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**Venetian Village
Water and Sewer**

Docket No. 060368-WS

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

Lake County, Florida

VOLUME 1

Containing
Financial, Rate and Engineering
Minimum Filing Requirements

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

CMP	_____
COM	<u>5</u>
CTR	_____
ECR	_____
GCL	<u>2</u>
OPC	<u>1</u>
RCA	<u>1</u>
SCR	_____
SGA	_____
SEC	<u>1</u>
OTH	_____

Aqua Utilities Florida, Inc.

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**Venetian Village
RATE BASE**

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Schedule of Water Rate Base

Florida Public Service Commission

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

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

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

(1) Line No. Description	(2) Historical Base Year 2005		(3) (4)		(5) Intermediate Year 2006		(6) (7) Projected Test Year 2007		(8) (9) Supporting Schedules
	Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	
1 Utility Plant in Service	0	134,940	134,940		25,816	160,756	75,058	235,814	A-5
2 Utility Land & Land Rights	0	1,782	1,782		0	1,782	0	1,782	A-5
3 Less: Non-Used & Useful Plant	0	0	0		0	0	0	0	A-7
4 Construction Work in Progress	0	0	0		0	0	0	0	
5 Less: Accumulated Depreciation	0	(55,031)	(55,031)		(2,091)	(57,122)	(5,858)	(62,980)	A-9
6 Less: CIAC	0	(54,609)	(54,609)		(8,062)	(62,671)	(4,774)	(67,445)	A-12
7 Accumulated Amortization of CIAC	0	28,119	28,119		2,094	30,213	2,259	32,472	A-14
8 Acquisition Adjustments	0	0	0		0	0	0	0	
9 Less: Accum. Amort. of Acq. Adjustments	0	0	0		0	0	0	0	
10 Less: Advances For Construction		0	0		0	0	0	0	A-16
11 Working Capital Allowance	0	15,364	15,364		(541)	14,823	5,883	20,706	A-17
12 Total Rate Base	0	70,565	70,565		17,216	87,781	72,568	160,349	

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

Schedule of Sewer Rate Base

Florida Public Service Commission

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

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

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

(1) Line No. Description	(2) (3) Historical Base Year 2005		(5) (6) Intermediate Year 2006		(7) (8) Projected Test Year 2007		(9) Supporting Schedules	
	Average Balance Per Books	Adjusted Average Balance	Adjusted Average Balance	Adjusted Average Balance	Adjusted Average Balance	Adjusted Average Balance		
1 Utility Plant in Service	0	290,033	290,033	13,218	303,251	88,685	391,936	A-6
2 Utility Land & Land Rights	0	17,279	17,279	0	17,279	0	17,279	A-6
3 Less: Non-Used & Useful Plant	0	0	0	0	0	0	0	A-7
4 Construction Work in Progress	0	0	0	0	0	0	0	
5 Less: Accumulated Depreciation	0	(163,502)	(163,502)	(9,011)	(172,513)	2,423	(170,090)	A-10
6 Less: CIAC	0	(148,474)	(148,474)	(2,700)	(151,174)	(4,276)	(155,450)	A-12
7 Accumulated Amortization of CIAC	0	130,696	130,696	7,537	138,233	7,396	145,629	A-14
8 Acquisition Adjustments	0	0	0	0	0	0	0	
9 Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	0	0	
10 Less: Advances For Construction		0	0	0	0	0	0	A-16
11 Working Capital Allowance	0	9,588	9,588	(340)	9,248	3,589	12,837	A-17
12 Total Rate Base	0	135,620	135,620	8,703	144,323	97,817	242,140	

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

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Venetian Village
 Docket No. 060368-WS
 Schedule Year Ending 12/31/05
 Interim [X] Final []
 Historical [X] Projected []

Schedule: A-3
 Page: 1 of 3
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Additions and retirements	6,705	1,962	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
3	Order	128,235	288,071	
4	Total Adjustments	134,940	290,033	
5				
6	UTILITY LAND & LAND RIGHTS			A-5, A-6
7	Additions and retirements	0	0	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
8	Order	1,782	17,279	
9	Total Adjustments	1,782	17,279	
10				
11	(-)NON-USED & USEFUL			A-7
	Plant & CIAC additions, retirements, depreciation and			
12	amortization	0	0	
13				
14	CONSTRUCTION WORK IN PROGRESS			
15	Not Applicable	0	0	
16				
17	(-)ACCUMULATED DEPRECIATION			A-9, A-10
18	Depreciation and retirements	(1,156)	(8,757)	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
19	Order	(53,875)	(154,745)	
20	Total Adjustments	(55,031)	(163,502)	
21				
22	(-)CIAC			A-12
23	New connections	(3,288)	(3,300)	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
24	Order	(51,320)	(145,174)	
25	Total Adjustments	(54,609)	(148,474)	
26				
27	ACCUMULATED AMORTIZATION OF CIAC			A-14
28	Amortization	1,923	7,497	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
29	Order	26,196	123,199	
30	Total Adjustments	28,119	130,696	
31				
32	ACQUISITION ADJUSTMENTS			
33	Not Applicable	0	0	
34				
35	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
36	Not Applicable	0	0	
37				
38	(-)ADVANCES FOR CONSTRUCTION			A-16
39	Not Applicable	0	0	
40				
41	WORKING CAPITAL ALLOWANCE			A-17
42	Based on Balance Sheet method	15,364	9,588	
43				
44	OTHER			
45	Not Applicable	0	0	
46				
47	TOTAL RATE BASE ADJUSTMENTS	70,565	135,620	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	UTILITY PLANT IN SERVICE			
2	Additions and retirements	25,816	13,218	A-5, A-6
3				
4	UTILITY LAND & LAND RIGHTS			A-5, A-6
5	Additions and retirements	0	0	
6				
7	(-)NON-USED & USEFUL			A-7
8	Plant & CIAC additions, retirements, depreciation and amortization	0	0	
9				
10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable	0	0	
12				
13	(-)ACCUMULATED DEPRECIATION			A-9, A-10
14	Depreciation and retirements	(2,091)	(9,011)	
15				
16	(-)CIAC			A-12
17	New connections	(8,062)	(2,700)	
18				
19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization	2,094	7,537	
21				
22	ACQUISITION ADJUSTMENTS			
23	Not Applicable	0	0	
24				
25	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
26	Not Applicable	0	0	
27				
28	(-)ADVANCES FOR CONSTRUCTION			A-16
29	Not Applicable	0	0	
30				
31	WORKING CAPITAL ALLOWANCE			A-17
32	Based on Balance Sheet method	(541)	(340)	
33				
34	OTHER			
35	Not Applicable	0	0	
36				
37	TOTAL RATE BASE ADJUSTMENTS	<u>17,216</u>	<u>8,703</u>	

UPIS Water Note:

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

UPIS Sewer Note:

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

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Additions and retirements	75,058	88,685	
3				
4	UTILITY LAND & LAND RIGHTS			A-5, A-6
5	Additions and retirements	0	0	
6				
7	(-)NON-USED & USEFUL			A-7
8	Plant & CIAC additions, retirements, depreciation and amortization	0	0	
9				
10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable	0	0	
12				
13	(-)ACCUMULATED DEPRECIATION			A-9, A-10
14	Depreciation and retirements	(5,858)	2,423	
15				
16	(-)CIAC			A-12
17	New connections	(4,774)	(4,276)	
18				
19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization	2,259	7,396	
21				
22	ACQUISITION ADJUSTMENTS			
23	Not Applicable	0	0	
24				
25	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
26	Not Applicable	0	0	
27				
28	(-)ADVANCES FOR CONSTRUCTION			A-16
29	Not Applicable	0	0	
30				
31	WORKING CAPITAL ALLOWANCE			A-17
32	Based on Balance Sheet method	5,883	3,589	
33				
34	OTHER			
35	Not Applicable	0	0	
36				
37	TOTAL RATE BASE ADJUSTMENTS	72,568	97,817	

UPIS Water Note:
 Replacements of distribution lines, electrical equipment, services and meters.

UPIS Sewer Note:
 Replacements of collection lines, upgrades to lift stations and manholes.

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

Florida Public Service Commission

Venetian Village
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

Schedule: A-4
Page: 1 of 2
Preparer: Robert M. Griffin

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

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

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

Florida Public Service Commission

Venetian Village
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

Schedule: A-4
Page: 2 of 2
Preparer: Robert M. Griffin

Explanation: Schedule A-4 continued

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			
	2000		
30	Additions		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance		
	2001		
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance		
	2002		
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance		
	2003		
42	Additions		
43	Retirements		
44	Adjustments		
45	06/30/04 Amend. Order Balance	130,017	305,350
	2004		
46	Additions	5,482	249
47	Retirements	(355)	(177)
48	Adjustments	0	0
49	12/31/04 Balance	135,144	305,422
	2005		
50	Additions	7,928	9,963
51	Retirements	(5,602)	(6,294)
52	Adjustments	1,765	1,082
53	12/31/05 Balance	139,235	310,173
	2006		
54	Additions	90,330	91,301
55	Retirements	(819)	(15,798)
56	Adjustments	4,449	2,727
57	12/31/06 Balance	233,195	388,403
	2007		
58	Additions	9,276	49,500
59	Retirements	(1,588)	(7,444)
60	Adjustments	2,182	1,337
61	12/31/07 Balance	243,065	431,796

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

Schedule of Water Plant in Service By Primary Account
 Test Year Average balance
Venetian Village
Docket No. 060368-WS
 Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Adjusted	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	553	0.00%	0	553	0.00%	0	553	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	12,426	0.00%	0	14,426	0.00%	0	38,754	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	3,188	0.00%	0	3,188	0.00%	0	3,188	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	1,365	0.00%	0	1,365	0.00%	0	1,365	0.00%	0
13	310.2	Power Generation Equipment	20,828	0.00%	0	20,828	0.00%	0	20,828	0.00%	0
14	311.2	Pumping Equipment	10,329	0.00%	0	10,329	0.00%	0	10,329	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	1,782	0.00%	0	1,782	0.00%	0	1,782	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	1,985	0.00%	0	1,985	0.00%	0	1,985	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	52,362	0.00%	0	52,362	0.00%	0	52,362	0.00%	0
27	331.4	Transm. & Distribution Mains	7,341	0.00%	0	27,498	0.00%	0	71,735	0.00%	0
28	333.4	Services	15,792	0.00%	0	15,792	0.00%	0	15,792	0.00%	0
29	334.4	Meters & Meter Installations	7,213	0.00%	0	7,762	0.00%	0	9,495	0.00%	0
30	335.4	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	1,220	0.00%	0	2,065	0.00%	0	2,065	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	338	0.00%	0	2,603	0.00%	0	7,363	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	<u>136,722</u>		<u>0</u>	<u>162,538</u>		<u>0</u>	<u>237,596</u>		<u>0</u>
		Total Land and Land Rights	<u>1,782</u>		<u>0</u>	<u>1,782</u>		<u>0</u>	<u>1,782</u>		<u>0</u>

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Venetian Village

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5

Page: 2 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	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	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	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Schedule of Water Plant in Service By Primary Account

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

Florida Public Service Commission

Schedule: A-5
 Page: 3 of 5
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	553	553	553	553	553	553	553	553	553	553	553	553	553	553
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	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	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	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	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365
13	310.2	Power Generation Equipment	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828
14	311.2	Pumping Equipment	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985
21	339.3	Other Plant & Misc. Equipment	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	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362
27	331.4	Transm. & Distribution Mains	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341
28	333.4	Services	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792
29	334.4	Meters & Meter Installations	7,193	7,193	7,193	7,193	7,193	7,193	7,193	7,193	7,193	7,193	7,193	7,193	7,454	7,213
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	869	869	869	869	2,065	2,065	2,065	2,065	2,065	2,065	1,220
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	165	1,086	1,372	1,765	338
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	135,144	135,144	135,144	136,013	136,013	136,013	136,013	137,209	137,209	137,374	138,295	138,581	139,235	136,722
47		Subtotal Land & Land Rights	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782

Schedule of Water Plant in Service By Primary Account

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	553	553	553	553	553	553	553	553	553	553	553	553	553	553
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	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	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	38,426	14,426
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	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365
13	310.2	Power Generation Equipment	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828
14	311.2	Pumping Equipment	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985
21	339.3	Other Plant & Misc. Equipment	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	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362
27	331.4	Transm. & Distribution Mains	7,341	7,341	7,341	7,341	9,742	9,742	29,778	29,778	29,778	49,814	49,814	49,814	69,850	27,498
28	333.4	Services	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792
29	334.4	Meters & Meter Installations	7,454	7,454	7,454	7,454	7,454	7,454	7,788	7,788	7,788	8,122	8,122	8,122	8,456	7,762
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	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	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	1,765	1,765	1,765	1,918	1,918	2,545	2,657	2,657	2,657	2,657	2,657	2,657	6,214	2,603
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	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	139,235	139,235	139,235	139,388	141,790	142,416	162,898	162,898	162,898	183,268	183,268	183,268	233,195	162,538
47		Subtotal Land & Land Rights	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782

Schedule of Water Plant in Service By Primary Account

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	553	553	553	553	553	553	553	553	553	553	553	553	553	553
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	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	38,426	38,426	38,426	38,620	38,620	38,620	38,814	38,814	38,814	39,008	39,008	39,008	39,202	38,754
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	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	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365
13	310.2	Power Generation Equipment	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828
14	311.2	Pumping Equipment	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985
21	339.3	Other Plant & Misc. Equipment	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	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362
27	331.4	Transm. & Distribution Mains	69,850	69,850	69,850	70,964	70,964	70,964	72,078	72,078	72,078	73,192	73,192	73,192	74,306	71,735
28	333.4	Services	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792
29	334.4	Meters & Meter Installations	8,456	8,456	8,456	9,070	9,070	9,070	9,684	9,684	9,684	10,298	10,298	10,298	10,912	9,495
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	6,214	6,338	6,501	6,811	7,060	7,258	7,454	7,605	7,740	7,984	8,113	8,238	8,396	7,363
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	233,195	233,319	233,482	235,714	235,963	236,161	238,279	238,431	238,565	240,731	240,861	240,985	243,065	237,596
47		Subtotal Land & Land Rights	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-6

Venetian Village

Page: 1 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

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

Line No.	Acct No.	Account Name	(1) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Adjusted	(5) Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	(8) Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	
3	352.1	Franchises	325	0.00%	0	325	0.00%	0	325	0.00%	
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
7	354.2	Structures & Improvements	18,716	0.00%	0	21,524	0.00%	0	55,216	0.00%	
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
9	360.2	Collection Sewers - Force	10,133	0.00%	0	15,515	0.00%	0	35,022	0.00%	
10	361.2	Collection Sewers - Gravity	68,091	0.00%	0	68,091	0.00%	0	68,091	0.00%	
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	
12	363.2	Services to Customers	10,476	0.00%	0	10,476	0.00%	0	12,380	0.00%	
13	364.2	Flow Measuring Devices	1,253	0.00%	0	1,253	0.00%	0	1,253	0.00%	
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
18	354.3	Structures & Improvements	1,021	0.00%	0	1,659	0.00%	0	1,659	0.00%	
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
20	370.3	Receiving Wells	7,478	0.00%	0	7,478	0.00%	0	7,478	0.00%	
21	371.3	Pumping Equipment	38,822	0.00%	0	41,507	0.00%	0	68,615	0.00%	
22	389.3	Other Plant & Misc. Equipment	112	0.00%	0	132	0.00%	0	132	0.00%	
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	17,279	0.00%	0	17,279	0.00%	0	17,279	0.00%	
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
27	380.4	Treatment & Disposal Equipment	132,301	0.00%	0	132,597	0.00%	0	136,154	0.00%	
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	
29	382.4	Outfall Sewer Lines	1,099	0.00%	0	1,099	0.00%	0	1,099	0.00%	
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
54	390.71	Computer Equipment	207	0.00%	0	1,595	0.00%	0	4,513	0.00%	
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	
63		TOTAL	<u>307,312</u>		<u>0</u>	<u>320,530</u>		<u>0</u>	<u>409,215</u>	<u>0</u>	
64		Total Land and Land Rights	<u>17,279</u>		<u>0</u>	<u>17,279</u>		<u>0</u>	<u>17,279</u>	<u>0</u>	

Florida Public Service Commission

Schedule of Sewer Plant in Service By Primary Account

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

Schedule: A-6
 Page: 2 of 5
 Preparer: Robert M. Griffin

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.	Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Venetian Village

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-6

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	325	325	325	325	325	325	325	325	325	325	325	325	325	325
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	18,716	18,716	18,716	18,716	18,716	18,716	18,716	18,716	18,716	18,716	18,716	18,716	18,716	18,716
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	10,133	10,133	10,133	10,133	10,133	10,133	10,133	10,133	10,133	10,133	10,133	10,133	10,133	10,133
10	361.2	Collection Sewers - Gravity	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091
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	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10,476
13	364.2	Flow Measuring Devices	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253
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	1,659	1,659	1,659	1,659	1,659	1,659	1,659	1,659	1,021
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	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478
21	371.3	Pumping Equipment	38,271	38,271	38,530	38,530	38,530	38,530	38,793	39,016	39,016	39,016	39,016	39,016	40,149	38,822
22	389.3	Other Plant & Misc. Equipment	0	0	132	132	132	132	132	132	132	132	132	132	132	112
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279
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	132,301	132,301	132,301	132,301	132,301	132,301	132,301	132,301	132,301	132,301	132,301	132,301	132,301	132,301
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	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099
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	101	666	841	1,082	207
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	305,422	305,422	305,813	305,813	305,813	307,472	307,735	307,958	307,958	308,059	308,624	308,799	310,173	307,312
64		Subtotal Land & Land Rights	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279

Schedule of Sewer Plant In Service By Primary Account

Test Year Average balance

Venetian Village

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-6

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	325	325	325	325	325	325	325	325	325	325	325	325	325	325
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	18,716	18,716	18,716	18,716	18,716	18,716	18,716	18,716	18,716	18,716	18,716	18,716	55,216	21,524
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	10,133	10,133	10,133	10,133	10,133	10,133	15,963	15,963	15,963	21,793	21,793	21,793	27,623	15,515
10	361.2	Collection Sewers - Gravity	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091
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	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10,476
13	364.2	Flow Measuring Devices	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253
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	1,659	1,659	1,659	1,659	1,659	1,659	1,659	1,659	1,659	1,659	1,659	1,659	1,659	1,659
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	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478
21	371.3	Pumping Equipment	40,149	40,149	40,149	40,149	40,149	40,149	40,149	40,149	40,149	40,149	40,149	40,149	57,809	41,507
22	389.3	Other Plant & Misc. Equipment	132	132	132	132	132	132	132	132	132	132	132	132	132	132
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279
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	132,301	132,301	132,301	132,301	132,301	132,301	132,301	132,301	132,301	132,301	132,301	132,301	136,154	132,597
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	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099
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	1,082	1,082	1,082	1,176	1,176	1,560	1,629	1,629	1,629	1,629	1,629	1,629	3,809	1,595
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	310,173	310,173	310,173	310,267	310,267	310,651	316,550	316,550	316,550	322,380	322,380	322,380	388,403	320,530
64		Subtotal Land & Land Rights	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Venetian Village

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-6

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	325	325	325	325	325	325	325	325	325	325	325	325	325	325
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	55,216	55,216	55,216	55,216	55,216	55,216	55,216	55,216	55,216	55,216	55,216	55,216	55,216	55,216
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	27,623	27,623	27,623	31,995	31,995	31,995	36,367	36,367	36,367	40,739	40,739	40,739	45,111	35,022
10	361.2	Collection Sewers - Gravity	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091
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	10,476	10,476	10,476	11,601	11,601	11,601	12,726	12,726	12,726	13,851	13,851	13,851	14,976	12,380
13	364.2	Flow Measuring Devices	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253
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	1,659	1,659	1,659	1,659	1,659	1,659	1,659	1,659	1,659	1,659	1,659	1,659	1,659	1,659
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	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478
21	371.3	Pumping Equipment	57,809	57,809	57,809	57,809	57,809	57,809	77,877	77,877	77,877	77,877	77,877	77,877	77,877	68,615
22	389.3	Other Plant & Misc. Equipment	132	132	132	132	132	132	132	132	132	132	132	132	132	132
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279
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	136,154	136,154	136,154	136,154	136,154	136,154	136,154	136,154	136,154	136,154	136,154	136,154	136,154	136,154
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	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099
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	3,809	3,885	3,984	4,175	4,327	4,448	4,569	4,661	4,744	4,893	4,973	5,049	5,146	4,513
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	388,403	388,479	388,578	394,266	394,418	394,539	420,225	420,317	420,400	426,046	426,126	426,202	431,796	409,215
64		Subtotal Land & Land Rights	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279

Non-Used and Useful Plant - Summary

Florida Public Service Commission

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

Schedule: A-7
 Page: 1 of 1
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(9) Supporting Schedules
		<u>Base Year 2005</u> Adjusted Balance	<u>Intermediate Year 2006</u> Adjustments	Adjusted Balance	<u>Projected Rate Year 2007</u> Adjustments	Adjusted Balance	
Water							
1	Plant in Service	0	0	0	0	0	A-5
2	Land	0	0	0	0	0	A-5
3	Less: Accumulated Depreciation	0	0	0	0	0	A-9
4	Less: CIAC	0	0	0	0	0	A-12
5	Accumulated Amort. of CIAC	0	0	0	0	0	A-14
6	Less: Advances for Construction	0	0	0	0	0	A-16
7	Other (Explain)		0		0		
8	TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Sewer							
9	Plant in Service	0	0	0	0	0	A-6
10	Land	0	0	0	0	0	A-6
11	Less: Accumulated Depreciation	0	0	0	0	0	A-10
12	Less: CIAC	0	0	0	0	0	A-12
13	Accumulated Amort. Of CIAC	0	0	0	0	0	A-14
14	Less: Advances for Construction	0	0	0	0	0	A-16
15	Other (Explain)		0		0		
16	TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

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

Florida Public Service Commission

Venetian Village
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

Schedule: A-8
Page: 1 of 2
Preparer: Robert M. Griffin

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

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

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

Florida Public Service Commission

Venetian Village

Schedule: A-8

Docket No. 060368-WS

Page: 2 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Schedule A-8 continued

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			
2000			
30	Additions		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance		
2001			
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance		
2002			
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance		
2003			
42	Additions		
43	Retirements		
44	Adjustments		
45	06/30/04 Amend. Order Balance	53,875	154,745
2004			
46	Additions	2,210	6,433
47	Retirements	(355)	(177)
48	Adjustments	0	0
49	12/31/04 Balance	55,730	161,001
2005			
50	Additions	4,558	12,936
51	Retirements	(5,602)	(6,294)
52	Adjustments	61	37
53	12/31/05 Balance	54,747	167,681
2006			
54	Additions	5,190	13,202
55	Retirements	(819)	(15,798)
56	Adjustments	445	273
57	12/31/06 Balance	59,563	165,358
2007			
58	Additions	7,032	16,535
59	Retirements	(1,588)	(7,444)
60	Adjustments	1,243	762
61	12/31/07 Balance	66,249	175,210

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

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			(2) Adjusted Balance	(3) Non-Used %	(4) Useful Adjusted	(5) Adjusted Balance	(6) Non-Used %	(7) Useful Amount	(8) Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	314	0.00%	0	328	0.00%	0	341	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	4,832	0.00%	0	5,216	0.00%	0	5,981	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	1,956	0.00%	0	2,063	0.00%	0	2,169	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	411	0.00%	0	450	0.00%	0	489	0.00%	0
13	310.2	Power Generation Equipment	14,623	0.00%	0	15,665	0.00%	0	16,706	0.00%	0
14	311.2	Pumping Equipment	7,437	0.00%	0	7,954	0.00%	0	8,470	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	1,083	0.00%	0	1,173	0.00%	0	1,264	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	14,004	0.00%	0	15,419	0.00%	0	16,835	0.00%	0
27	331.4	Transm. & Distribution Mains	971	0.00%	0	1,268	0.00%	0	2,326	0.00%	0
28	333.4	Services	8,000	0.00%	0	8,395	0.00%	0	8,789	0.00%	0
29	334.4	Meters & Meter Installations	4,303	0.00%	0	3,776	0.00%	0	3,291	0.00%	0
30	335.4	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	(2,912)	0.00%	0	(4,833)	0.00%	0	(4,781)	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	9	0.00%	0	248	0.00%	0	1,099	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	55,031		0	57,122		0	62,980		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Venetian Village

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Schedule: A-9
Page: 2 of 5
Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	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	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	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Venetian Village

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Schedule: A-9
Page: 3 of 5
Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	307	308	309	310	312	313	314	315	316	317	318	320	321	314
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		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	4,643	4,675	4,706	4,737	4,769	4,800	4,832	4,863	4,894	4,926	4,957	4,988	5,020	4,832
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,903	1,912	1,921	1,930	1,939	1,947	1,956	1,965	1,974	1,983	1,992	2,001	2,009	1,956
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	392	395	398	401	405	408	411	414	418	421	424	427	431	411
13	310.2	Power Generation Equipment	14,103	14,189	14,276	14,363	14,450	14,537	14,623	14,710	14,797	14,884	14,971	15,057	15,144	14,623
14	311.2	Pumping Equipment	7,179	7,222	7,265	7,308	7,351	7,394	7,437	7,480	7,524	7,567	7,610	7,653	7,696	7,437
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	1,038	1,045	1,053	1,061	1,068	1,076	1,083	1,091	1,098	1,106	1,113	1,121	1,128	1,083
21	339.3	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	13,297	13,415	13,532	13,650	13,768	13,886	14,004	14,122	14,240	14,358	14,476	14,594	14,712	14,004
27	331.4	Transm. & Distribution Mains	889	903	917	930	944	957	971	985	998	1,012	1,025	1,039	1,053	971
28	333.4	Services	7,802	7,835	7,868	7,901	7,934	7,967	8,000	8,033	8,066	8,099	8,131	8,164	8,197	8,000
29	334.4	Meters & Meter Installations	4,177	4,207	4,237	4,267	4,297	4,327	4,357	4,387	4,417	4,447	4,477	4,507	4,537	4,303
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	(2,156)	(2,154)	(2,151)	(2,149)	(4,888)	(4,883)	(4,878)	(4,872)	(4,867)	(4,862)	(2,912)
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	2	17	36	61	9
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	55,730	56,106	56,483	54,703	55,082	55,460	55,839	53,477	53,858	54,242	54,639	55,039	54,747	55,031
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

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

Florida Public Service Commission

Schedule: A-9
 Page: 4 of 5
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	321	322	323	324	325	326	328	329	330	331	332	333	335	328
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	5,020	5,051	5,083	5,114	5,145	5,178	5,210	5,242	5,275	5,307	5,339	5,372	5,472	5,216
8	305.2	Collect. & Impound Reservoirs	0	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	2,009	2,018	2,027	2,036	2,045	2,054	2,063	2,071	2,080	2,089	2,098	2,107	2,116	2,063
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	431	434	437	440	444	447	450	453	457	460	463	466	470	450
13	310.2	Power Generation Equipment	15,144	15,231	15,318	15,404	15,491	15,578	15,665	15,752	15,838	15,925	16,012	16,099	16,186	15,665
14	311.2	Pumping Equipment	7,696	7,739	7,782	7,825	7,868	7,911	7,954	7,997	8,040	8,083	8,126	8,169	8,212	7,954
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		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	1,128	1,136	1,143	1,151	1,158	1,166	1,173	1,181	1,188	1,196	1,203	1,211	1,218	1,173
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	14,712	14,830	14,948	15,066	15,184	15,301	15,419	15,537	15,655	15,773	15,891	16,009	16,127	15,419
27	331.4	Transm. & Distribution Mains	1,053	1,066	1,080	1,093	1,111	1,130	1,188	1,246	1,303	1,400	1,496	1,593	1,728	1,268
28	333.4	Services	8,197	8,230	8,263	8,296	8,329	8,362	8,395	8,428	8,460	8,493	8,526	8,559	8,592	8,395
29	334.4	Meters & Meter Installations	3,838	3,869	3,900	3,931	3,962	3,993	3,752	3,785	3,817	3,578	3,612	3,646	3,408	3,776
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	(4,862)	(4,857)	(4,852)	(4,846)	(4,841)	(4,837)	(4,832)	(4,828)	(4,824)	(4,820)	(4,815)	(4,811)	(4,807)	(4,833)
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	61	85	110	137	163	199	236	272	309	346	383	420	506	248
38	341.5	Transportation Equipment	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	54,747	55,154	55,561	55,970	56,384	56,807	57,000	57,465	57,930	58,162	58,668	59,173	59,563	57,122
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Venetian Village

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-9

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	335	336	337	338	339	340	341	343	344	345	346	347	348	341
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		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	5,472	5,572	5,672	5,717	5,817	5,918	5,963	6,064	6,165	6,211	6,312	6,414	6,460	5,981
8	305.2	Collect. & Impound Reservoirs	0	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	2,116	2,125	2,133	2,142	2,151	2,160	2,169	2,178	2,187	2,195	2,204	2,213	2,222	2,169
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	470	473	476	479	483	486	489	492	496	499	502	505	509	489
13	310.2	Power Generation Equipment	16,186	16,272	16,359	16,446	16,533	16,619	16,706	16,793	16,880	16,967	17,053	17,140	17,227	16,706
14	311.2	Pumping Equipment	8,212	8,255	8,298	8,341	8,384	8,427	8,470	8,513	8,556	8,599	8,643	8,686	8,729	8,470
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	1,218	1,226	1,233	1,241	1,248	1,256	1,264	1,271	1,279	1,286	1,294	1,301	1,309	1,264
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	16,127	16,245	16,363	16,481	16,599	16,717	16,835	16,953	17,070	17,188	17,306	17,424	17,542	16,835
27	331.4	Transm. & Distribution Mains	1,728	1,864	1,999	2,001	2,138	2,276	2,279	2,419	2,559	2,565	2,706	2,848	2,856	2,326
28	333.4	Services	8,592	8,625	8,658	8,691	8,724	8,757	8,789	8,822	8,855	8,888	8,921	8,954	8,987	8,789
29	334.4	Meters & Meter Installations	3,408	3,443	3,478	3,311	3,349	3,387	3,222	3,263	3,303	3,141	3,184	3,227	3,067	3,291
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	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	(4,807)	(4,802)	(4,798)	(4,794)	(4,789)	(4,785)	(4,781)	(4,777)	(4,772)	(4,768)	(4,764)	(4,759)	(4,755)	(4,781)
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	506	594	685	779	877	978	1,082	1,187	1,295	1,406	1,518	1,633	1,749	1,099
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	59,563	60,227	60,894	61,173	61,853	62,535	62,828	63,521	64,215	64,521	65,226	65,933	66,249	62,980
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

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

Schedule: A-10
 Page: 1 of 5
 Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(6) Intermediate Year 2006			(9) Projected Rate Year 2007		
			Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful	
				%	Adjusted		%	Amount		%	Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	163	0.00%	0	171	0.00%	0	179	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	7,306	0.00%	0	7,283	0.00%	0	1,142	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	9,265	0.00%	0	8,879	0.00%	0	6,940	0.00%	0
10	361.2	Collection Sewers - Gravity	34,891	0.00%	0	36,403	0.00%	0	37,916	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	7,963	0.00%	0	8,238	0.00%	0	8,532	0.00%	0
13	364.2	Flow Measuring Devices	1,003	0.00%	0	1,219	0.00%	0	1,253	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	(2,523)	0.00%	0	(4,058)	0.00%	0	(4,007)	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	4,814	0.00%	0	5,191	0.00%	0	5,451	0.00%	0
21	371.3	Pumping Equipment	31,720	0.00%	0	32,897	0.00%	0	29,232	0.00%	0
22	389.3	Other Plant & Misc. Equipment	(278)	0.00%	0	(326)	0.00%	0	(319)	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	68,286	0.00%	0	75,569	0.00%	0	82,168	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	887	0.00%	0	895	0.00%	0	930	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.7.1	Computer Equipment	6	0.00%	0	152	0.00%	0	674	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	163,502		0	172,513		0	170,090		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Venetian Village

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-10

Page: 2 of 5

Preparer: Robert M. Griffin

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 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Venetian Village

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-10

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	159	160	160	161	162	162	163	164	164	165	166	167	167	163
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	7,013	7,062	7,111	7,159	7,208	7,257	7,306	7,355	7,403	7,452	7,501	7,550	7,599	7,306
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	9,097	9,125	9,153	9,181	9,209	9,237	9,265	9,294	9,322	9,350	9,378	9,406	9,434	9,265
10	361.2	Collection Sewers - Gravity	34,135	34,261	34,387	34,513	34,639	34,765	34,891	35,017	35,143	35,269	35,394	35,520	35,646	34,891
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	7,825	7,848	7,871	7,894	7,917	7,940	7,963	7,985	8,008	8,031	8,054	8,077	8,100	7,963
13	364.2	Flow Measuring Devices	877	898	919	940	961	982	1,003	1,023	1,044	1,065	1,086	1,107	1,128	1,003
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	(4,115)	(4,110)	(4,106)	(4,102)	(4,097)	(4,093)	(4,089)	(4,084)	(2,523)
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	4,606	4,641	4,675	4,710	4,744	4,779	4,814	4,848	4,883	4,918	4,952	4,987	5,022	4,814
21	371.3	Pumping Equipment	31,795	31,972	31,510	31,688	31,867	32,045	31,571	31,200	31,381	31,561	31,742	31,923	32,109	31,720
22	389.3	Other Plant & Misc. Equipment	0	0	(328)	(328)	(328)	(328)	(328)	(328)	(328)	(328)	(328)	(328)	(328)	(278)
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	64,608	65,221	65,834	66,447	67,060	67,673	68,286	68,899	69,512	70,125	70,738	71,351	71,964	68,286
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	887	887	887	887	887	887	887	887	887	887	887	887	887	887
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	1	11	22	37	6
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	161,001	162,073	162,178	163,252	164,325	161,284	161,709	162,237	163,318	164,399	165,489	166,580	167,681	163,502
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Venetian Village

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-10

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	167	168	169	169	170	171	171	172	173	173	174	175	175	171
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	7,599	7,648	7,696	7,745	7,794	7,843	7,891	7,940	7,989	8,038	8,086	8,135	279	7,283
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	9,434	9,462	9,490	9,519	9,547	9,575	8,782	8,826	8,871	8,094	8,155	8,215	7,455	8,879
10	361.2	Collection Sewers - Gravity	35,646	35,772	35,898	36,024	36,150	36,276	36,402	36,529	36,655	36,781	36,907	37,033	37,159	36,403
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	8,100	8,123	8,146	8,169	8,192	8,215	8,238	8,261	8,284	8,307	8,330	8,353	8,376	8,238
13	364.2	Flow Measuring Devices	1,128	1,149	1,170	1,191	1,211	1,232	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,219
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	(4,084)	(4,080)	(4,076)	(4,071)	(4,067)	(4,063)	(4,058)	(4,054)	(4,050)	(4,045)	(4,041)	(4,037)	(4,033)	(4,058)
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	5,022	5,056	5,091	5,126	5,160	5,181	5,202	5,223	5,243	5,264	5,285	5,306	5,326	5,191
21	371.3	Pumping Equipment	32,109	32,295	32,481	32,667	32,853	33,039	33,225	33,411	33,597	33,782	33,968	34,154	30,082	32,897
22	389.3	Other Plant & Misc. Equipment	(328)	(328)	(328)	(328)	(328)	(327)	(326)	(326)	(326)	(325)	(324)	(324)	(323)	(326)
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	71,964	72,577	73,190	73,803	74,416	75,028	75,641	76,253	76,866	77,478	78,091	78,703	78,386	75,569
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	887	887	887	887	887	890	893	896	899	902	905	908	911	895
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	37	52	67	84	100	122	144	167	190	212	235	257	310	152
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	167,681	166,781	169,882	170,983	172,085	173,182	173,458	174,550	175,643	175,915	177,023	178,132	165,358	172,513
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Accumulated Depreciation By Primary Account

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

Florida Public Service Commission

Schedule: A-10
 Page: 5 of 5
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	175	176	177	177	178	179	179	180	181	181	182	183	183	179
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	279	423	567	710	854	998	1,142	1,285	1,429	1,573	1,717	1,861	2,004	1,142
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	7,455	7,531	7,608	7,069	7,158	7,246	6,719	6,820	6,921	6,406	6,519	6,632	6,129	6,940
10	361.2	Collection Sewers - Gravity	37,159	37,285	37,411	37,537	37,663	37,790	37,916	38,042	38,168	38,294	38,420	38,546	38,672	37,916
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	8,376	8,399	8,422	8,447	8,473	8,498	8,526	8,554	8,582	8,612	8,643	8,673	8,706	8,532
13	364.2	Flow Measuring Devices	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253
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	(4,033)	(4,028)	(4,024)	(4,020)	(4,015)	(4,011)	(4,007)	(4,002)	(3,998)	(3,994)	(3,989)	(3,985)	(3,981)	(4,007)
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	5,326	5,347	5,368	5,389	5,410	5,430	5,451	5,472	5,493	5,513	5,534	5,555	5,576	5,451
21	371.3	Pumping Equipment	30,082	30,349	30,617	30,885	31,152	31,420	26,849	27,209	27,570	27,930	28,291	28,651	29,012	29,232
22	389.3	Other Plant & Misc. Equipment	(323)	(323)	(322)	(321)	(320)	(319)	(318)	(317)	(316)	(315)	(314)	(313)	(312)	(311)
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	78,386	79,017	79,647	80,277	80,908	81,538	82,168	82,799	83,429	84,060	84,690	85,320	85,951	82,168
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	911	914	918	921	924	927	930	933	936	939	942	945	948	930
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	310	364	420	478	538	599	663	728	794	862	931	1,001	1,072	674
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	165,358	166,709	168,061	168,803	170,174	171,548	167,470	168,954	170,439	171,312	172,815	174,319	175,210	170,090
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

Venetian Village
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

Schedule: A-11
Page: 1 of 2
Preparer: Robert M. Griffin

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

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

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

Florida Public Service Commission

Venetian Village

Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-11

Page: 2 of 2

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

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			
	2000		
23	Additions		
24	Adjustments		
25	12/31/00 Balance		
	2001		
26	Additions		
27	Adjustments		
28	12/31/01 Balance		
	2002		
29	Additions		
30	Adjustments		
31	12/31/02 Balance		
	2003		
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	51,320	145,174
	2004		
35	Additions	1,379	1,950
36	Adjustments	0	0
37	12/31/04 Balance	52,699	147,124
	2005		
38	Additions	5,516	1,950
39	Adjustments	0	0
40	12/31/05 Balance	58,215	149,074
	2006		
41	Additions	6,896	3,900
42	Adjustments	0	0
43	12/31/06 Balance	65,111	152,974
	2007		
44	Additions	5,516	5,852
45	Adjustments	0	0
46	12/31/07 Balance	70,627	158,826

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

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Venetian Village

Schedule: A-12

Docket No. 060368-WS

Page: 1 of 5

Test Year Ending December 31 of

Preparer: Robert M. Griffin

Historical 2005, Projected 2006 & 2007

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

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

Line No.	(1) Description	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
		Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
WATER										
Cash CIAC:										
1	Water Treatment Equipment	35,582	0.00%	0	39,674	0.00%	0	42,098	0.00%	0
2	Meter Fees	11,858	0.00%	0	12,384	0.00%	0	12,696	0.00%	0
3	Main Extension Charge	5,457	0.00%	0	7,971	0.00%	0	9,515	0.00%	0
4	Service Installation Fees	1,712	0.00%	0	2,641	0.00%	0	3,136	0.00%	0
5	Total Cash CIAC	54,609		0	62,671		0	67,445		0
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property CIAC	0		0	0		0	0		0
12	Total Water CIAC	54,609		0	62,671		0	67,445		0
SEWER										
Cash CIAC:										
13	Treatment & Disposal Equipment	136,774	0.00%	0	138,574	0.00%	0	141,425	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	2,400	0.00%	0	2,917	0.00%	0	3,969	0.00%	0
16	Service Installation Fees	9,300	0.00%	0	9,683	0.00%	0	10,056	0.00%	0
17	Total Cash CIAC	148,474		0	151,174		0	155,450		0
Property CIAC:										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0		0	0		0	0		0
28	Total Sewer CIAC	148,474		0	151,174		0	155,450		0

Schedule of Water Contributions in Aid of Construction By Classification
 Test Year Average balance
 Venetian Village
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-12
 Page: 2 of 5
 Preparer: Robert M. Griffin

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

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

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

Schedule of Water Contributions in Aid of Construction By Classification

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

Florida Public Service Commission

Schedule: A-12
 Page: 3 of 5
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	34,613	34,613	34,613	34,613	35,313	35,313	35,313	35,313	35,313	35,313	37,413	37,413	37,413	35,582
2	Meter Fees	11,733	11,733	11,733	11,733	11,823	11,823	11,823	11,823	11,823	11,823	12,093	12,093	12,093	11,858
3	Main Extension Charge	5,049	5,049	5,049	5,049	5,192	5,192	5,192	5,192	5,192	5,192	6,530	6,530	6,530	5,457
4	Service Installation Fees	1,304	1,304	1,304	1,304	1,750	1,750	1,750	1,750	1,750	1,750	2,179	2,179	2,179	1,712
5	Total Cash CIAC	52,699	52,699	52,699	52,699	54,078	54,078	54,078	54,078	54,078	54,078	58,215	58,215	58,215	54,609
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	52,699	52,699	52,699	52,699	54,078	54,078	54,078	54,078	54,078	54,078	58,215	58,215	58,215	54,609
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	135,874	135,874	135,874	135,874	137,174	137,174	137,174	137,174	137,174	137,174	137,174	137,174	137,174	136,774
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
16	Service Installation Fees	8,850	8,850	8,850	8,850	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,300
17	Total Cash CIAC	147,124	147,124	147,124	147,124	149,074	149,074	149,074	149,074	149,074	149,074	149,074	149,074	149,074	148,474
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	147,124	147,124	147,124	147,124	149,074	149,074	149,074	149,074	149,074	149,074	149,074	149,074	149,074	148,474

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance
 Venetian Village
 Docket No. 060368-WS
 Test Year Ending 12/31/06

Florida Public Service Commission

Schedule: A-12
 Page: 4 of 5
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	37,413	37,413	37,413	39,513	39,513	40,213	40,446	40,446	40,446	40,680	40,680	40,680	40,913	39,674
2	Meter Fees	12,093	12,093	12,093	12,363	12,363	12,453	12,484	12,484	12,484	12,514	12,514	12,514	12,544	12,384
3	Main Extension Charge	6,530	6,530	6,530	7,868	7,868	8,314	8,463	8,463	8,463	8,612	8,612	8,612	8,760	7,971
4	Service Installation Fees	2,179	2,179	2,179	2,608	2,608	2,751	2,799	2,799	2,799	2,846	2,846	2,846	2,894	2,641
5	Total Cash CIAC	58,215	58,215	58,215	62,352	62,352	63,731	64,191	64,191	64,191	64,651	64,651	64,651	65,111	62,671
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	58,215	58,215	58,215	62,352	62,352	63,731	64,191	64,191	64,191	64,651	64,651	64,651	65,111	62,671
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	137,174	137,174	137,174	138,474	138,474	138,474	138,908	138,908	138,908	139,341	139,341	139,341	139,774	138,574
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	2,400	2,400	2,400	2,880	2,880	2,880	3,040	3,040	3,040	3,200	3,200	3,200	3,360	2,917
16	Service Installation Fees	9,500	9,500	9,500	9,670	9,670	9,670	9,727	9,727	9,727	9,783	9,783	9,783	9,840	9,683
17	Total Cash CIAC	149,074	149,074	149,074	151,024	151,024	151,024	151,674	151,674	151,674	152,324	152,324	152,324	152,974	151,174
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	149,074	149,074	149,074	151,024	151,024	151,024	151,674	151,674	151,674	152,324	152,324	152,324	152,974	151,174

Schedule of Water Contributions in Aid of Construction By Classification
 Test Year Average balance
 Venetian Village
 Docket No. 060368-WS
 Test Year Ending 12/31/07

Florida Public Service Commission

Schedule: A-12
 Page: 5 of 5
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	40,913	40,913	40,913	41,613	41,613	41,613	42,313	42,313	42,313	43,013	43,013	43,013	43,713	42,098
2	Meter Fees	12,544	12,544	12,544	12,634	12,634	12,634	12,724	12,724	12,724	12,814	12,814	12,814	12,904	12,696
3	Main Extension Charge	8,760	8,760	8,760	9,206	9,206	9,206	9,652	9,652	9,652	10,098	10,098	10,098	10,544	9,515
4	Service Installation Fees	2,894	2,894	2,894	3,037	3,037	3,037	3,180	3,180	3,180	3,323	3,323	3,323	3,466	3,136
5	Total Cash CIAC	65,111	65,111	65,111	66,490	66,490	66,490	67,869	67,869	67,869	69,248	69,248	69,248	70,627	67,445
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	65,111	65,111	65,111	66,490	66,490	66,490	67,869	67,869	67,869	69,248	69,248	69,248	70,627	67,445
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	139,774	139,774	139,774	140,750	140,750	140,750	141,725	141,725	141,725	142,700	142,700	142,700	143,676	141,425
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	3,360	3,360	3,360	3,720	3,720	3,720	4,080	4,080	4,080	4,440	4,440	4,440	4,800	3,969
16	Service Installation Fees	9,840	9,840	9,840	9,968	9,968	9,968	10,095	10,095	10,095	10,223	10,223	10,223	10,350	10,056
17	Total Cash CIAC	152,974	152,974	152,974	154,437	154,437	154,437	155,900	155,900	155,900	157,363	157,363	157,363	158,826	155,450
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	152,974	152,974	152,974	154,437	154,437	154,437	155,900	155,900	155,900	157,363	157,363	157,363	158,826	155,450

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

Florida Public Service Commission

Venetian Village
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

Schedule: A-13
Page: 1 of 2
Preparer: Robert M. Griffin

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

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

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

Florida Public Service Commission

Venetian Village
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

Schedule: A-13
Page: 2 of 2
Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
	2000		
23	Additions		
24	Adjustments		
25	12/31/00 Balance		
	2001		
26	Additions		
27	Adjustments		
28	12/31/01 Balance		
	2002		
29	Additions		
30	Adjustments		
31	12/31/02 Balance		
	2003		
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	26,196	123,199
	2004		
35	Additions	953	3,729
36	Adjustments	0	0
37	12/31/04 Balance	27,149	126,928
	2005		
38	Additions	1,968	7,551
39	Adjustments	0	0
40	12/31/05 Balance	29,117	134,479
	2006		
41	Additions	2,225	7,488
42	Adjustments	0	0
43	12/31/06 Balance	31,342	141,967
	2007		
44	Additions	2,287	7,361
45	Adjustments	0	0
46	12/31/07 Balance	33,629	149,328

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

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

Florida Public Service Commission

Venetian Village

Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-16

Page: 1 of 1

Preparer: Robert M. Griffin

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

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

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Venetian Village

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Explanation: Provide the calculation of working capital using the balance sheet method.

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

Schedule: A-17

Page: 1 of 1

Preparer: Robert M. Griffin

Line No.	(1) Description	(2) Historical Test Year 2005 Average	(3) Intermediate Year 2006 Average	(4) Projected Rate Year 2007 Average
Balance Sheet Accounts				
For All Systems:				
1	Accounts Rec'd - Customer	1,554,936	1,356,338	1,731,634
2	Allowance for Bad Debts	(193,973)	(28,531)	(35,533)
3	Temporary Investments	27,141	581	(0)
4	Materials & Supplies	9,893	0	0
5	Unbilled Revenues	642,613	695,977	891,916
6	Prepayments	126,208	133,991	140,000
7	TOTAL CURRENT ASSETS	<u>2,166,818</u>	<u>2,158,355</u>	<u>2,728,017</u>
Less:				
8	Accounts Payable	445,567	646,110	409,615
9	Accrued Taxes	(255,913)	298,129	693,933
10	Accrued Interest	12,822	14,193	17,385
11	Misc. Current & Accrued Liabilities	444,996	395,963	406,834
12	TOTAL CURRENT & ACC. LIABILITIES	<u>647,472</u>	<u>1,354,396</u>	<u>1,527,768</u>
Total Working Capital Balance Sheet				
13	Accounts- All Systems	<u>1,519,346</u>	<u>803,960</u>	<u>1,200,249</u>
Allocation for this System: Note: Allocation is by number of customers of all systems in Aqua Utilities FL, Inc..				
14	Allocation Percentage - Water	0.418%	0.418%	0.418%
15	Assets Allocated - Water (line 7 x line 14)	9,060	9,024	11,406
16	Liabilities Allocated - Water (line 12 x line 14)	2,707	5,663	6,388
17	Allocation Percentage - Sewer	0.256%	0.256%	0.256%
18	Assets Allocated - Sewer (line 7 x line 17)	5,553	5,531	6,991
19	Liabilities Allocated - Sewer (line 12 x line 17)	1,659	3,471	3,915
Direct Assignment of CWC Accounts:				
Deferred Rate Case Expense				
20	Water	1,263	4,100	9,101
21	Sewer	774	2,513	5,578
Other Regulatory Assets				
22	Water	7,749	7,362	6,587
23	Sewer	4,921	4,675	4,183
Other Deferred Debits				
24	Water	0	0	0
25	Sewer	0	0	0
Total Balance Sheet CWC-this system				
26	Water (Lines 15-16+20+22+24)	<u>15,364</u>	<u>14,823</u>	<u>20,706</u>
27	Sewer (Lines 18-19+21+23+25)	<u>9,588</u>	<u>9,248</u>	<u>12,837</u>

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

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

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

Schedule: A-18
 Page: 1 of 3
 Preparer: Robert M. Griffin

Line No.	(1) ASSETS	(2) 12/31/04	(3) 1/31/05	(4) 2/28/05	(5) 3/31/05	(6) 4/30/05	(7) 5/31/05	(8) 6/30/05	(9) 7/31/05	(10) 8/31/05	(11) 9/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1	Utility Plant	72,950,136	72,950,136	72,950,136	71,913,317	72,453,874	72,716,902	72,740,118	72,745,554	72,793,037	72,844,085	72,571,168	72,641,242	74,040,794	72,793,115
2	Construction Work in Progress	1,811,581	1,850,284	2,103,492	3,006,366	2,981,605	3,110,516	4,264,021	4,945,503	5,361,503	5,698,734	6,644,403	8,983,714	10,504,654	4,712,798
3	Utility Plant Acquisition	(11,572)	(11,621)	(11,584)	(11,547)	(11,510)	(11,473)	(11,436)	(11,399)	(11,362)	(11,325)	(11,288)	(11,251)	(1,056,914)	(91,868)
4	GROSS UTILITY PLANT	74,750,145	74,788,799	75,042,044	74,908,136	75,423,969	75,815,946	76,992,703	77,679,658	78,143,178	78,531,494	79,204,283	81,613,704	83,488,534	77,414,046
5	Less: Accumulated Depreciation	(24,978,029)	(25,173,813)	(25,375,464)	(25,483,914)	(25,642,253)	(25,801,460)	(26,152,719)	(26,360,444)	(26,541,969)	(26,748,897)	(26,437,500)	(26,644,929)	(27,117,048)	(26,035,264)
6	NET UTILITY PLANT	49,772,116	49,614,986	49,666,580	49,424,222	49,781,716	50,014,486	50,839,985	51,319,214	51,601,209	51,782,597	52,766,783	54,968,775	56,371,486	51,378,781
7	OTHER PHYSICAL PROPERTY	2,007,361	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,566
8	Cash	3,477	3,477	3,477	0	0	0	(24)	0	0	0	0	0	0	801
9	Accounts Receivable Customer	1,815,677	1,614,863	1,784,975	1,576,855	1,818,013	1,773,654	1,673,614	1,605,553	1,482,366	1,495,775	1,196,584	1,168,243	1,208,001	1,554,936
10	Allowance for Bad Debts	(319,546)	(229,818)	(237,436)	(268,058)	(280,819)	(282,063)	(271,710)	(248,014)	(240,092)	(42,343)	(38,808)	(27,757)	(35,188)	(193,973)
11	Accounts Receivable Other	3,956	2,150	2,150	2,150	1,000	1,000	1,000	1,000	1,000	4,741	1,659	10,151	17,983	3,842
12	Materials & Supplies	14,693	14,693	14,693	14,693	14,693	14,693	14,693	12,881	12,881	0	0	0	0	9,893
13	Temporary Investments	51,742	56,812	47,883	30,215	30,215	30,215	22,661	22,661	15,107	15,107	15,107	7,554	7,554	27,141
14	Unbilled Revenue	655,756	671,431	665,719	632,217	666,946	658,976	636,726	636,726	636,726	632,224	623,159	640,757	596,599	642,613
15	Prepayments	111,578	124,542	111,290	126,641	127,376	132,007	105,322	114,345	160,330	125,120	136,081	131,107	134,962	126,208
16	TOTAL CURRENT ASSETS	2,337,334	2,258,151	2,392,752	2,114,714	2,377,424	2,328,482	2,182,282	2,145,152	2,068,319	2,230,625	1,933,783	1,930,054	1,929,910	2,171,460
17	Prelim Survey & Investigation Chgs	4,240	4,240	4,240	16,045	18,325	18,325	15,100	18,275	20,205	18,595	18,595	18,595	18,595	14,875
18	Deferred Rate Case Expense	254,016	247,871	267,224	299,338	335,456	401,769	410,728	432,807	447,113	470,506	489,534	498,134	520,603	390,392
19	Regulatory Assets	1,959,931	1,924,301	1,888,671	1,853,041	1,817,411	1,781,781	1,746,151	1,695,602	1,670,504	1,645,407	1,620,309	1,595,211	1,570,114	1,751,418
20	Other Deferred Debits	169,174	165,945	175,864	181,223	194,537	193,495	195,247	222,430	189,991	367,569	356,460	306,152	302,077	232,320
21	RWIP	0	0	0	0	0	(13,780)	(13,780)	(13,780)	(15,280)	(21,630)	(21,630)	(21,630)	(8,430)	(9,995)
22															
23															
24	TOTAL DEFERRED DEBITS	2,387,360	2,342,357	2,335,998	2,349,647	2,365,728	2,381,590	2,353,446	2,355,334	2,312,533	2,480,447	2,463,268	2,396,461	2,402,958	2,379,010
25	TOTAL ASSETS	56,504,172	56,215,493	56,395,330	55,888,582	56,524,868	56,724,558	57,375,713	57,819,700	57,982,061	58,493,670	59,163,834	61,295,290	62,704,354	57,929,817

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Venetian Village
 Docker No. 060368-WS
 Test Year Ended: 2006
 Historical [] Projected [X]

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

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

Line No.	ASSETS	Prior Year 12/31/05	1/31/06	2/28/06	3/31/06	4/30/06	5/31/06	6/30/06	7/31/06	8/31/06	9/30/06	10/31/06	11/30/06	12/31/06	Average Balance (15)
1	Utility Plant	74,040,794	74,655,534	74,893,273	75,399,796	75,436,181	77,417,336	77,249,303	76,976,721	76,990,257	77,272,592	77,282,592	78,012,592	90,882,592	77,421,505
2	Construction Work in Progress	10,504,654	10,311,539	11,141,392	12,394,416	13,848,877	13,446,934	13,706,283	14,892,529	15,815,014	16,576,655	16,576,655	16,576,655	9,576,655	13,489,866
3	Utility Plant Acquisition	(1,056,914)	(1,052,167)	(1,047,420)	(2,491,666)	(2,472,276)	(2,452,887)	(2,433,498)	(2,414,109)	(2,394,720)	(2,375,331)	(2,355,942)	(2,336,553)	(2,317,164)	(2,092,357)
4	GROSS UTILITY PLANT	83,488,534	83,914,906	84,987,246	85,302,246	86,812,782	88,411,384	88,522,088	89,455,141	90,370,551	91,473,916	91,503,305	92,252,694	98,152,083	88,819,014
5	Less: Accumulated Depreciation	(27,117,048)	(27,337,985)	(27,565,528)	(28,735,457)	(28,979,537)	(29,280,240)	(29,182,911)	(29,149,185)	(29,329,139)	(29,809,589)	(30,034,997)	(30,262,533)	(29,727,637)	(28,962,445)
6	NET UTILITY PLANT	56,371,486	56,576,921	57,421,717	56,567,089	57,833,245	59,131,143	59,339,177	60,305,956	61,041,412	61,664,327	61,468,309	61,990,161	68,424,447	59,856,569
7	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
8	Cash	0	0	0	(25,297)	(19,291)	(12,445)	(14,829)	46,112	101,862	40,714	25,000	25,000	25,000	14,756
9	Accounts Receivable Customer	1,208,001	1,353,476	1,404,317	1,259,539	1,528,336	1,316,267	1,387,814	1,311,640	1,209,048	1,396,400	1,419,184	1,419,184	1,356,338	1,356,338
10	Allowance for Bad Debts	(35,188)	(34,469)	(23,650)	(19,487)	(21,808)	(27,403)	(26,754)	(31,854)	(30,098)	(32,831)	(29,122)	(29,122)	(28,531)	(28,531)
11	Accounts Receivable Other	17,983	27,047	10,905	20,871	13,169	20,176	10,842	12,216	17,103	17,707	0	0	0	12,925
12	Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Temporary Investments	7,554	0	0	0	0	0	0	0	(0)	(0)	(0)	(0)	581	
14	Unbilled Revenue	596,599	684,821	689,920	666,114	752,018	710,160	707,524	678,101	658,971	690,529	730,982	730,982	695,977	
15	Prepayments	134,962	113,059	108,716	112,645	106,078	138,213	136,550	143,652	166,987	161,023	140,000	140,000	133,991	
16	TOTAL CURRENT ASSETS	1,929,910	2,143,933	2,190,207	2,034,384	2,358,501	2,144,968	2,201,147	2,159,867	2,123,873	2,273,542	2,286,044	2,286,044	2,186,036	
17	Prelim Survey & Investigation Chgs	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	14,304	
18	Deferred Rate Case Expense	520,603	542,441	551,416	562,099	578,182	602,932	631,379	786,600	835,947	878,906	973,333	1,142,760	759,127	
19	Regulatory Assets	1,545,016	1,519,918	1,519,918	2,231,106	2,194,560	2,158,015	2,121,469	2,084,923	2,048,377	2,011,831	1,975,285	1,938,739	1,946,273	
20	Other Deferred Debts	302,077	327,468	309,455	298,726	289,362	294,932	293,460	304,833	328,477	395,097	354,757	314,417	314,395	
21	RVIP	(8,430)	(13,630)	(13,630)	(13,630)	(13,630)	(13,630)	0	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(5,419)	
22															
23															
24	TOTAL DEFERRED DEBITS	2,402,958	2,419,890	2,385,755	3,096,896	3,067,070	3,074,474	3,064,903	3,193,311	3,229,896	3,302,929	3,301,876	3,394,417	3,028,679	
25	TOTAL ASSETS	62,704,354	63,140,744	63,997,679	63,698,369	65,258,816	66,350,585	66,605,226	67,659,134	68,395,181	69,240,798	69,056,228	69,670,622	76,148,948	

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

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

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

Schedule: A-18
 Page: 3 of 3
 Preparer: Robert M. Griffin

Line No.	(1) ASSETS	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) Test Year Enc 12/31/07	(15) Average Balance
1	Utility Plant	90,892,592	94,922,592	94,962,592	95,857,592	95,952,592	96,027,592	97,917,592	97,957,592	98,477,592	99,412,592	99,442,592	99,472,592	100,342,592	97,049,130
2	Construction Work in Progress	9,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,884,347
3	Utility Plant Acquisition	(2,317,164)	(2,297,775)	(2,278,386)	(2,258,997)	(2,239,608)	(2,220,219)	(2,200,830)	(2,181,441)	(2,162,052)	(2,142,663)	(2,123,274)	(2,103,885)	(2,084,496)	(2,200,830)
4	GROSS UTILITY PLANT	98,152,083	98,201,472	98,260,861	99,175,250	99,289,639	99,384,028	101,293,417	101,352,806	101,892,195	102,846,584	102,895,973	102,945,362	103,834,751	100,732,648
5	Less: Accumulated Depreciation	(29,727,637)	(30,004,494)	(30,281,468)	(30,456,053)	(30,730,915)	(31,010,995)	(31,136,588)	(31,422,298)	(31,699,524)	(31,874,478)	(32,164,519)	(32,454,647)	(32,642,313)	(31,200,456)
6	NET UTILITY PLANT	68,424,447	68,196,978	67,979,393	68,719,197	68,558,725	68,373,033	70,156,829	69,930,508	70,192,671	70,972,107	70,731,455	70,490,715	71,192,439	69,532,192
7	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
8	Cash	25,000	16,667	8,333	0	0	0	0	0	0	0	0	0	0	3,846
9	Accounts Receivable Customer	1,419,184	1,573,747	1,739,494	1,720,055	1,881,243	1,826,816	1,799,594	1,716,980	1,701,794	1,758,198	1,785,877	1,791,085	1,797,171	1,731,634
10	Allowance for Bad Debts	(29,122)	(32,293)	(35,694)	(35,296)	(38,603)	(37,486)	(36,928)	(35,232)	(34,921)	(36,078)	(36,646)	(36,753)	(36,878)	(35,533)
11	Accounts Receivable Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Temporary Investments	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
14	Unbilled Revenue	730,982	810,593	895,965	885,953	968,976	940,942	926,921	884,369	876,547	905,599	919,856	922,538	925,673	891,916
15	Prepayments	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000
16	TOTAL CURRENT ASSETS	2,286,044	2,508,714	2,748,097	2,710,712	2,951,615	2,870,271	2,829,586	2,706,116	2,683,420	2,767,718	2,809,086	2,816,869	2,825,965	2,731,863
17	Prelim Survey & Investigation Chgs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Deferred Rate Case Expense	1,262,187	1,337,344	1,393,229	1,424,114	1,455,000	1,485,885	1,516,770	1,547,656	1,578,541	1,566,980	1,522,866	1,478,751	1,434,636	1,461,843
19	Regulatory Assets	1,902,193	1,865,647	1,829,101	1,792,555	1,756,010	1,719,464	1,682,918	1,646,372	1,609,826	1,573,280	1,536,734	1,500,188	1,463,642	1,682,918
20	Other Deferred Debits	274,077	271,744	269,410	267,077	264,744	262,410	260,077	257,744	255,410	253,077	250,744	248,410	246,077	260,077
21	RWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22															
23															
24	TOTAL DEFERRED DEBITS	3,438,458	3,474,735	3,491,741	3,483,747	3,475,753	3,467,759	3,459,765	3,451,771	3,443,777	3,393,337	3,310,343	3,227,349	3,144,355	3,404,838
25	TOTAL ASSETS	76,148,948	76,180,426	76,219,230	76,913,656	76,986,093	76,711,063	78,446,180	78,088,395	78,319,868	79,133,162	78,850,884	78,534,934	79,162,759	77,668,892

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

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

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

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

Line No.	(1) Liabilities	(2) Prior Year 12/31/04	(3) 1/31/05	(4) 2/28/05	(5) 3/31/05	(6) 4/30/05	(7) 5/31/05	(8) 6/30/05	(9) 7/31/05	(10) 8/31/05	(11) 9/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
1	Common Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742
2	Preferred Stock Issued														0
3	Additional Paid in Capital											3,396,411	3,396,411	6,927,553	1,055,413
4	Retained Earnings	(14,801,624)	(14,709,858)	(14,656,402)	(14,638,887)	(14,483,792)	(14,438,060)	(14,466,151)	(14,473,470)	(14,667,845)	(14,568,454)	(14,570,913)	(14,659,171)	(14,614,037)	(14,596,051)
5	Other Equity Capital														0
6	TOTAL EQUITY CAPITAL	37,923,118	38,014,884	38,068,340	38,085,855	38,240,950	38,286,681	38,258,591	38,251,271	38,056,897	38,156,288	41,550,240	41,461,982	45,038,257	39,184,104
7	TOTAL LONG TERM DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Accounts Payable	1,003,999	55,136	212,005	175,410	141,251	150,167	168,509	77,068	77,898	285,925	689,364	1,288,015	1,467,620	445,567
9	Accts & Int. Payable-Assoc Cos	1,195,311	1,816,001	1,504,799	1,263,685	1,760,535	1,539,120	2,401,733	3,002,592	3,312,695	3,197,336	(3,739)	2,211,744	0	1,784,755
10	Customer Deposits	566,194	563,075	567,855	575,841	583,474	589,151	579,781	581,790	589,578	591,713	599,513	604,418	625,567	585,996
11	Accrued Taxes	(574,975)	(605,149)	(419,810)	(278,010)	(212,845)	(93,342)	(32,296)	(123,716)	(128,804)	24,563	73,838	(631,904)	(324,416)	(255,913)
12	Accrued Interest	15,804	12,270	13,697	11,141	5,265	7,110	9,152	11,343	12,658	14,736	16,924	19,202	17,385	12,822
13	Accrued Dividends	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Misc. Current & Accrued Liabilities	605,374	616,560	694,676	295,474	287,816	301,124	326,905	418,091	479,975	374,101	394,465	468,901	521,482	444,996
15	TOTAL CURRENT & ACC LIABILITIES	2,811,707	2,457,893	2,573,223	2,043,541	2,565,496	2,493,331	3,453,784	3,967,169	4,344,001	4,488,373	1,770,365	3,960,377	2,307,638	3,018,223
16	Other Deferred Credits & Oper. Reserves	14,300	14,300	14,300	14,300	14,300	14,300	0	0	0	0	0	0	0	6,600
17	Contributions in Aid of Construction	24,893,071	24,913,354	24,974,314	25,018,316	25,018,316	25,285,204	25,329,684	25,331,370	25,375,013	25,706,598	25,769,915	25,863,472	26,035,036	25,347,205
18	Less: Accum Amort of CIAC	(9,474,261)	(9,521,175)	(9,571,083)	(9,609,666)	(9,650,430)	(9,691,195)	(10,002,582)	(10,066,347)	(10,130,086)	(10,193,825)	(10,262,923)	(10,326,776)	(10,525,056)	(9,925,031)
19	Accumulated Deferred Income Taxes	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	298,717
20	Total CIAC & Def Taxes	15,755,047	15,728,416	15,739,467	15,744,886	15,704,122	15,930,246	15,663,338	15,601,260	15,581,164	15,849,010	15,843,229	15,872,932	15,358,459	15,720,890
21	TOTAL EQUITY CAPITAL & LIABILITIES	56,504,172	56,215,493	56,395,330	55,888,582	56,524,868	56,724,558	57,375,713	57,819,700	57,982,061	58,493,670	59,163,834	61,295,290	62,704,354	57,929,817

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

Venetian Village
 Docket No. 060368-W5
 Test Year Ended 2006
 Historical [] Projected [X]

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

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

Line No.	(1) Liabilities	(2) Prior Year 12/31/05	(3) 1/31/06	(4) 2/28/06	(5) 3/31/06	(6) 4/30/06	(7) 5/31/06	(8) 6/30/06	(9) 7/31/06	(10) 8/31/06	(11) 9/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year End 12/31/06	(15) Average Balance
1	Common Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742
2	Preferred Stock Issued														0
3	Additional Paid in Capital	6,927,553	6,931,392	8,171,620	8,996,527	8,352,772	9,347,932	10,155,891	11,158,353	11,971,525	11,677,611	(8,243,785)	(7,013,863)	(4,849,688)	5,660,295
4	Retained Earnings	(14,614,037)	(14,434,244)	(14,317,005)	(14,220,746)	(14,086,928)	(14,081,027)	(14,002,606)	(13,999,732)	(13,996,858)	(13,993,984)	(13,920,854)	(13,847,723)	(13,774,593)	(14,099,257)
5	Other Equity Capital														0
6	TOTAL EQUITY CAPITAL	45,038,257	45,221,891	46,579,358	47,500,523	46,990,586	47,991,646	48,878,027	49,883,363	50,699,409	50,408,369	30,560,103	31,863,156	34,100,461	44,285,781
7	TOTAL LONG TERM DEBT	0	0	0	0	0	0	0	0	0	0	20,163,348	20,163,348	22,733,641	4,850,795
8	Accounts Payable	1,467,620	588,143	352,026	361,616	632,190	803,444	397,975	782,029	741,362	698,018	525,000	525,000	525,000	646,110
9	Accts & Int. Payable-Assoc Cos	0	1,236,389	822,812	(662,984)	990,233	803,106	898,341	724,883	705,606	996,372	750,000	750,000	750,000	674,212
10	Customer Deposits	625,567	632,356	629,657	624,200	626,598	634,358	623,482	600,000	600,000	600,000	600,000	600,000	600,000	615,094
11	Accrued Taxes	(324,416)	(327,377)	(147,644)	(38,433)	124,128	233,054	155,389	42,070	168,641	938,167	958,212	312,212	1,781,680	298,129
12	Accrued Interest	17,385	13,635	13,056	12,566	5,686	7,730	10,144	17,385	17,385	17,385	17,385	17,385	17,385	14,193
13	Accrued Dividends														0
14	Misc. Current & Accrued Liabilities	521,482	450,083	476,753	336,125	357,110	403,902	376,263	420,862	351,297	344,148	321,500	356,500	431,500	395,963
15	TOTAL CURRENT & ACC LIABILITIES	2,307,638	2,593,229	2,146,660	633,089	2,735,945	2,885,595	2,461,594	2,587,229	2,584,291	3,594,090	3,172,097	2,561,097	4,105,565	2,643,701
16	Other Deferred Credits & Oper. Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Contributions in Aid of Construction	26,035,036	26,065,848	26,094,056	26,483,709	26,522,798	26,552,878	26,421,227	26,509,977	26,601,147	26,462,949	26,462,949	26,462,949	26,612,949	26,406,806
18	Less: Accum Amort of CIAC	(10,525,056)	(10,588,703)	(10,670,874)	(10,767,430)	(10,838,993)	(10,928,013)	(11,004,101)	(11,081,163)	(11,158,225)	(11,235,884)	(11,348,462)	(11,432,899)	(11,517,815)	(11,007,509)
19	Accumulated Deferred Income Taxes	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	1,757,224	(4,694)
20	Total CIAC & Def Taxes	15,358,459	15,325,624	15,271,661	15,564,758	15,532,284	15,473,344	15,265,605	15,188,543	15,111,481	15,238,339	15,160,680	15,083,022	15,209,283	15,291,006
21	TOTAL EQUITY CAPITAL & LIABILITIES	62,704,354	63,140,744	63,997,679	63,698,369	65,258,815	66,350,585	66,605,227	67,659,135	68,395,181	69,240,798	69,056,228	69,670,621	76,148,948	67,071,283

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

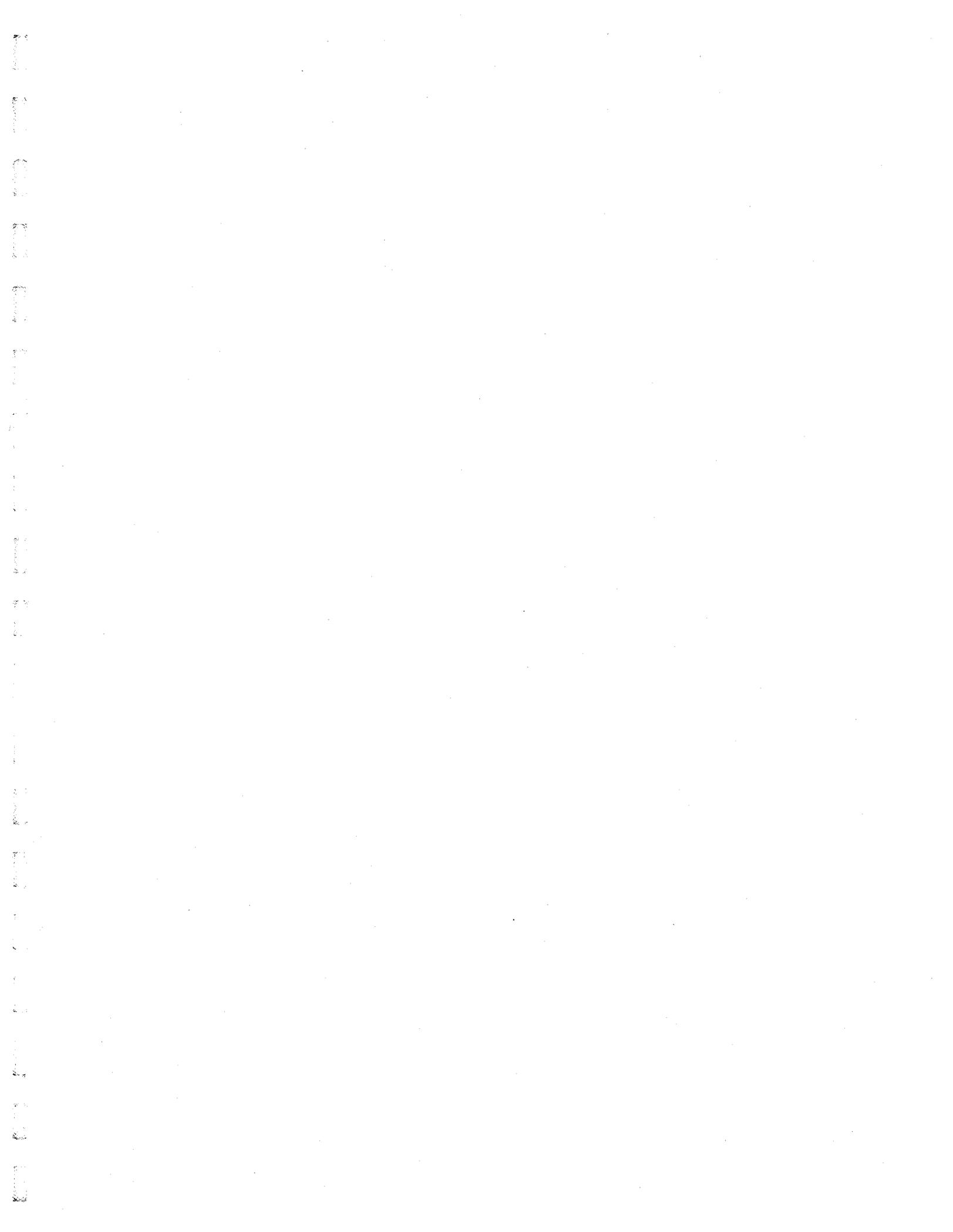
Florida Public Service Commission

Venetian Village
 Docket No. 060368-WS
 Test Year Ended 2007
 Historical [] Projected [X]

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

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

Line No.	(1) Liabilities	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) Test Year End 12/31/07	(15) Average Balance
1	Common Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742
2	Preferred Stock Issued														0
3	Additional Paid in Capital	(4,849,688)	(4,978,068)	(5,301,355)	(5,213,296)	(5,196,875)	(5,855,930)	(4,968,251)	(5,471,716)	(5,529,259)	(5,257,893)	(5,762,795)	(5,662,552)	(3,136,939)	(5,168,047)
4	Retained Earnings	(13,774,593)	(13,574,593)	(13,374,593)	(13,174,593)	(12,974,593)	(12,774,593)	(12,574,593)	(12,374,593)	(12,174,593)	(11,974,593)	(11,774,593)	(11,574,593)	(13,847,516)	(12,764,817)
5	Other Equity Capital														0
6	TOTAL EQUITY CAPITAL	34,100,461	34,172,081	34,048,794	34,336,853	34,553,274	34,094,219	35,181,898	34,878,433	35,020,890	35,492,256	35,187,354	35,487,597	35,740,287	34,791,877
7	TOTAL LONG TERM DEBT	22,733,641	22,733,641	22,733,641	22,891,235	22,891,235	22,891,235	23,454,599	23,454,599	23,454,599	23,661,504	23,661,504	23,661,504	23,826,858	23,234,600
8	Accounts Payable	525,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	409,615
9	Accts & Int. Payable-Assoc Cos	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000
10	Customer Deposits	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
11	Accrued Taxes	1,781,680	249,650	451,011	650,567	552,672	755,688	672,753	640,576	871,605	818,952	935,176	352,053	288,750	693,933
12	Accrued Interest	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385
13	Accrued Dividends														0
14	Misc. Current & Accrued Liabilities	431,500	472,587	500,591	352,931	374,965	424,097	395,076	441,905	368,862	361,355	337,575	374,325	453,075	406,834
15	TOTAL CURRENT & ACC LIABILITIES	4,105,565	2,489,622	2,718,986	2,770,883	2,695,022	2,947,169	2,835,214	2,849,866	3,007,852	2,947,693	3,040,136	2,493,763	2,509,210	2,877,768
16	Other Deferred Credits & Oper. Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Contributions in Aid of Construction	26,612,949	26,612,949	26,612,949	26,877,949	26,877,949	26,877,949	27,142,949	27,142,949	27,142,949	27,407,949	27,407,949	27,407,949	27,672,949	27,061,411
18	Less: Accum Amort of CIAC	(11,517,815)	(11,602,976)	(11,688,138)	(11,774,147)	(11,860,157)	(11,946,166)	(12,033,024)	(12,119,881)	(12,206,738)	(12,294,444)	(12,382,149)	(12,469,855)	(12,558,408)	(12,034,915)
19	Accumulated Deferred Income Taxes	1,757,224	1,775,110	1,792,997	1,810,884	1,828,770	1,846,657	1,864,543	1,882,430	1,900,317	1,918,203	1,936,090	1,953,976	1,971,863	1,864,543
20	Total CIAC & Def Taxes	15,209,283	16,785,083	16,717,808	16,914,685	16,846,562	16,778,440	16,974,469	16,905,498	16,836,527	17,031,708	16,961,889	16,892,070	17,086,404	16,764,648
23	TOTAL EQUITY CAPITAL & LIABILITIES	76,148,948	76,180,426	76,219,230	76,913,656	76,986,093	76,711,063	78,446,180	78,088,395	78,319,868	79,133,162	78,850,884	78,534,934	79,162,759	77,668,892



Venetian Village
NET OPERATING INCOME

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Net Operating Income Statement - Water	B-1	57
Net Operating Income Statement - Sewer	B-2	58
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Schedule of Water Net Operating Income

Florida Public Service Commission

Venetian Village

Docket No. 060368-WS

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

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

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

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

Schedule of Sewer Net Operating Income

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Per Books 2005	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2005	(5) Adjustments 2005-06	(6) Adjusted Intermd. Yr 2006	(7) Adjustments 2006-07	(8) Adjusted Rate Year 2007	(9) Requested Revenue Adjustment	(10) Requested Annual Revenues	(11) Supporting Schedules
1	OPERATING REVENUES	50,021	319	50,340	1,106	51,445	1,086	52,531	70,905	123,436	B-4
2	Operation & Maintenance	42,600	820	43,421	18,283	61,704	10,966	72,670	1,047	73,717	B-6
3	Depreciation, net of CIAC Amort.,U&U	0	5,423	5,423	564	5,987	3,949	9,936	0	9,936	B-14
4	Amortization	0	0	0	492	492	0	492	0	492	B-3
5	Taxes Other Than Income	5,122	0	5,122	12	5,134	2,035	7,169	3,191	10,360	B-15
6	Provision for Income Taxes	740	(1,948)	(1,207)	(7,985)	(9,192)	(6,992)	(16,184)	25,141	8,957	C-1
7	OPERATING EXPENSES	48,463	4,296	52,759	11,366	64,125	9,958	74,082	29,379	103,461	
8	NET OPERATING INCOME	1,558	(3,977)	(2,419)	(10,260)	(12,679)	(8,872)	(21,551)	41,526	19,975	
9	RATE BASE	0	135,620	135,620	8,703	144,323	97,817	242,140		242,140	A-2
10	RATE OF RETURN			-1.78%						8.25%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

Schedule: B-3
 Page: 1 of 5
 Preparer: Jack Schreyer

Historical [X] Projected []

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

Line No.	(1) Description	(2)		(3)	(4)
		Water	Sewer	Sewer	Supporting Schedules
UTILITY TEST YEAR ADJUSTMENTS - 2005					
1	A. REVENUES				E-2
2	To reconcile booked revenues with billing analysis	598		319	
3	TOTAL	598		319	
4					
5	B. OPERATIONS & MAINTENANCE				B-5, B-6
6	Materials & Supplies	Remove non-recurring hurricane expense from prior periods.	0	0	
7	Contractual Services - Legal	2004 Accrual true up - Non-recurring	120	122	
8	Contractual Services - Other	Remove non-recurring hurricane expense from prior periods.	0	0	
9	Transportation Expenses	Non-recurring True-up entry-2004 Accrual-(Out of Period) & Non-recurring Vehicle tax refund.	82	84	
10	Bad Debt Expense	Out of Period Bad Debt accrual true-up	434	441	
11	Miscellaneous Expense	Non-recurring transfer from Parent to Utility	171	173	
12	TOTAL	807		820	
13					
14	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)				B-13, B-14
15	UPIS depreciation expense adjusted for PSC approved UPIS balances and PSC lives	4,619		12,974	
16	CIAC amortization adjusted for PSC approved balances and rates based on PSC UPIS lives	(1,968)		(7,551)	
17	TOTAL	2,650		5,423	
18					
19	D. AMORTIZATION				
20	-	0		0	
21	-	0		0	
22	TOTAL	0		0	
23					
24	E. TAXES OTHER THAN INCOME TAX				B-15
25	1. Payroll tax adjustment	0		0	
26	2. Property Tax adjustment for Future Use plant	0		0	
27	TOTAL	0		0	
28					
29	F. INCOME TAXES				
30	1. Income tax impact of the adjustments to per book income	(908)		(1,948)	C-1
31	TOTAL	(908)		(1,948)	
32					
33	TOTAL INCOME ADJUSTMENTS	3,148		4,614	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) 2006 Water	(3) 2006 Sewer	(4) Supporting Schedules
UTILITY TEST YEAR ADJUSTMENTS - 2006				
1	A. REVENUES			E-2, E-13
2	Customer growth	2,742	1,106	
3	TOTAL	2,742	1,106	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Salaries & Wages - Employees	(3,658)	2,324	
7	Salaries & Wages - Officers, Exec.	(47)	165	
8	Employee Pensions & Benefits	(2,421)	646	
9	Purchased Water / Sewer Treatment	(501)	1,735	
10	Sludge Removal Expense	0	3,705	
11	Purchased Power	79	2,233	
12	Fuel for Purchased Power	(636)	3,602	
13	Chemicals	(306)	(490)	
14	Materials & Supplies	(156)	(365)	
15	Contractual Services - Engineering	234	522	
16	Contractual Services - Accounting	(633)	(390)	
17	Contractual Services - Legal	1,991	2,319	
18	Contractual Services - Mgmt. Fees	(2,216)	(913)	
19	Contractual Services - Testing	(632)	261	
20	Contractual Services - Other	(2,312)	226	
21	Rental of Building/Real Prop.	(33)	117	
22	Rental of Equipment	(2)	973	
23	Transportation Expenses	(1,270)	(899)	
24	Insurance - Vehicle	(84)	64	
25	Insurance - General Liability	116	147	
26	Insurance - Workman's Comp.	(93)	14	
27	Insurance - Other	(56)	(40)	
28	Advertising Expense	(2)	(0)	
29	Reg. Comm. Exp. - Rate Case Amort.	0	0	
30	Reg. Comm. Exp. - Rate Case Other	0	0	
31	Bad Debt Expense	714	341	
32	Miscellaneous Expense	2,581	1,952	
33	Non-recurring 2005 Bonus True-up	31	31	
34	Purchased Power Rate Increase Pass Through	0	0	
35	Non-recurring 2005 Miscellaneous Expense reclassifications	2	2	
36	TOTAL	(9,307)	18,283	
37				
38	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
39	Depreciation expense adjusted for plant additions and retirements	1,017	501	
40	CIAC amortization adjusted for additional contributions	(256)	62	
41	TOTAL	760	564	
42				

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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

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

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
UTILITY TEST YEAR ADJUSTMENTS - 2007				
1	A. REVENUES			E-13
2	Customer growth	1,482	1,086	
3	TOTAL	1,482	1,086	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Salaries & Wages - Employees	3,542	1,076	
7	Salaries & Wages - Officers, Exec.	(95)	(28)	
8	Employee Pensions & Benefits	666	936	
9	Purchased Water / Sewer Treatment	334	437	
	Adj. to '07plan, allocated by ERCs, increase is 8.536% for water and 2.003 for sewer			
10	Sludge Removal Expense	0	1,522	
11	Purchased Power	350	1,276	
12	Fuel for Purchased Power	20	749	
13	Chemicals	80	378	
14	Materials & Supplies	166	127	
15	Contractual Services - Engineering	10	117	
16	Contractual Services - Accounting	38	18	
17	Contractual Services - Legal	16	510	
18	Contractual Services - Mgmt. Fees	389	341	
19	Contractual Services - Testing	48	94	
20	Contractual Services - Other	135	65	
21	Rental of Building/Real Prop.	22	39	
22	Rental of Equipment	2	209	
23	Transportation Expenses	225	114	
24	Insurance - Vehicle	11	25	
25	Insurance - General Liability	32	33	
26	Insurance - Workman's Comp.	0	18	
27	Insurance - Other	14	0	
28	Advertising Expense	1	0	
29	Reg. Comm. Exp. - Rate Case Amort.	0	0	
30	Reg. Comm. Exp. - Rate Case Other	0	0	
31	Bad Debt Expense	(557)	(85)	
	Adj. to '07plan, allocated by ERCs. Anticipated reduction of delinquencies in 2007.			
32	Miscellaneous Expense	895	493	
33	Non-recurring 2005 Bonus True-up	32	32	
34	Purchased Power Rate Increase Pass Through	0	0	
35	Contractual Services - Other	757	769	
36	Reg. Comm. Exp. - Rate Case Amort.	1,741	1,769	
37	Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion	(68)	(69)	
38	TOTAL	8,807	10,966	
39				
40	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
41	Depreciation expense adjusted for plant additions and retirements	2,640	3,821	
42	CIAC amortization adjusted for additional contributions	(62)	128	
43	TOTAL	2,577	3,949	
44				
45	D. AMORTIZATION			
46	-	0	0	
47	-	0	0	
48	TOTAL	0	0	
49				
50	E. TAXES OTHER THAN INCOME TAX			B-15
51	1. RAF on revenue from customer growth and rate index	67	49	
52	2. Payroll tax adjustment	288	90	
53	3. Property taxes associated with plant additions	1,611	1,896	
54	4. Property Tax adjustment for Future Use plant	0	0	
55	TOTAL	1,966	2,035	
56				
57	F. INCOME TAXES			
58	1. Income tax impact of the adjustments to per book income	(5,150)	(6,992)	C-1
59	TOTAL	(5,150)	(6,992)	
60				
61	TOTAL INCOME ADJUSTMENTS	<u>9,682</u>	<u>11,044</u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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

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

Test Year Operating Revenues

Venetian Village
Docket No. 060368-WS
 Schedule Year Ended: 12/31/05

Florida Public Service Commission

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

Historical [X] Projected []

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

Line No.	(1) WATER		(3) SEWER	
	Account No. and Description	Revenues	Account No. and Description	Revenues
1	WATER SALES		SEWER SALES	
2	460	Unmetered Water Revenue	521.1	Flat Rate - Residential 537
3	461.1	Metered - Residential 52,880	521.2	Flat Rate - Commercial
4	461.2	Metered - Commercial 1,299	521.3	Flat Rate - Industrial
5	461.3	Metered - Industrial	521.4	Flat Rate - Public Authorities
6	461.4	Metered - Public Authorities	521.5	Flat Rate - Multi-Family
7	461.5	Metered - Multi-Family 0	521.6	Flat Rate - Other
8	462.1	Public Fire Protection 0	522.1	Measured - Residential 49,266
9	462.2	Private Fire Protection	522.2	Measured - Commercial 0
10	464	Other Sales - Public Authorities	522.3	Measured - Industrial
11	465	Irrigation Customers	522.4	Measured - Public Authorities
12	466	Sales for Resale	522.5	Measured - Multi-Family 0
13	467	Interdepartmental Sales	523	Other Sales - Public Authorities
14	475	Unbilled Revenues 0	524	Revenues From Other Systems
15			525	Interdepartmental Sales
16			526	Effluent
17			527	Unbilled Revenues 537
18	TOTAL WATER SALES 54,179		TOTAL SEWER SALES 50,340	
19				
20	OTHER WATER REVENUES		OTHER SEWER REVENUES	
21	470	Forfeited Discounts	531	Sale Of Sludge
22	471	Misc. Service Revenues 420	532	Forfeited Discounts
23	472	Rents From Water Property	534	Rents From Sewer Property
24	473	Interdepartmental Rents	535	Interdepartmental Rents
25	474	Other Water Revenues 0	536	Other Sewer Revenues 0
26	TOTAL OTHER WATER REVENUES 420		TOTAL OTHER SEWER REVENUES 0	
27				
28	TOTAL WATER OPERATING REVENUES 54,599		TOTAL SEWER OPERATING REVENUES 50,340	

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

Florida Public Service Commission

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

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

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

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

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

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

Schedule: B-5
 Page: 2 of 4
 Preparer: Jack Schreyer

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2005 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2005 Dec	Total Per Books Annual	
1	601 Salaries & Wages - Employees	1,609	1,527	2,272	1,326	1,167	1,557	896	932	1,310	1,092	921	1,506		16,116
2	603 Salaries & Wages - Officers, Exec.	0	23	52	33	31	38	34	24	43	32	38	(84)		265
3	604 Employee Pensions & Benefits	183	199	269	229	240	436	414	549	590	382	495	100		4,086
4	610 Purchased Water	0	0	464	165	121	241	151	0	301	141	219	306		2,109
5	615 Purchased Power	159	0	423	195	22	442	178	160	57	163	300	125		2,223
6	616 Fuel for Purchased Power	0	0	3	149	226	1	1	0	111	1	1	277		770
7	618 Chemicals	0	77	47	62	106	309	71	32	183	71	82	80		1,121
8	620 Materials & Supplies	21	89	168	122	611	12	7	0	14	7	10	15		1,076
9	631 Contractual Services - Engineering	0	0	4	2	1	2	1	0	71	69	70	71		292
10	632 Contractual Services - Accounting	0	24	75	42	37	379	270	80	183	79	104	124		1,398
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0		2
12	634 Contractual Services - Mgmt. Fees	0	234	553	389	423	444	400	405	388	437	575	558		4,805
13	635 Contractual Services - Testing	90	90	210	107	192	115	484	180	121	239	181	121		2,130
14	636 Contractual Services - Other	241	828	1,451	175	1,364	811	120	65	171	357	210	173		5,965
15	641 Rental of Building/Real Prop.	0	0	30	11	8	16	10	0	20	9	14	20		137
16	642 Rental of Equipment	0	0	2	1	1	1	1	0	1	1	1	1		10
17	650 Transportation Expenses	0	112	228	158	161	178	203	147	247	201	231	160		2,025
18	656 Insurance - Vehicle	0	9	16	12	11	13	12	10	15	12	13	15		139
19	657 Insurance - General Liability	0	18	32	23	22	25	23	18	27	22	25	27		262
20	658 Insurance - Workman's Comp.	0	13	13	13	13	13	14	14	14	14	14	14		149
21	659 Insurance - Other	0	13	23	17	16	18	16	13	20	16	18	20		189
22	660 Advertising Expense	0	0	2	1	0	1	0	0	1	0	1	1		7
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0		0
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0		0
25	670 Bad Debt Expense	274	0	7	3	2	71	2	0	5	2	4	5		375
26	675 Miscellaneous Expense	0	15	103	757	338	61	44	15	72	42	60	76		1,582
27	TOTAL WATER O & M EXPENSES	2,577	3,271	6,448	3,991	5,112	5,184	3,351	2,644	3,965	3,390	3,587	3,712		47,232

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1) 2006 Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) 2006 Dec	(13) 2006 Forecast Annual	(14) Total Forecast Annual
1	601 Salaries & Wages - Employees	502	759	983	1,370	1,196	1,052	801	1,237	1,130	1,201	1,184	1,042	12,458	
2	603 Salaries & Wages - Officers, Exec.	38	31	(21)	39	32	32	35	8	7	9	8	1	218	
3	604 Employee Pensions & Benefits	355	385	372	6	42	308	(824)	209	205	210	207	190	1,665	
4	610 Purchased Water	199	108	127	241	129	127	171	120	116	139	119	13	1,608	
5	615 Purchased Power	211	171	182	195	190	180	176	208	212	201	198	178	2,303	
6	616 Fuel for Purchased Power	1	1	1	125	1	1	1	1	1	1	1	0	134	
7	618 Chemicals	52	50	30	59	86	56	69	80	84	87	85	79	816	
8	620 Materials & Supplies	10	5	6	410	6	6	52	88	90	85	84	79	920	
9	631 Contractual Services - Engineering	70	69	69	70	69	69	70	8	8	8	8	7	527	
10	632 Contractual Services - Accounting	49	134	87	99	49	87	92	37	39	36	34	22	765	
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	2,111	2,112	
12	634 Contractual Services - Mgmt. Fees	369	361	344	370	375	378	208	44	42	50	43	5	2,590	
13	635 Contractual Services - Testing	110	101	103	52	103	103	18	187	192	181	179	168	1,498	
14	636 Contractual Services - Other	139	110	116	161	114	117	131	571	583	554	547	510	3,653	
15	641 Rental of Building/Real Prop.	13	7	8	16	8	8	11	8	8	9	8	1	104	
16	642 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	0	8	
17	650 Transportation Expenses	201	171	171	116	24	31	31	22	21	25	22	2	838	
18	656 Insurance - Vehicle	8	6	6	8	6	6	7	2	2	2	2	0	55	
19	657 Insurance - General Liability	53	50	51	54	51	51	52	4	3	4	4	0	377	
20	658 Insurance - Workman's Comp.	8	8	8	8	8	8	8	0	0	0	0	0	56	
21	659 Insurance - Other	18	16	17	19	17	17	18	3	3	3	3	0	133	
22	660 Advertising Expense	1	0	0	1	0	0	1	0	0	0	0	0	5	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	670 Bad Debt Expense	3	2	2	4	1,049	2	3	91	93	92	92	90	1,523	
26	675 Miscellaneous Expense	73	20	41	63	41	46	66	817	835	786	783	762	4,334	
27	TOTAL WATER O & M EXPENSES	2,485	2,565	2,704	3,489	3,599	2,685	1,197	3,745	3,672	3,685	3,610	5,261	38,699	

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1) 2007 Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) 2007 Total	(14) Budgeted Annual
1	601 Salaries & Wages - Employees	1,403	1,309	1,328	1,446	1,331	1,328	1,374	1,322	1,317	1,341	1,321	1,211	16,031	
2	603 Salaries & Wages - Officers, Exec.	15	8	10	18	10	10	13	9	9	11	9	1	123	
3	604 Employee Pensions & Benefits	437	472	456	47	86	383	(889)	274	268	275	272	250	2,331	
4	610 Purchased Water	241	130	153	291	156	153	207	145	140	168	144	15	1,942	
5	615 Purchased Power	243	197	210	225	218	207	204	240	245	233	228	205	2,653	
6	616 Fuel for Purchased Power	1	1	1	144	1	1	1	1	1	1	1	0	154	
7	618 Chemicals	58	54	33	66	95	61	75	88	93	94	93	86	895	
8	620 Materials & Supplies	11	6	7	483	7	7	62	104	106	100	99	93	1,086	
9	631 Contractual Services - Engineering	71	70	70	72	71	70	71	8	8	9	8	7	537	
10	632 Contractual Services - Accounting	53	137	90	105	52	90	96	40	41	39	37	23	802	
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	2,127	2,129	
12	634 Contractual Services - Mgmt. Fees	424	412	393	427	429	432	240	53	51	61	52	6	2,979	
13	635 Contractual Services - Testing	116	104	107	57	107	107	21	192	195	186	184	171	1,547	
14	636 Contractual Services - Other	153	118	125	178	124	126	143	584	595	568	560	515	3,788	
15	641 Rental of Building/Real Prop.	16	8	10	19	10	10	13	9	9	11	9	1	126	
16	642 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	0	9	
17	650 Transportation Expenses	258	221	220	147	28	39	38	26	25	31	26	3	1,063	
18	656 Insurance - Vehicle	9	7	7	10	7	7	8	2	2	3	2	0	66	
19	657 Insurance - General Liability	58	54	55	59	55	55	56	4	4	5	4	0	410	
20	658 Insurance - Workman's Comp.	8	8	8	8	8	8	8	0	0	0	0	0	56	
21	659 Insurance - Other	20	18	18	21	18	18	20	3	3	4	3	0	148	
22	660 Advertising Expense	1	0	1	1	1	1	1	0	0	1	0	0	6	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	670 Bad Debt Expense	4	2	2	5	658	2	3	57	59	59	58	56	966	
26	675 Miscellaneous Expense	88	25	50	76	51	55	80	987	1,007	949	944	920	5,231	
27	TOTAL WATER O & M EXPENSES	3,690	3,362	3,355	3,906	3,521	3,172	1,846	4,150	4,180	4,147	4,057	5,690	45,077	

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

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		2005 Per Books	2005 Adjustments	2005 Adjusted	2006 Forecast	2005-06 Forecast Incr (5)-(4)	2006 Adjustments	2006 Adjusted	2007 Budgeted	2006-07 Forecast Incr (9)-(8)	2007 Adjustments	2007 Adjusted	
1	701 Salaries & Wages - Employees	12,962	0	12,962	15,286	2,324	31	15,317	16,394	1,076	32	16,426	
2	703 Salaries & Wages - Officers, Exec.	121	0	121	286	165	0	286	258	(28)	0	258	
3	704 Employee Pensions & Benefits	3,691	0	3,691	4,336	646	0	4,336	5,272	936	0	5,272	
4	710 Purchased Sewage Treatment	366	0	366	2,101	1,735	0	2,101	2,538	437	0	2,538	
5	711 Sludge Removal Expense	3,872	0	3,872	7,577	3,705	0	7,577	9,099	1,522	0	9,099	
6	715 Purchased Power	5,260	0	5,260	7,493	2,233	0	7,493	8,769	1,276	0	8,769	
7	716 Fuel for Power Production	3	0	3	3,605	3,602	0	3,605	4,355	749	0	4,355	
8	718 Chemicals	4,456	0	4,456	3,966	(490)	0	3,966	4,344	378	0	4,344	
9	720 Materials & Supplies	1,093	0	1,093	728	(365)	0	728	855	127	0	855	
10	731 Contractual Services - Engineering	63	0	63	585	522	0	585	702	117	0	702	
11	732 Contractual Services - Accounting	836	0	836	447	(390)	0	447	465	18	0	465	
12	733 Contractual Services - Legal	15	122	136	2,455	2,319	0	2,455	2,966	510	0	2,966	
13	734 Contractual Services - Mgmt. Fees	2,988	0	2,988	2,074	(913)	0	2,074	2,415	341	0	2,415	
14	735 Contractual Services - Testing	1,658	0	1,658	1,919	261	0	1,919	2,013	94	0	2,013	
15	736 Contractual Services - Other	3,232	0	3,232	3,458	226	0	3,458	3,523	65	769	4,292	
16	741 Rental of Building/Real Prop.	69	0	69	187	117	0	187	226	39	0	226	
17	742 Rental of Equipment	33	0	33	1,005	973	0	1,005	1,214	209	0	1,214	
18	750 Transportation Expenses	1,213	84	1,297	398	(899)	0	398	512	114	0	512	
19	756 Insurance - Vehicle	77	0	77	141	64	0	141	166	25	0	166	
20	757 Insurance - General Liability	147	0	147	293	147	0	293	326	33	0	326	
21	758 Insurance - Workman's Comp.	109	0	109	123	14	0	123	141	18	0	141	
22	759 Insurance - Other	103	0	103	63	(40)	0	63	63	0	0	63	
23	760 Advertising Expense	0	0	0	0	(0)	0	0	0	0	0	0	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	1,769	1,769	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	
26	770 Bad Debt Expense	0	441	441	783	341	0	783	698	(85)	0	698	
27	775 Miscellaneous Expense	234	173	407	2,359	1,952	2	2,361	2,854	493	(69)	2,785	
28	TOTAL SEWER O & M EXPENSES	42,600	820	43,421	61,670	18,249	34	61,704	70,169	8,465	2,501	72,670	

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

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

Schedule: B-6
 Page: 2 of 4
 Preparer: Jack Schreyer

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

Line No.	Account No. and Name	2005												Total Annual
		(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	
1	701 Salaries & Wages - Employees	2,095	841	1,104	1,076	1,156	1,514	502	876	881	908	772	1,235	12,962
2	703 Salaries & Wages - Officers, Exec.	0	15	23	18	17	19	18	15	20	16	19	(60)	121
3	704 Employee Pensions & Benefits	214	223	283	249	266	335	316	465	499	337	408	95	3,691
4	710 Purchased Sewage Treatment	0	0	80	29	21	42	26	0	52	24	38	53	366
5	711 Sludge Removal Expense	503	0	412	310	551	336	305	0	358	337	365	395	3,872
6	715 Purchased Power	390	0	826	400	33	878	41	884	505	363	454	487	5,260
7	716 Fuel for Power Production	0	0	1	0	0	0	0	0	0	0	0	0	3
8	718 Chemicals	109	309	893	697	120	616	342	101	342	188	259	480	4,456
9	720 Materials & Supplies	28	836	16	14	4	48	94	20	10	5	7	10	1,093
10	731 Contractual Services - Engineering	0	0	2	1	0	1	1	0	1	56	1	1	63
11	732 Contractual Services - Accounting	0	16	38	24	22	234	166	50	108	48	60	71	836
12	733 Contractual Services - Legal	0	0	3	1	1	2	1	0	2	1	2	2	15
13	734 Contractual Services - Mgmt. Fees	0	151	343	247	270	279	246	253	235	271	353	341	2,988
14	735 Contractual Services - Testing	113	0	268	12	244	135	11	336	139	10	251	139	1,658
15	736 Contractual Services - Other	123	123	627	651	151	(29)	123	88	204	33	972	167	3,232
16	741 Rental of Building/Real Prop.	0	0	15	5	4	8	5	0	10	5	7	10	69
17	742 Rental of Equipment	0	0	7	3	2	4	2	0	5	2	3	5	33
18	750 Transportation Expenses	0	72	131	97	100	106	122	92	145	122	137	90	1,213
19	756 Insurance - Vehicle	0	6	8	7	7	7	7	6	8	7	7	8	77
20	757 Insurance - General Liability	0	12	17	14	13	14	12	11	14	12	13	14	147
21	758 Insurance - Workman's Comp.	0	9	12	10	10	11	9	8	10	9	10	10	109
22	759 Insurance - Other	0	8	11	9	9	10	9	8	10	9	10	10	103
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
27	775 Miscellaneous Expense	0	15	29	20	19	22	19	15	24	19	25	27	234
28	TOTAL SEWER O & M EXPENSES	3,575	2,636	5,149	3,892	3,019	4,592	2,377	3,228	3,583	2,782	4,174	3,593	42,600

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

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

Schedule: B-6
 Page: 3 of 4
 Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(2) - (13)												(14) Total Annual
		2006 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2006 Dec	
1	701 Salaries & Wages - Employees	221	1,148	1,252	2,328	840	1,451	1,341	1,425	1,301	1,377	1,365	1,236	15,286
2	703 Salaries & Wages - Officers, Exec.	18	38	11	82	15	45	63	3	3	4	3	0	286
3	704 Employee Pensions & Benefits	293	458	388	834	364	559	672	159	155	161	157	134	4,336
4	710 Purchased Sewage Treatment	34	223	282	657	(1)	290	474	34	32	39	33	4	2,101
5	711 Sludge Removal Expense	356	738	982	1,036	815	872	1,244	324	327	322	311	251	7,577
6	715 Purchased Power	465	736	853	1,405	346	783	803	438	446	427	419	372	7,493
7	716 Fuel for Power Production	58	383	484	1,128	(2)	498	814	58	55	67	57	6	3,605
8	718 Chemicals	210	510	232	338	265	329	566	290	306	309	309	305	3,966
9	720 Materials & Supplies	1	4	442	13	(0)	6	9	52	53	50	50	49	728
10	731 Contractual Services - Engineering	9	60	76	177	(0)	78	128	13	13	14	13	5	585
11	732 Contractual Services - Accounting	18	84	56	71	21	57	64	16	17	15	14	13	447
12	733 Contractual Services - Legal	39	261	329	768	(1)	339	554	39	38	45	39	4	2,455
13	734 Contractual Services - Mgmt. Fees	196	287	295	438	201	321	280	14	13	16	13	1	2,074
14	735 Contractual Services - Testing	6	174	171	243	218	263	222	128	131	123	122	117	1,919
15	736 Contractual Services - Other	99	680	121	1,304	96	122	138	184	188	176	176	173	3,458
16	741 Rental of Building/Real Prop.	3	20	25	58	(0)	26	42	3	3	3	3	0	187
17	742 Rental of Equipment	16	107	135	314	(1)	139	227	16	15	19	16	2	1,005
18	750 Transportation Expenses	102	100	100	64	(0)	14	14	1	1	1	1	0	398
19	756 Insurance - Vehicle	5	16	19	41	3	20	30	2	2	2	2	0	141
20	757 Insurance - General Liability	30	39	41	57	29	42	49	1	1	2	1	0	293
21	758 Insurance - Workman's Comp.	6	14	17	32	5	17	25	1	1	2	1	0	123
22	759 Insurance - Other	9	9	9	9	9	9	9	0	0	0	0	0	63
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	6	38	48	111	(0)	49	80	89	91	93	92	87	783
27	775 Miscellaneous Expense	38	0	17	17	17	22	34	452	463	433	433	433	2,359
28	TOTAL SEWER O & M EXPENSES	2,238	6,127	6,385	11,526	3,238	6,350	7,883	3,742	3,657	3,699	3,631	3,194	61,670

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	2007												2007 Dec	Total Annual
		(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec		
1	701 Salaries & Wages - Employees	979	1,499	1,658	2,686	884	1,682	2,185	979	975	993	978	896	16,394	
2	703 Salaries & Wages - Officers, Exec.	4	27	35	81	(0)	36	58	4	4	5	4	0	258	
3	704 Employee Pensions & Benefits	355	550	476	998	430	668	807	205	199	207	202	175	5,272	
4	710 Purchased Sewage Treatment	41	270	340	794	(1)	351	573	41	39	47	40	4	2,538	
5	711 Sludge Removal Expense	425	887	1,180	1,256	971	1,049	1,497	387	391	385	372	300	9,099	
6	715 Purchased Power	535	862	1,003	1,672	395	923	965	503	512	492	481	426	8,769	
7	716 Fuel for Power Production	70	463	584	1,362	(2)	602	983	70	67	80	69	7	4,355	
8	718 Chemicals	228	558	258	381	286	363	624	314	333	335	335	330	4,344	
9	720 Materials & Supplies	1	5	521	15	(0)	7	11	61	62	58	58	57	855	
10	731 Contractual Services - Engineering	11	73	92	213	(0)	94	154	15	14	17	15	5	702	
11	732 Contractual Services - Accounting	19	86	59	77	22	59	68	17	18	15	15	13	465	
12	733 Contractual Services - Legal	47	315	398	928	(2)	410	669	47	46	55	47	5	2,966	
13	734 Contractual Services - Mgmt. Fees	222	333	344	516	227	372	331	16	16	19	16	2	2,415	
14	735 Contractual Services - Testing	8	183	184	269	220	276	241	131	133	126	125	118	2,013	
15	736 Contractual Services - Other	101	689	127	1,327	97	128	148	186	190	178	178	174	3,523	
16	741 Rental of Building/Real Prop.	4	24	30	71	(0)	31	51	4	3	4	4	0	226	
17	742 Rental of Equipment	19	129	163	380	(1)	168	274	19	19	22	19	2	1,214	
18	750 Transportation Expenses	132	129	128	82	(0)	18	17	1	1	1	1	0	512	
19	756 Insurance - Vehicle	5	18	22	48	3	23	36	2	2	3	2	0	166	
20	757 Insurance - General Liability	33	43	46	65	31	46	56	2	2	2	2	0	326	
21	758 Insurance - Workman's Comp.	7	16	19	38	5	20	29	2	2	2	2	0	141	
22	759 Insurance - Other	9	9	9	9	9	9	9	0	0	0	0	0	63	
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	770 Bad Debt Expense	7	46	58	134	(0)	59	97	59	61	62	61	55	698	
27	775 Miscellaneous Expense	46	0	21	21	21	26	41	547	559	524	524	524	2,854	
28	TOTAL SEWER O & M EXPENSES	3,305	7,214	7,754	13,424	3,594	7,420	9,924	3,609	3,648	3,632	3,549	3,095	70,169	

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Venetian Village

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: B-7

Page: 1 of 1

Preparer: Jack Schreyer

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

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

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Venetian Village

Schedule: B-7 Supl

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended: 12/31/2005

Preparer: Jack Schreyer

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

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

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Venetian Village

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: B-8

Page: 1 of 1

Preparer: Jack Schreyer

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

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

Supporting Schedules: B-6, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Venetian Village

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: B-8 Supl

Page: 1 of 1

Preparer: Jack Schreyer

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

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

Contractual Services

Florida Public Service Commission

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

Schedule: B-9
 Page: 1 of 1
 Preparer: Jack Schreyer

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

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
Water				
1	Aqua Services, Inc.	Management	4,041	Corporate services and sundry charges
2	26483Harbor Branch	Testing-Treat-Ops	1,913	Lab Testing
3	28326ALTERNATIVE	Oth-T&D-Maint	1,768	Oth-T&D-Maint
4				
5				
6				
7				
8				
9				
10				
Sewer				
11	Aqua Services, Inc.	Management	2,562	Corporate services and sundry charges
12	26483Harbor Branch	Testing-Treat-Ops	1,511	Testing-Treat-Ops
13	28332FLORIDA LAWN CARE	Oth-T&D-Ops	1,076	Oth-T&D-Ops
14				
15				
16				
17				
18				
19				
20				

Analysis of Major Maintenance Projects

Florida Public Service Commission

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

Schedule: B-11
 Page: 1 of 1
 Preparer: Jack Schreyer

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

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

Allocation of Expenses

Florida Public Service Commission

Venetian Village

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-12

Page: 1 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(5) Allocation Percentages (Note A)				(8) Allocation Method	(10) Amounts Allocated			
			(4) Water	(5) Sewer	(6) Other	(7) Total		(9) Water	(10) Sewer	(11) Other	(12) Total
1	603 / 703	Salaries - Officers	0.42%	0.26%		0.67%	Customers *	265	121		386
2	604 / 704	Pensions & Benefits	0.42%	0.26%		0.67%	Customers *	4,086	3,691		7,777
3	632 / 732	Contractual Services - Acctg	0.42%	0.26%		0.67%	Customers *	1,398	836		2,234
4	633 / 733	Contractual Services - Legal	0.42%	0.26%		0.67%	Customers *	121	136		258
5	634 / 734	Contractual Services - Mgmt.	0.42%	0.26%		0.67%	Customers *	4,805	2,988		7,793
6	641 / 741	Rental of Building/Real Prop.	0.42%	0.26%		0.67%	Customers *	137	69		206
7	656 / 756	Insurance - Vehicle	0.42%	0.26%		0.67%	Customers *	139	77		216
8	657 / 757	Insurance - General Liability	0.42%	0.26%		0.67%	Customers *	262	147		408
9	658 / 758	Insurance - Work. Comp.	0.42%	0.26%		0.67%	Customers *	149	109		258
10	659 / 759	Insurance - Other	0.42%	0.26%		0.67%	Customers *	189	103		293
11	675 / 775	Miscellaneous Expense	0.42%	0.26%		0.67%	Customers *	1,752	407		2,160

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

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

Allocation of Expenses

Florida Public Service Commission

Venetian Village

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12

Page: 2 of 3

Preparer: Jack Schreyer

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

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

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

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

Allocation of Expenses

Florida Public Service Commission

Venetian Village

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12

Page: 3 of 3

Preparer: Jack Schreyer

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

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

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

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

Net Depreciation Expense - Water

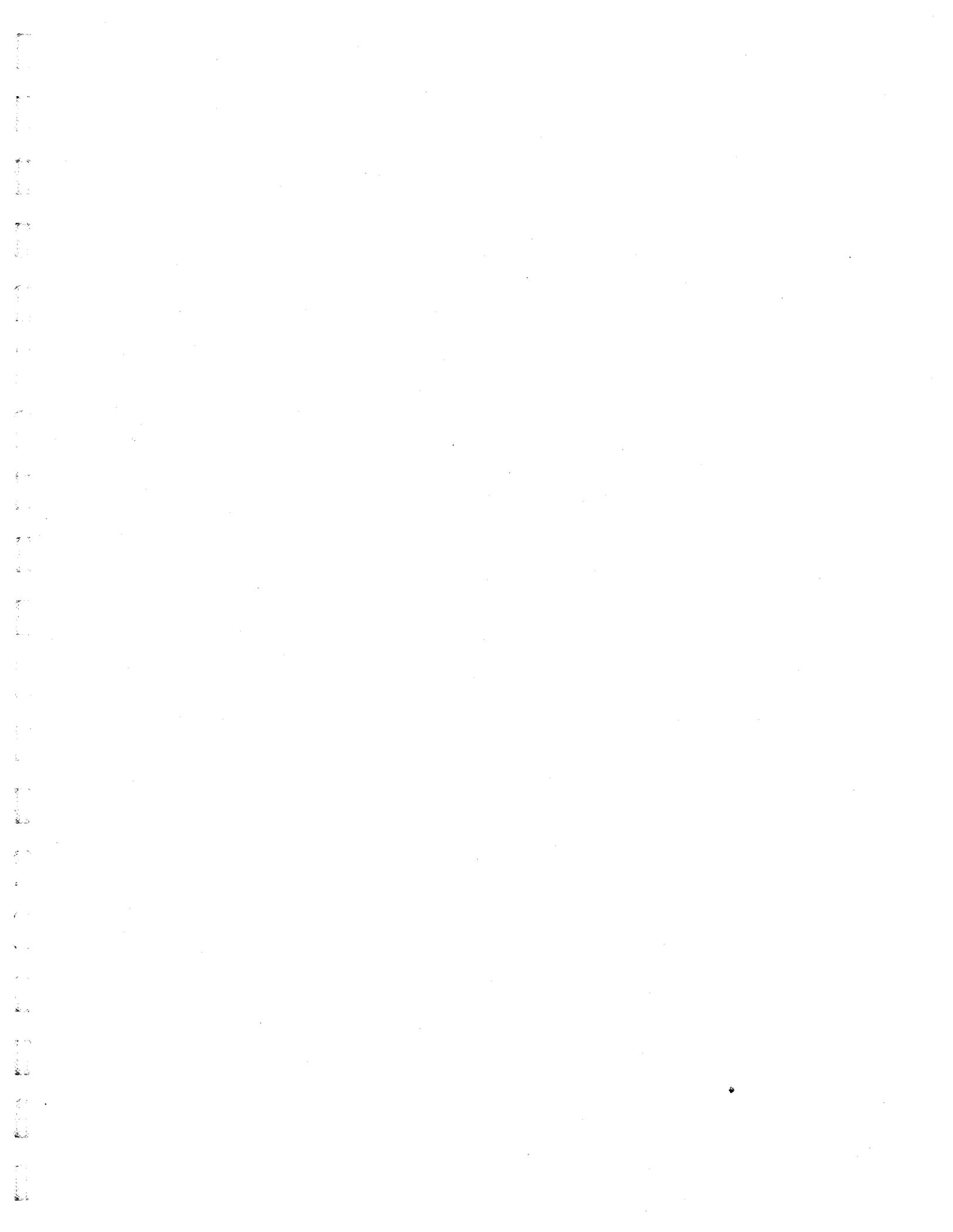
Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		2005 Per Books	Utility Adjustments	Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	301.1 Organization	0	0	0	100.00%	0
3	302.1 Franchises	0	14	14	100.00%	14
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT					
6	303.2 Land & Land Rights	0	0	0	100.00%	0
7	304.2 Structures & Improvements	0	377	377	100.00%	377
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0
10	307.2 Wells & Springs	0	106	106	100.00%	106
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0
12	309.2 Supply Mains	0	39	39	100.00%	39
13	310.2 Power Generation Equipment	0	1,041	1,041	100.00%	1,041
14	311.2 Pumping Equipment	0	516	516	100.00%	516
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0	0	0	100.00%	0
18	304.3 Structures & Improvements	0	0	0	100.00%	0
19	311.3 Pumping Equipment	0	0	0	100.00%	0
20	320.3 Water Treatment Equipment	0	90	90	100.00%	90
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0
22	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights	0	0	0	100.00%	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0
26	330.4 Distr. Reservoirs & Standpipes	0	1,415	1,415	100.00%	1,415
27	331.4 Transm. & Distribution Mains	0	163	163	100.00%	163
28	333.4 Services	0	395	395	100.00%	395
29	334.4 Meters & Meter Installations	0	361	361	100.00%	361
30	335.4 Hydrants	0	0	0	100.00%	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0
33	GENERAL PLANT					
34	303.5 Land & Land Rights	0	0	0	100.00%	0
35	304.5 Structures & Improvements	0	40	40	100.00%	40
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0
37	340.51 Computer Equipment	0	61	61	100.00%	61
38	341.5 Transportation Equipment	0	0	0	100.00%	0
39	342.5 Stores Equipment	0	0	0	100.00%	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0
43	346.5 Communication Equipment	0	0	0	100.00%	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0
46	TOTAL DEPRECIATION EXPENSE	0	4,619	4,619		4,619
	Composite U&U Rate				100.00%	
47	(LESS) AMORTIZATION OF CIAC	0	(1,968)	(1,968)		(1,968)
48	NET DEPRECIATION EXPENSE - WATER	0	2,650	2,650		2,650
49	Net Depr Expense Used & Useful	0				



**Venetian Village
TAX SCHEDULES**

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State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

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

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

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

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

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

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

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

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Venetian Village
Docket No. 060368-WS

Schedule: C-6
 Page: 1 of 3
 Preparer: Jack Schreyer

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

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

Line No.	Year	Account No. 283 Deferred Tax Liability			Account No. ____			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
WATER										
1	2003	0	0	0				0	0	0
2	2004	0	0	0				0	0	0
3	2005	242	1,453	1,696				242	1,453	1,696
4	2006	302	1,808	2,110				302	1,808	2,110
5	2007	361	2,163	2,524				361	2,163	2,524
SEWER										
6	2003	0	0	0				0	0	0
7	2004	0	0	0				0	0	0
8	2005	149	891	1,039				149	891	1,039
9	2006	185	1,108	1,293				185	1,108	1,293
10	2007	221	1,326	1,547				221	1,326	1,547

Accumulated Deferred Income Taxes - State**Florida Public Service Commission****Venetian Village****Docket No. 060368-WS**

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Schedule: C-6

Page: 2 of 3

Preparer: Jack Schreyer

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

Line No.	Year	(1)	(2)	(3)	(4)
		Account No. 28306 Deferred State Tax Liability			
		Beginning Balance	Current Year Change	Ending Balance	
WATER					
1	2003	0	0	0	
2	2004	0	0	0	
3	2005	0	242	242	
4	2006	242	59	302	
5	2007	302	59	361	
SEWER					
6	2003	0	0	0	
7	2004	0	0	0	
8	2005	0	149	149	
9	2006	149	36	185	
10	2007	185	36	221	

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Venetian Village

Schedule: C-6

Docket No. 060368-WS

Page: 3 of 3

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

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

Line No.	(1) Year	(2) Beginning Balance	(3) Account No. 28305 Deferred Federal Tax Liability		(4) Ending Balance
			Current Year Change		
WATER					
1	2003	0	0		0
2	2004	0	0		0
3	2005	0	1,453		1,453
4	2006	1,453	355		1,808
5	2007	1,808	355		2,163
SEWER					
6	2003	0	0		0
7	2004	0	0		0
8	2005	0	891		891
9	2006	891	218		1,108
10	2007	1,108	218		1,326

Investment Tax Credits - Analysis

Florida Public Service Commission

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

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

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

(1)	(2)	3% ITC				(7)	4% ITC				(13)
		Amount Realized		Amortization			Beginning Balance	Amount Realized		Amortization	
Line No.	Year	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance		Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.
1	NONE										

Investment Tax Credits - Analysis

Florida Public Service Commission

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

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

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	8% ITC							10% ITC					
	Beginning Year Balance	Amount Realized		Amortization		Ending Balance	Beginning Balance	Amount Realized		Amortization		Ending Balance	
	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.			Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.			
1	NONE							NONE					

Investment Tax Credits - Company Policies**Florida Public Service Commission**

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

Schedule: C-7
Page: 3 of 4
Preparer: Jack Schreyer

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

NONE

Investment Tax Credits - Section 46(f) Election**Florida Public Service Commission**

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

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

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

NONE

Parent's Debt Information

Florida Public Service Commission

Venetian Village

Docket No. 060368-WS

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

Schedule: C-8

Page: 1 of 1

Preparer: Jack Schreyer

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

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

Income Tax Returns**Florida Public Service Commission**

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

Schedule: C-9
Page: 1 of 1
Preparer: Jack Schreyer

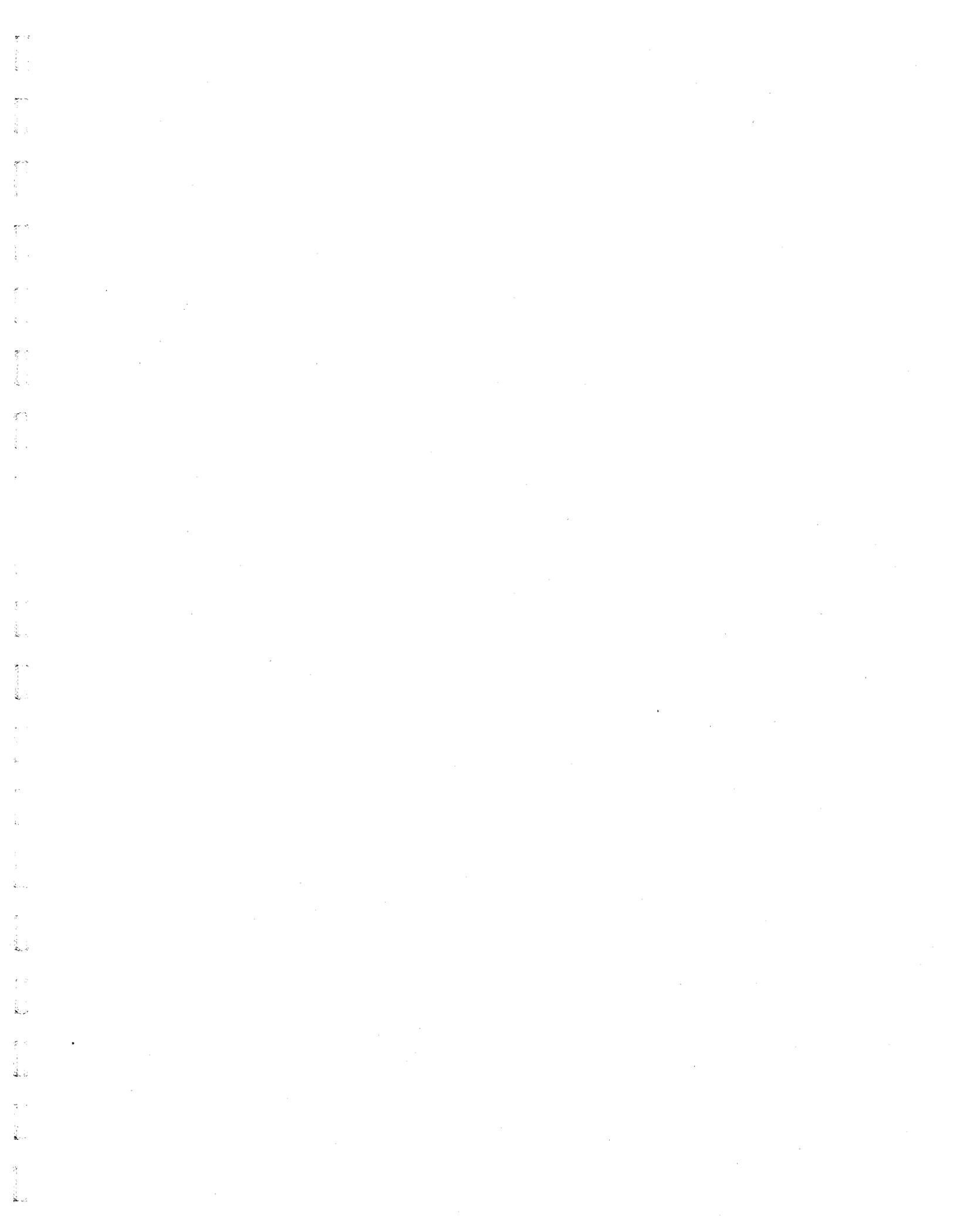
Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available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

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

Miscellaneous Tax Information**Florida Public Service Commission****Venetian Village**
Docket No. 060368-WS
Test Year Ending 12/31/05Schedule: C-10
Page: 1 of 1
Preparer: Jack Schreyer

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

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



**Venetian Village
CAPITAL SCHEDULES**

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

Schedule of Requested Cost of Capital

13 Month Average balance

Venetian Village**Docket No. 060368-WS**

Test Year Ending: 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: D-1

Page: 1 of 3

Preparer: Jack Schreyer

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER						
1 Long-Term Debt	25,294	35.84%	6.00%	2.15%	1,518	D-2
2 Short-Term Debt	0	0.00%		0.00%	0	D-2
3 Preferred Stock	0	0.00%		0.00%	0	D-2
4 Common Stock	37,940	53.77%	10.12%	5.44%	3,840	D-2
5 Customer Deposits	1,278	1.81%	6.00%	0.11%	77	D-2
6 Accumulated Deferred Income Taxes	6,053	8.58%	0.00%	0.00%	0	D-2
7 Total	<u>70,565</u>	<u>100.00%</u>		<u>7.70%</u>	<u>5,434</u>	
SEWER						
8 Long-Term Debt	52,253	38.53%	6.00%	2.31%	3,135	D-2
9 Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10 Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11 Common Stock	78,379	57.79%	10.12%	5.85%	7,932	D-2
12 Customer Deposits	1,278	0.94%	6.00%	0.06%	77	D-2
13 Accumulated Deferred Income Taxes	3,710	2.74%	0.00%	0.00%	0	D-2
14 Total	<u>135,620</u>	<u>100.00%</u>		<u>8.22%</u>	<u>11,144</u>	

Schedule of Requested Cost of Capital

13 Month Average balance

Venetian Village**Docket No. 060368-WS**

Test Year Ending: 12/31/06

Historical [] Projected [X]

Florida Public Service Commission

Schedule: D-1

Page: 2 of 3

Preparer: Jack Schreyer

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

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

Schedule of Requested Cost of Capital

13 Month Average balance

Venetian Village**Docket No. 060368-WS**

Test Year Ending: 12/31/07

Historical [] Projected [X]

Florida Public Service Commission

Schedule: D-1

Page: 3 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Class of Capital	(2) Reconciled To Requested Rate Base	(3) Ratio	(4) Cost Rate	Weighted Cost Rate	(5) Cost	(6) Supporting Schedules
WATER							
1	Long-Term Debt	59,732	37.25%	6.00%	2.24%	3,584	D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
4	Common Stock	89,599	55.88%	10.12%	5.65%	9,067	D-2
5	Customer Deposits	1,278	0.80%	6.00%	0.05%	77	D-2
6	Accumulated Deferred Income Taxes	9,740	6.07%	0.00%	0.00%	0	D-2
7	Total	<u>160,349</u>	<u>100.00%</u>		<u>7.94%</u>	<u>12,728</u>	
SEWER							
8	Long-Term Debt	93,957	38.80%	6.00%	2.33%	5,637	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	140,935	58.20%	10.12%	5.89%	14,263	D-2
12	Customer Deposits	1,278	0.53%	6.00%	0.03%	77	D-2
13	Accumulated Deferred Income Taxes	5,970	2.47%	0.00%	0.00%	0	D-2
14	Total	<u>242,140</u>	<u>100.00%</u>		<u>8.25%</u>	<u>19,977</u>	

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Venetian Village**Docket No. 060368-WS**

Test Year Ending: 12/31/05

Historical [X] Projected []

Schedule: D-2

Page: 1 of 3

Preparer: Jack Schreyer

Explanation: Provide a reconciliation of the average basis capital structure to requested rate base.

Explain all adjustments. Submit an additional schedule if a year-end basis is used.

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

* List corresponding adjustments to rate base below:

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

Recap Schedules: D-1

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Venetian Village**Docket No. 060368-WS**

Test Year Ending: 12/31/06

Historical [] Projected [X]

Schedule: D-2

Page: 2 of 3

Preparer: Jack Schreyer

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

Line No.	Class of Capital	(1) Average Test Year	(3) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base	(7) Supporting Schedules
			(4) Specific (Explain)	(5) Pro rata *	(2) Average Test Year		
Water							
1	Long-Term Debt	31,387				31,387	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	47,080				47,080	
5	Customer Deposits	1,278				1,278	D-7
6	Accumulated Deferred Income Taxes	8,036				8,036	
7	Total	<u>87,781</u>			<u>0</u>	<u>87,781</u>	A-1
Sewer							
8	Long-Term Debt	55,248				55,248	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	82,872				82,872	
12	Customer Deposits	1,278				1,278	D-7
13	Accumulated Deferred Income Taxes	4,925				4,925	
14	Total	<u>144,323</u>			<u>0</u>	<u>144,323</u>	A-2

* List corresponding adjustments to rate base below:

Recap Schedules: D-1

Reconciliation of Capital Structure to Requested Rate Base

13 Month Average Balance

Venetian Village**Docket No. 060368-WS**

Test Year Ending: 12/31/07

Historical [] Projected [X]

Florida Public Service Commission

Schedule: D-2

Page: 3 of 3

Preparer: Jack Schreyer

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

Line No.	Class of Capital	(1)	(2)	Reconciliation Adjustments			(6)	(7)
		Average Test Year	Specific	(4) (Explain)	(5) Pro rata *	Reconciled To Requested Rate Base	Supporting Schedules	
Water								
1	Long-Term Debt		59,732				59,732	D-5
2	Short-Term Debt		0				0	D-4
3	Preferred Stock		0				0	D-3
4	Common Stock		89,599				89,599	
5	Customer Deposits		1,278				1,278	D-7
6	Accumulated Deferred Income Taxes		9,740				9,740	
7	Total		<u>160,349</u>			<u>0</u>	<u>160,349</u>	A-1
Sewer								
8	Long-Term Debt		93,957				93,957	D-5
9	Short-Term Debt		0				0	D-4
10	Preferred Stock		0				0	D-3
11	Common Stock		140,935				140,935	
12	Customer Deposits		1,278				1,278	D-7
13	Accumulated Deferred Income Taxes		5,970				5,970	
14	Total		<u>242,140</u>			<u>0</u>	<u>242,140</u>	A-2

* List corresponding adjustments to rate base below:

Recap Schedules: D-1

Cost of Short-Term Debt

Florida Public Service Commission

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

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

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

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

Florida Public Service Commission

Cost of Long-Term Debt

Schedule: D-5
 Page: 1 of 2
 Preparer: Jack Schreyer

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

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

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

All Long Term Debt is issued and held by the parent

Cost of Long-Term Debt

Florida Public Service Commission

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Description, Coupon Rate Years of Life	Issue Date Maturity Date	Principal Amt. Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Disc. (Prem) Associated With Col (4)	Unamortized Issuing Exp. Associated with Col (4)	Annual Amort. of Discount (Prem) on Principal Outst.	Annual Amort. of Issuing Exp. on Principal Outstanding	Interest Cost (Coupon Rate) x Col(4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/ (4)-(6)-(7))
2005												
1	-	-	-	-	-	-	-	-	-	-	-	-
2	-	-	-	-	-	-	-	-	-	-	-	-
2006												
3	Note -	6.00% 10/31/06 -	20,501,000	4,731,000	-	-	-	-	-	283,860	283,860	6.00%
4	-	-	-	-	-	-	-	-	-	-	-	-
				<u>4,731,000</u>								
2007												
5	Note -	6.00% 10/31/06 -	20,501,000	20,501,000	-	-	-	-	-	1,230,060	1,230,060	6.00%
6	-	-	-	-	-	-	-	-	-	-	-	-
				<u>20,501,000</u>								

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Venetian Village

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006, 2007

Utility [X] or Parent []

Schedule: D-6

Page: 1 of 2

Preparer: <name>

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

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

1 All Long Term Debt is issued and held by the parent

Schedule of Customer Deposits

Florida Public Service Commission

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

Schedule: D-7
 Page: 1 of 1
 Preparer: Jack Schreyer

Utility [X] or Parent []

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

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



Venetian Village RATES SCHEDULES

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Rate Schedule - Sewer	E-1s	128
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Miscellaneous Service Charges

Florida Public Service Commission

Venetian Village

Docket No. 060368-WS

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

Schedule: E-4

Page: 1 of 1

Preparer: Jack Schreyer

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

WATER

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

SEWER

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

Derivation of charges

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

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

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

Miscellaneous Service Charge Revenue

Florida Public Service Commission

Venetian Village

Docket No. 060368-WS

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

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

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

Line No.	(1) Month/ Year	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Premises Visit	(6) Other Charges	(7) Total
WATER							
1	Jan-05	0	0	0	0	0	0
2	Feb-05	15	0	0	0	0	15
3	Mar-05	30	0	0	0	40	70
4	Apr-05	60	0	0	0	0	60
5	May-05	45	0	0	0	0	45
6	Jun-05	30	0	0	0	0	30
7	Jul-05	30	0	0	0	20	50
8	Aug-05	30	0	0	0	0	30
9	Sep-05	45	0	0	0	0	45
10	Oct-05	45	0	0	0	0	45
11	Nov-05	0	0	0	0	0	0
12	Dec-05	30	0	0	0	0	30
13	Total Water	<u>360</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>60</u>	<u>420</u>
14	Annual Events	24	0	0	0	3	
15	2006 Rate	15	15	0	0	20	
16	2006 Revenue	360	0	0	0	60	420
17	2007 Rate	24	24	48	24	21	
18	2007 Revenue	576	0	0	0	63	639
SEWER							
19	Jan-05	0	0	0	0	0	0
20	Feb-05	0	0	0	0	0	0
21	Mar-05	0	0	0	0	0	0
22	Apr-05	0	0	0	0	0	0
23	May-05	0	0	0	0	0	0
24	Jun-05	0	0	0	0	0	0
25	Jul-05	0	0	0	0	0	0
26	Aug-05	0	0	0	0	0	0
27	Sep-05	0	0	0	0	0	0
28	Oct-05	0	0	0	0	0	0
29	Nov-05	0	0	0	0	0	0
30	Dec-05	0	0	0	0	0	0
31	Total Sewer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
32	Annual Events	0	0	0	0	0	
33	2006 Rate	Actual cost	Actual cost	Actual cost	0	0	
34	2006 Revenue	0	0	0	0	0	0
35	2007 Rate	Actual cost	Actual cost	Actual cost	24	21	
36	2007 Revenue	0	0	0	0	0	0

Public Fire Hydrants Schedule

Florida Public Service Commission

Venetian Village

Schedule: E-6

Docket No. 060368-WS

Page: 1 of 1

Schedule Year End: 12/31/2005

Preparer: Jack Schreyer

Water [X] or Sewer []

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

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

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

Private Fire Protection Service**Florida Public Service Commission****Venetian Village****Docket No. 060368-WS**

Schedule Year End: 12/31/2005

Water [X] or Sewer []

Schedule: E-7

Page: 1 of 1

Preparer: Jack Schreyer

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

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

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

Contracts and Agreements Schedule**Florida Public Service Commission****Venetian Village****Docket No. 060368-WS**

Schedule Year End: 12/31/2005

Schedule: E-8

Page: 1 of 1

Preparer: Jack Schreyer

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

<u>Line</u>	<u>(1)</u>	<u>(2)</u>
<u>No.</u>	<u>Type</u>	<u>Description</u>

N/A

Tax or Franchise Fee Schedule

Florida Public Service Commission

Venetian Village

Docket No. 060368-WS

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

Schedule: E-9

Page: 1 of 1

Preparer: Jack Schreyer

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

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

SEWER

3	Regulatory Assessment Fee	Florida Public Service Comm.			
4					

Service Availability Charges Schedule

Florida Public Service Commission

Venetian Village

Docket No. 060368-WS

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

Schedule: E-10

Page: 1 of 1

Preparer: Jack Schreyer

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

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

Guaranteed Revenues Received

Florida Public Service Commission

Venetian Village

Docket No. 060368-WS

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

Schedule: E-11

Page: 1 of 1

Preparer: Jack Schreyer

Water [X] or Sewer [X]

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

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

Class A Utility Cost of Service Study**Florida Public Service Commission****Venetian Village**

Schedule: E-12

Docket No. 060368-WS

Page: 1 of 1

Test Year Ended: 12/31/2005

Preparer: Jack Schreyer

Water [X] or Sewer [X]

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

Line
No.

Not applicable; no industrial customers.

Projected Test Year Revenue Calculation

Florida Public Service Commission

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

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

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

(consumption is in 1,000 gallons)												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Class/Meter Size	Historical Year 2005 Bills	Proj. Test Year 2006 Factor	Proj. Test Year 2006 Bills	Historical Year 2005 Consump.	Proj. Test Year 2006 Factor	Proj. Test Year 2006 Consump.	Present Rates	Proj. Test Year 2006 Revenue	Conserv. Gallons	Proposed Rates	Projected 2006 Rev. Req.
1	Residential											
2	5/8" X 3/4"	1,752	Note A	1,800	9,280	Note B	9,534	10.28	18,504		23.67	42,606
3	3/4"	0		0	0		0	15.44	0		35.51	0
4	1"	0		0	0		0	25.71	0		59.18	0
5	1-1/2"	0		0	0		0	51.43	0		118.36	0
6	2"	0		0	0		0	82.28	0		189.37	0
7	3"	0		0	0		0	164.57	0		378.75	0
8	4"	0		0	0		0	257.27	0		591.80	0
9	<i>Gallonge</i>											
10	Block 1	-		0	9,280		9,534	3.89	37,088	7,233	3.39	24,520
11	Block 2	-		0	0		0	-	0	2,301	4.24	9,757
12	Block 3	-		0	0		0	-	0	0	-	0
13	Total Residential	1,752		1,800	9,280		9,534		55,592	9,534		76,883
14												
15	Commerical											
16	5/8" X 3/4"	12		12	310		310	10.28	123		23.67	284
17	3/4"	0		0	0		0	15.44	0		35.51	0
18	1"	0		0	0		0	25.71	0		59.18	0
19	1-1/2"	0		0	0		0	51.43	0		118.36	0
20	2"	0		0	0		0	82.28	0		189.37	0
21	3"	0		0	0		0	164.57	0		378.75	0
22	4"	0		0	0		0	257.27	0		591.80	0
23												
24	<i>Gallonge</i>	-		0	310		310	3.89	1,206	310	3.39	1,051
25	Total Commercial	12		12	0		310		1,329	310		1,335
26												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	-	0		23.67	0
29	3/4"	0		0	0		0	-	0		35.51	0
30	1"	0		0	0		0	-	0		59.18	0
31	1-1/2"	0		0	0		0	-	0		118.36	0
32	2"	0		0	0		0	-	0		189.37	0
33	3"	0		0	0		0	-	0		378.75	0
34	4"	0		0	0		0	-	0		591.80	0
35												
36	<i>Gallonge</i>	-		0	0		0	-	0	0	3.39	0
37	Total Multi-Family	0		0	0		0		0	0		0
38												
39	Fire Protection											
40	2"	0		0				-	0		47.34	0
41	3"	0		0				-	0		94.69	0
42	4"	0		0				-	0		147.95	0
43	6"	0		0				-	0		295.90	0
44	8"	0		0				-	0		473.44	0
45	10"	0		0				-	0		680.57	0
46	Per Hydrant	0		0				-	0		-	0
47	Total Fire Protection	0		0					0			0
48												
49	Subtotals	1,764		1,812	9,280		9,844		56,921	9,844		78,218
50	Misc. Service Charge								420			639
51	Total Revenue								<u>57,341</u>			<u>78,857</u>

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

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

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

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

(consumption is in 1,000 gallons)												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Class/Meter Size	Proj. Test Year 2006 Bills	Proj. Year 2007 Factor	Proj. Test Year 2007 Bills	Proj. Test Year 2006 Consump.	Proj. Year 2007 Factor	Proj. Test Year 2007 Consump.	Present Rates	Proj. Test Year 2007 Revenue	Conserv. Gallons	Proposed Rates	Projected 2007 Rev. Req.
1	Residential											
2	5/8" X 3/4"	1,800	Note A	1,848	9,534	Note B	9,788	10.28	18,997		23.67	43,742
3	3/4"	0		0	0		0	15.44	0		35.51	0
4	1"	0		0	0		0	25.71	0		59.18	0
5	1-1/2"	0		0	0		0	51.43	0		118.36	0
6	2"	0		0	0		0	82.28	0		189.37	0
7	3"	0		0	0		0	164.57	0		378.75	0
8	4"	0		0	0		0	257.27	0		591.80	0
9	Gallonge											
10	Block 1	0		0	9,534		9,788	3.89	38,077	7,426	3.39	25,174
11	Block 2	0		0	0		0	-	0	2,362	4.24	10,017
12	Block 3	0		0	0		0	-	0	0	-	0
13	Total Residential	<u>1,800</u>		<u>1,848</u>	<u>9,534</u>		<u>9,788</u>		<u>57,075</u>	<u>9,788</u>		<u>78,933</u>
14												
15	Commerical											
16	5/8" X 3/4"	12		12	310		310	10.28	123		23.67	284
17	3/4"	0		0	0		0	15.44	0		35.51	0
18	1"	0		0	0		0	25.71	0		59.18	0
19	1-1/2"	0		0	0		0	51.43	0		118.36	0
20	2"	0		0	0		0	82.28	0		189.37	0
21	3"	0		0	0		0	164.57	0		378.75	0
22	4"	0		0	0		0	257.27	0		591.80	0
23									0			
24	Gallonge	<u>0</u>		<u>0</u>	<u>310</u>		<u>310</u>	<u>3.89</u>	<u>1,206</u>	<u>310</u>	<u>3.39</u>	<u>1,051</u>
25	Total Commerical	<u>12</u>		<u>12</u>	<u>310</u>		<u>310</u>		<u>1,329</u>	<u>310</u>		<u>1,335</u>
26												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	-	0		23.67	0
29	3/4"	0		0	0		0	-	0		35.51	0
30	1"	0		0	0		0	-	0		59.18	0
31	1-1/2"	0		0	0		0	-	0		118.36	0
32	2"	0		0	0		0	-	0		189.37	0
33	3"	0		0	0		0	-	0		378.75	0
34	4"	0		0	0		0	-	0		591.80	0
35									0			
36	Gallonge	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>-</u>	<u>0</u>	<u>0</u>	<u>3.39</u>	<u>0</u>
37	Total Multi-Family	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38												
39	Fire Protection											
40	2"	0		0				-	0		47.34	0
41	3"	0		0				-	0		94.69	0
42	4"	0		0				-	0		147.95	0
43	6"	0		0				-	0		295.90	0
44	8"	0		0				-	0		473.44	0
45	10"	0		0				-	0		680.57	0
46	Per Hydrant	0		0				-	0		-	0
47	Total Fire Protection	<u>0</u>		<u>0</u>				<u>-</u>	<u>0</u>			<u>0</u>
48												
49	Subtotals	<u>1,812</u>		<u>1,860</u>	<u>9,844</u>		<u>10,098</u>		<u>58,404</u>	<u>10,098</u>		<u>80,268</u>
50	Misc. Service Charge								<u>420</u>			<u>639</u>
51	Total Revenue								<u>58,824</u>			<u>80,907</u>

Note A: Reflects projected customer growth for 2007

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

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

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

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

(usage is in 1,000 gallons)												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Class/Meter Size	Historical Year 2005 Bills	Proj. Year 2006 Factor	Proj. Test Year 2006 Bills	Historical Year 2005 Usage	Proj. Year 2006 Factor	Proj. Test Year 2006 Usage	Present Rates	Proj. Test Year 2006 Revenue	Proposed Year 2006 Usage	Proposed Rates	Projected 2006 Rev. Rec.
1	Residential											
2	5/8" X 3/4"	1,101	Note A	1,125	4,573	Note B	4,673	20.45	23,006		45.86	51,593
3	3/4"	0		0	0		0	20.45	0		68.79	0
4	1"	0		0	0		0	20.45	0		114.66	0
5	1-1/2"	0		0	0		0	20.45	0		229.32	0
6	2"	0		0	0		0	20.45	0		366.90	0
7	3"	0		0	0		0	20.45	0		733.81	0
8	4"	0		0	0		0	20.45	0		1,146.58	0
9	Gallonge cap (gallons)										6,000	
10	Capped Usage	-			4,573		4,673	5.97	27,896	4,673	14.32	66,917
11	Usage Above Cap	-			1,280		1,308			1,308		
12												
13	Total Residential	<u>1,101</u>		<u>1,125</u>	<u>5,853</u>		<u>5,981</u>		<u>50,902</u>	<u>5,981</u>		<u>118,510</u>
14												
15	Commerical											
16	5/8" X 3/4"	0		0	0		0	-	0		45.86	0
17	3/4"	0		0	0		0	-	0		68.79	0
18	1"	0		0	0		0	-	0		114.66	0
19	1-1/2"	0		0	0		0	-	0		229.32	0
20	2"	0		0	0		0	-	0		366.90	0
21	3"	0		0	0		0	-	0		733.81	0
22	4"	0		0	0		0	-	0		1,146.58	0
23											0	
24	Gallonge	-			0		0	-	0	0	17.18	0
25	Total Commercial	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
26												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	-	0		45.86	0
29	3/4"	0		0	0		0	-	0		68.79	0
30	1"	0		0	0		0	-	0		114.66	0
31	1-1/2"	0		0	0		0	-	0		229.32	0
32	2"	0		0	0		0	-	0		366.90	0
33	3"	0		0	0		0	-	0		733.81	0
34	4"	0		0	0		0	-	0		1,146.58	0
35											0	
36	Gallonge	-			0		0	-	0	0	17.18	0
37	Total Multi-Family	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38												
39	Flat Rate											
40	Res. Wastewater Only	12		12				45.25	543		96.31	1,156
41	Sprinkler Heads	0		0				-	0		-	0
42	Reuse	0		0				-	0		-	0
43	Total Flat Rate - Other	<u>0</u>		<u>12</u>					<u>543</u>			<u>1,156</u>
44	Subtotals	<u>1,101</u>		<u>1,137</u>	<u>5,853</u>		<u>5,981</u>		<u>51,445</u>	<u>5,981</u>		<u>119,666</u>
45	Misc. Service Charge								0			0
46	Total Revenue								<u>51,445</u>			<u>119,666</u>

Note A: Reflects projected customer growth for 2006

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

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

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

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

(usage is in 1,000 gallons)											
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Class/Meter Size	Proj. Test Year 2006 Bills	Proj. Year 2007 Factor	Proj. Test Year 2006 Usage	Proj. Year 2007 Factor	Proj. Test Year 2006 Usage	Present Rates	Proj. Test Year 2007 Revenue	Proposed Year 2007 Usage	Proposed Rates	Projected 2007 Rev. Req.
1	Residential										
2	5/8" X 3/4"	1,125	Note A	1,161	Note B	1,146	20.45	23,742		45.86	53,243
3	3/4"	0		0		0	20.45	0		68.79	0
4	1"	0		0		0	20.45	0		114.66	0
5	1-1/2"	0		0		0	20.45	0		229.32	0
6	2"	0		0		0	20.45	0		366.90	0
7	3"	0		0		0	20.45	0		733.81	0
8	4"	0		0		0	20.45	0		1,146.58	0
9	Gallonge cap (gallons)									6,000	
10	Capped Usage			1,146		4,822	5.97	28,789	4,822	14.32	69,051
11	Usage Above Cap			0		1,350			1,350		
1	Total Residential	1,125		1,161		1,146		52,531	6,172		122,295
2											
3	Commerical										
4	5/8" X 3/4"	0	0	0		0	-	0		45.86	0
5	3/4"	0	0	0		0	-	0		68.79	0
6	1"	0	0	0		0	-	0		114.66	0
7	1-1/2"	0	0	0		0	-	0		229.32	0
8	2"	0	0	0		0	-	0		366.90	0
9	3"	0	0	0		0	-	0		733.81	0
10	4"	0	0	0		0	-	0		1,146.58	0
11										0	
12	Gallonge			0		0	-	0	0	17.18	0
13	Total Commercial	0		0		0		0	0		0
14											
15	Multi-Family										
16	5/8" X 3/4"	0	0	0		0	-	0		45.86	0
17	3/4"	0	0	0		0	-	0		68.79	0
18	1"	0	0	0		0	-	0		114.66	0
19	1-1/2"	0	0	0		0	-	0		229.32	0
20	2"	0	0	0		0	-	0		366.90	0
21	3"	0	0	0		0	-	0		733.81	0
22	4"	0	0	0		0	-	0		1,146.58	0
23										0	
24	Gallonge			0		0	-	0	0	17.18	0
25	Total Multi-Family	0		0		0		0	0		0
26											
27	Flat Rate										
28	Res. Wastewater Only	12	12				-	0		96.31	1,156
29	Sprinkler Heads	0	0				-	0		-	0
30	Reuse	0	0				-	0		-	0
31	Total Flat Rate - Other	12						0			1,156
32											
33	Subtotals	1,137		1,161		1,146		52,531	6,172		123,450
34	Misc. Service Charge							0			0
35	Total Revenue							52,531			123,450
36											

Note A: Reflects projected customer growth for 2007

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

Billing Analysis Schedules

Florida Public Service Commission

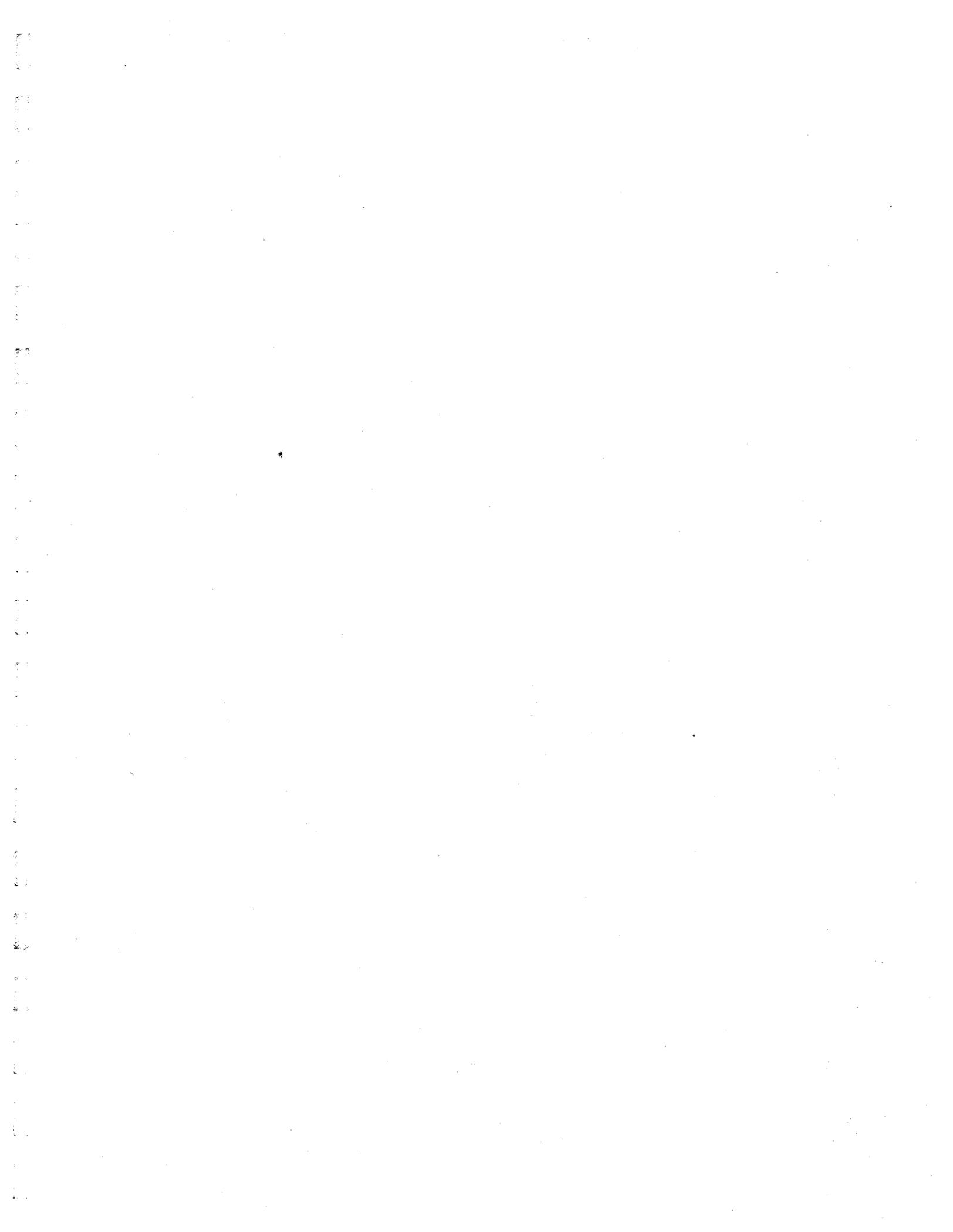
Venetian Village
Docket No. 060368-WS
 Schedule Year End: 12/31/2005
 Water [X] or Sewer [X]
 Customer Class:
 Meter Size:

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

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

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

See attached Bill Analyses



**Venetian Village
ENGINEERING SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Gallons of Wastewater Treated	F-2	152
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Used and Useful Calculation - Distribution & Collection Systems	F-7	157
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**Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons**

Florida Public Service Commission

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

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

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

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

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

Florida Public Service Commission

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

Schedule: F-2
Page: 1 of 1
Preparer: John F. Guastella

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

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

Water Treatment Plant Data

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

Florida Public Service Commission

Schedule: F-3
 Page: 1 of 1
 Preparer: John F. Guastella

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

Line No.	Description	Date	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		216,000
2	Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.	01/24/05	64,400
3	Five-Day Max Year: The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.	Day	
		1 05/31/05	53,400
		2 05/23/05	50,700
		3 05/22/05	50,700
		4 05/27/05	49,900
		5 05/17/05	46,000
		Average	50,140
4	Average Daily Flow		30,922
5	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		No

Sewer Treatment Plant Data

Florida Public Service Commission

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

Schedule: F-4
 Page: 1 of 1
 Preparer: John F. Guastella

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

Line No.	Description	Month	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		<u>36,000</u>
2	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak month was influenced by abnormal infiltration due to rainfall periods.	<u>July</u>	<u>49,000</u>

**Used and Useful Calculations
Water Treatment Plant**

Florida Public Service Commission

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

Schedule: F-5
 Page: 1 of 1
 Preparer: John F. Guastella

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

Line No.	Description	Used & Useful		Note
		Interim	Permanent	
1		100%	100%	Two Wells

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

**Used and Useful Calculations
Sewer Treatment Plant**

Florida Public Service Commission

**Venetian Village
Docket No. 060368-WS**

Schedule: F-6
Page: 1 of 1
Preparer: John F. Guastella

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

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

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

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

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

Florida Public Service Commission

**Venetian Village
Docket No. 060368-WS**

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

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

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

Line No.	Base ERCs 2005	Trended ERCs 2010	2012	Total Lots	Used & Useful Interim	Permanent	Note
----------	----------------	-------------------	------	------------	-----------------------	-----------	------

Water

1					100%	100%	Built- Out
---	--	--	--	--	------	------	------------

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

Sewer

2					100%	100%	-
---	--	--	--	--	------	------	---

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

Margin Reserve Calculations - Water & Sewer

Florida Public Service Commission

Venetian Village

Schedule: F-8

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended December 31 of:

Preparer: John F. Guastella

Historical 2005, Projected 2007

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

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

Line No.	(1) Year	(2) Average Meters	(3) Average ERCs	(4) Trend	(5) Increase
WATER					
1	2001	143.0	144.5	143.4	
2	2002	142.0	143.5	144.3	
3	2003	142.5	144.0	145.2	
4	2004	145.5	146.3	146.0	
5	2005	147.5	147.5	146.9	
6	2006			147.8	0.60%
7	2007			148.7	0.59%
8	2008			149.5	0.59%
9	2009			150.4	0.59%
10	2010			151.3	0.58% 5 yrs beyond 2005
11	2011			152.2	0.58%
12	2012			153.0	0.58% 5yrs beyond 2007

X Coefficient(s) 0.875

SEWER

13	2001	90.0	90.0	89.3	
14	2002	90.0	90.0	90.2	
15	2003	90.0	90.0	91.1	
16	2004	92.0	92.0	92.0	
17	2005	93.5	93.5	92.9	
18	2006			93.8	0.97%
19	2007			94.7	0.96%
20	2008			95.6	0.95%
21	2009			96.5	0.94%
22	2010			97.4	0.93% 5 yrs beyond 2005
23	2011			98.3	0.92%
24	2012			99.2	0.92% 5yrs beyond 2007

X Coefficient(s) 0.900

Equivalent Residential Connections - Water

Florida Public Service Commission

Venetian Village

Schedule: F-9

Docket No. 060368-WS

Page: 1 of 1

Test Year End: 12/31/2005

Preparer: John F. Guastella

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

Line No.	(1)	(2) SFR Customers		(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
1	2001	141	143	142.0	9,006	63.423	9,178	144.7	
2	2002	143	139	141.0	8,732	61.929	8,951	144.5	-0.12%
3	2003	139	144	141.5	8,852	62.558	8,871	141.8	-1.89%
4	2004	144	145	144.5	9,156	63.363	9,402	148.4	4.64%
5	2005	145	148	146.5	9,147	62.437	9,457	151.5	2.08%

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

1.15%

Equivalent Residential Connections - Sewer

Florida Public Service Commission

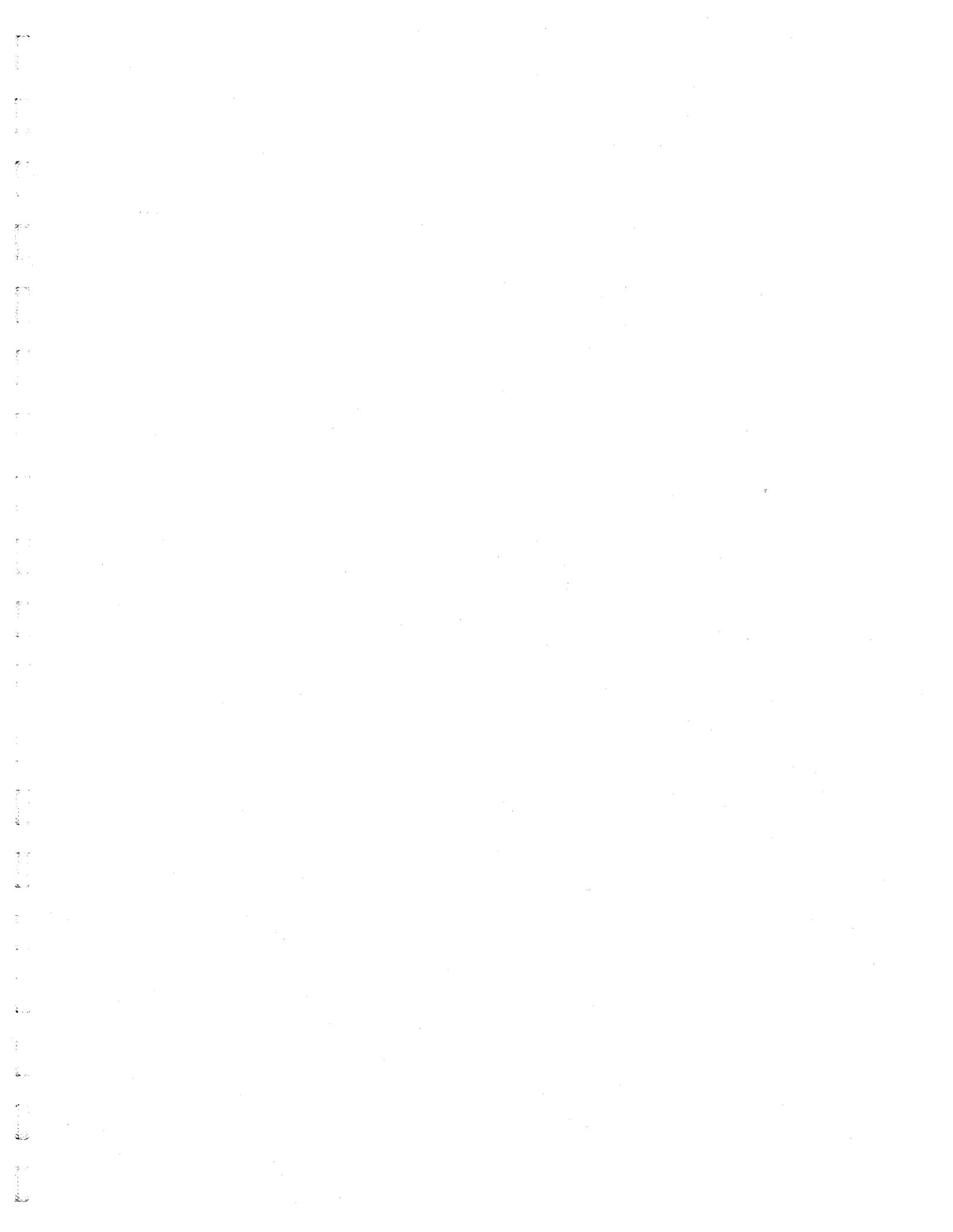
Venetian Village
 Docket No. 060368-WS
 Test Year End: 12/31/2005

Schedule: F-10
 Page: 1 of 1
 Preparer: John F. Guastella

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

Line No.	(1)	(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	2001	89	91	90.0	4,464	49.600	4,464	90.0	
2	2002	91	89	90.0	4,434	49.267	4,434	90.0	0.00%
3	2003	89	91	90.0	4,533	50.367	4,533	90.0	0.00%
4	2004	91	93	92.0	4,553	49.489	4,553	92.0	2.22%
5	2005	93	94	93.5	4,588	49.070	4,588	93.5	1.63%

Average Growth Through 5-Year Period (Col. 8) 0.96%



**Venetian Village
INTERIM RATE SCHEDULES**

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Rate Schedule - Interim Rates

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

Florida Public Service Commission

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

Explanation: Provide a schedule of present and proposed interim rates

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

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

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

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

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

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

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Venetian Village

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical Projected

Water Sewer

Schedule: G-3

Page: 1 of 1

Preparer: Jack Schreyer

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

Line

No.

NONE

Schedule of Water Net Operating Income - Interim

Florida Public Service Commission

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Description	Utility Adjusted Test Year	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules
Water						
1 Water Sales Revenues	54,179	0	54,179	9,187	63,366	B-4
2 Other Revenues	420	0	420	0	420	B-4
3 OPERATING REVENUES	<u>54,599</u>	<u>0</u>	<u>54,599</u>	<u>9,187</u>	<u>63,786</u>	
4 Operation & Maintenance	48,039	0	48,039	136	48,175	B-5
5 Depreciation, net of CIAC Amort.	2,650	0	2,650		2,650	B-13
6 Amortization	0	0	0		0	
7 Taxes Other Than Income	5,320	0	5,320	413	5,734	B-15
8 Provision for Income Taxes	(349)	0	(349)	2,522	2,173	C-1
9 OPERATING EXPENSES	<u>55,661</u>	<u>0</u>	<u>55,661</u>	<u>3,070</u>	<u>58,732</u>	
10 NET OPERATING INCOME	<u>(1,062)</u>	<u>0</u>	<u>(1,062)</u>	<u>6,116</u>	<u>5,054</u>	
11 RATE BASE	<u>70,565</u>	<u>0</u>	<u>70,565</u>		<u>70,565</u>	A-1
12 RATE OF RETURN	<u>-1.51%</u>				<u>7.16%</u>	
Sewer						
13 Sewer Sales Revenues	50,340	0	50,340	19,649	69,989	B-4
14 Other Revenues	0	0	0	0	0	B-4
15 OPERATING REVENUES	<u>50,340</u>	<u>0</u>	<u>50,340</u>	<u>19,649</u>	<u>69,989</u>	
16 Operation & Maintenance	43,421	0	43,421	290	43,711	B-6
17 Depreciation, net of CIAC Amort.	5,423	0	5,423		5,423	B-14
18 Amortization	0	0	0		0	
19 Taxes Other Than Income	5,122	0	5,122	884	6,006	B-15
20 Provision for Income Taxes	(1,207)	0	(1,207)	5,696	4,489	C-1
21 OPERATING EXPENSES	<u>52,759</u>	<u>0</u>	<u>52,759</u>	<u>6,870</u>	<u>59,629</u>	
22 NET OPERATING INCOME	<u>(2,419)</u>	<u>0</u>	<u>(2,419)</u>	<u>12,779</u>	<u>10,360</u>	
23 RATE BASE	<u>135,620</u>	<u>0</u>	<u>135,620</u>		<u>135,620</u>	A-2
24 RATE OF RETURN	<u>-1.78%</u>				<u>7.64%</u>	

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007			
1	NET OPERATING REVENUE		
2	Required Revenue Adjustment	9,187	19,649
3			
4	TAXES OTHER THAN INCOME TAX		
5	RAF on Revenue Adjustment @	4.50% 413	884
6			
7	INCOME TAX ADJUSTMENT		
8	Rate Year Revenue at Present Rates	54,599	50,340
9	Plus Required Revenue Adjustment	9,187	19,649
10	Rate Year Revenue at Proposed Rates	63,786	69,989
11			
12	Less Operating Expenses Before Income Taxes	(56,559)	(55,140)
13	Less Interest Expense	(1,594)	(3,212)
14	Taxable Income	5,633	11,637
15	Income Tax at Composite Rate of	38.58% 2,173	4,489
16	Less Income Tax at Present Rates	349	1,207
17			
18	Income Tax Adjustment	2,522	5,696

Schedule of Requested Cost of Capital

Florida Public Service Commission

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER							
1	Long-Term Debt	25,294	35.84%	6.00%	2.15%	1,518	D-2
2	Short-Term Debt	0	0.00%		0.00%	0	D-2
3	Preferred Stock	0	0.00%		0.00%	0	D-2
4	Common Stock	37,940	53.77%	9.12%	4.90%	3,460	D-2
5	Customer Deposits	1,278	1.81%	6.00%	0.11%	77	D-2
6	Accumulated Deferred Income Taxes	6,053	8.58%	0.00%	0.00%	0	D-2
7	Total	<u>70,565</u>	<u>100.00%</u>		<u>7.16%</u>	<u>5,054</u>	
SEWER							
8	Long-Term Debt	52,253	38.53%	6.00%	2.31%	3,135	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	78,379	57.79%	9.12%	5.27%	7,148	D-2
12	Customer Deposits	1,278	0.94%	6.00%	0.06%	77	D-2
13	Accumulated Deferred Income Taxes	3,710	2.74%	0.00%	0.00%	0	D-2
14	Total	<u>135,620</u>	<u>100.00%</u>		<u>7.64%</u>	<u>10,360</u>	

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