	NA	NA	NA
23	4"	NA	NA	NA	NA	NA	NA	NA
24	6"	NA	NA	NA	NA	NA	NA	NA
25	8"	NA	NA	NA	NA	NA	NA	NA
26	10"	NA	NA	NA	NA	NA	NA	NA
27	Gallonge charge	NA	NA	NA	NA	NA	NA	NA
28								
29	Multi-Family							
30	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA	NA	NA	NA
32	1"	NA	NA	NA	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA	NA	NA	NA
34	2"	NA	NA	NA	NA	NA	NA	NA
35	3"	NA	NA	NA	NA	NA	NA	NA
36	4"	NA	NA	NA	NA	NA	NA	NA
37	6"	NA	NA	NA	NA	NA	NA	NA
38	8"	NA	NA	NA	NA	NA	NA	NA
39	10"	NA	NA	NA	NA	NA	NA	NA
40	Gallonge charge	NA	NA	NA	NA	NA	NA	NA
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	NA	NA	NA	NA	NA	NA	NA
44	Com'l. Wastewater Only	NA	NA	NA	NA	NA	NA	NA
45	Reuse per Sprinkler Head	NA	NA	NA	NA	NA	NA	NA
46	Reuse Flat Rate	NA	NA	NA	NA	NA	NA	NA

Rate Schedule - Water

Florida Public Service Commission

Zephyr Shores
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer []

Schedule: E-1w Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	5/8" X 3/4"	6.30	6.53	6.30	6.42	9.44	8.20	21.92
3	3/4"	9.47	9.63	9.47	9.66	14.19	12.32	32.89
4	1"	15.76	15.80	15.76	16.07	23.62	20.51	54.81
5	1-1/2"	31.51	31.24	31.51	32.13	47.23	41.00	109.62
6	2"	50.43	49.78	50.43	51.42	75.59	65.62	175.39
7	3"	100.84	99.20	100.84	102.81	151.15	131.20	350.79
8	4"	157.58	154.81	157.58	160.66	236.19	205.03	548.10
9	6"	315.14	309.26	315.14	321.31	472.36	410.03	1,096.21
10	8"	504.23	494.61	504.23	514.10	755.78	656.06	1,753.93
11	10"	724.83	710.85	724.83	739.01	1,086.44	943.09	2,521.28
12	Gallonge							
13	Block 1, 0-5,000	5.03	5.28	5.03	5.13	7.54	6.54	3.80
14	Block 2, 5,000-10,000	5.03	5.28	5.03	5.13	7.54	6.54	4.76
15	Block 3, >10,000	5.03	5.28	5.03	5.13	7.54	6.54	4.76
16								
17	Commercial							
18	5/8" X 3/4"	6.30	6.53	6.30	6.42	9.44	8.20	21.92
19	3/4"	9.47	9.63	9.47	9.66	14.19	12.32	32.89
20	1"	15.76	15.80	15.76	16.07	23.62	20.51	54.81
21	1-1/2"	31.51	31.24	31.51	32.13	47.23	41.00	109.62
22	2"	50.43	49.78	50.43	51.42	75.59	65.62	175.39
23	3"	100.84	99.20	100.84	102.81	151.15	131.20	350.79
24	4"	157.58	154.81	157.58	160.66	236.19	205.03	548.10
25	6"	315.14	309.26	315.14	321.31	472.36	410.03	1,096.21
26	8"	504.23	494.61	504.23	514.10	755.78	656.06	1,753.93
27	10"	724.83	710.85	724.83	739.01	1,086.44	943.09	2,521.28
28	Gallonge charge	5.03	5.28	5.03	5.13	7.54	6.54	3.80
29								
30								
31								
32	Multi-Family							
33	5/8" X 3/4"	6.30	6.53	6.30	6.42	9.44	8.20	21.92
34	3/4"	9.47	9.63	9.47	9.66	14.19	12.32	32.89
35	1"	15.76	15.80	15.76	16.07	23.62	20.51	54.81
36	1-1/2"	31.51	31.24	31.51	32.13	47.23	41.00	109.62
37	2"	50.43	49.78	50.43	51.42	75.59	65.62	175.39
38	3"	100.84	99.20	100.84	102.81	151.15	131.20	350.79
39	4"	157.58	154.81	157.58	160.66	236.19	205.03	548.10
40	6"	315.14	309.26	315.14	321.31	472.36	410.03	1,096.21
41	8"	504.23	494.61	504.23	514.10	755.78	656.06	1,753.93
42	10"	724.83	710.85	724.83	739.01	1,086.44	943.09	2,521.28
43	Gallonge charge	5.03	5.28	5.03	5.13	7.54	6.54	3.80
44								
45	Fire Protection							
46	2"	4.20	4.47	4.20	4.28	6.30	5.46	14.62
47	3"	8.40	8.58	8.40	8.56	12.59	10.93	29.23
48	4"	13.15	13.24	13.15	13.41	19.71	17.11	45.68
49	6"	26.25	26.08	26.25	26.76	39.35	34.15	91.35
50	8"	42.03	41.55	42.03	42.85	63.00	54.69	146.16
51	10"	60.40	59.56	60.40	61.58	90.53	78.59	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Zephyr Shores
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s Def #38
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Period 3	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates	(8) Proposed Consolidated Rates
1	Residential							
2	All Meter Sizes	11.39	11.39	11.39	11.63	23.24	17.14	45.26
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Gallage cap (gallons)	6,000	6,000	6,000	6,000	6,000	6,000	6,000
13	Gallage Charge, Capped Usage	9.54	9.54	9.54	9.83	19.47	14.35	8.73
14								
15								
16	Commercial							
17	5/8" X 3/4"	11.39	11.39	11.39	11.63	23.24	17.14	45.26
18	3/4"	17.08	17.08	17.08	17.44	34.85	25.70	67.89
19	1"	28.48	28.48	28.48	29.07	58.12	42.85	113.14
20	1-1/2"	56.93	56.93	56.93	58.12	116.18	85.66	226.29
21	2"	91.11	91.11	91.11	93.01	185.93	137.09	362.06
22	3"	182.22	182.22	182.22	186.03	371.85	274.18	724.12
23	4"	284.72	284.72	284.72	290.67	581.02	428.41	1,131.44
24	6"	569.41	569.41	569.41	581.30	1,161.99	856.76	2,262.89
25	8"	911.08	911.08	911.08	930.11	1,859.23	1,370.86	3,620.62
26	10"	1,309.66	1,309.66	1,309.66	1,337.01	2,672.60	1,970.59	5,204.65
27	Gallage charge	11.46	11.46	11.46	11.55	23.39	17.24	10.48
28								
29	Multi-Family							
30	5/8" X 3/4"	11.39	11.39	11.39	11.63	23.24	17.14	45.26
31	3/4"	17.08	17.08	17.08	17.44	34.85	25.70	67.89
32	1"	28.48	28.48	28.48	29.07	58.12	42.85	113.14
33	1-1/2"	56.93	56.93	56.93	58.12	116.18	85.66	226.29
34	2"	91.11	91.11	91.11	93.01	185.93	137.09	362.06
35	3"	182.22	182.22	182.22	186.03	371.85	274.18	724.12
36	4"	284.72	284.72	284.72	290.67	581.02	428.41	1,131.44
37	6"	569.41	569.41	569.41	581.30	1,161.99	856.76	2,262.89
38	8"	911.08	911.08	911.08	930.11	1,859.23	1,370.86	3,620.62
39	10"	1,309.66	1,309.66	1,309.66	1,337.01	2,672.60	1,970.59	5,204.65
40	Gallage charge	11.46	11.46	11.46	11.55	23.39	17.24	10.48
41								
42	Flat Rate							
43	Resid'l Wastewater Only (RWO)	27.63	27.63	27.63	28.21	56.38	41.57	112.65
44	Com'l. Wastewater Only	27.63	27.63	27.63	28.21	56.38	41.57	701.21
45	Reuse per Sprinkler Head	-	-	-	-	-	-	-
46	Reuse Flat Rate	-	-	-	-	-	-	-