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COMMISSION
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Village Water
Water and Sewer

Docket No. 060368-WS

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

Polk County, Florida

VOLUME 1

Containing
Financial, Rate and Engineering
Minimum Filing Requirements

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

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

Aqua Utilities Florida, Inc.

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**Village Water
RATE BASE**

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Schedule of Water Rate Base

Florida Public Service Commission

Village Water

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.

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Historical Base Year 2005			Intermediate Year 2006		Projected Test Year 2007			Supporting Schedules
		Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance		
1	Utility Plant in Service	176,234	407	176,641	47,300	223,941	34,198	258,139	A-5	
2	Utility Land & Land Rights	0	0	0	0	0	0	0	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	(28,525)	271	(28,254)	(7,905)	(36,159)	(6,050)	(42,209)	A-9	
6	Less: CIAC	(1,800)	0	(1,800)	0	(1,800)	(1,523)	(3,323)	A-12	
7	Accumulated Amortization of CIAC	142	0	142	93	235	121	356	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	9,187	9,187	(186)	9,002	8,032	17,034	A-17	
12	Total Rate Base	146,051	9,866	155,917	39,302	195,219	34,778	229,997		

Schedule of Sewer Rate Base

Florida Public Service Commission

Village Water

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.

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			Historical Base Year 2005		Intermediate Year 2006		Projected Test Year 2007			
		Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Supporting Schedules	
1	Utility Plant in Service	264,644	76	264,720	271,554	536,273	635,220	1,171,494	A-6	
2	Utility Land & Land Rights	19,000	0	19,000	0	19,000	0	19,000	A-6	
3	Less: Non-Used & Useful Plant	0	(28,725)	(28,725)	(54,577)	(83,301)	(123,321)	(206,622)	A-7	
4	Construction Work in Progress	0	0	0	0	0	0	0		
5	Less: Accumulated Depreciation	(90,830)	(196)	(91,026)	(15,685)	(106,711)	(37,042)	(143,753)	A-10	
6	Less: CIAC	0	0	0	0	0	(1,015)	(1,015)	A-12	
7	Accumulated Amortization of CIAC	0	0	0	0	0	10	10	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	37,716	37,716	(1,962)	35,754	(8,613)	27,141	A-17	
12	Total Rate Base	192,814	8,871	201,685	199,330	401,015	465,240	866,255		

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Village Water

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	407	75	
3		0	1	
4	Total Adjustments	407	76	
5				
6	UTILITY LAND & LAND RIGHTS			A-5, A-6
7	Additions and retirements	0	0	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
8	Order	0	0	
9	Total Adjustments	0	0	
10				
11	(-)NON-USED & USEFUL			A-7
	Plant & CIAC additions, retirements, depreciation and			
	amortization	0	(28,725)	
12				
13				
14	CONSTRUCTION WORK IN PROGRESS			
15	Not Applicable	0	0	
16				
17	(-)ACCUMULATED DEPRECIATION			A-9, A-10
18	Depreciation and retirements	271	(196)	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
19	Order	0	0	
20	Total Adjustments	271	(196)	
21				
22	(-)CIAC			A-12
23	New connections	0	0	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
24	Order	0	0	
25	Total Adjustments	0	0	
26				
27	ACCUMULATED AMORTIZATION OF CIAC			A-14
28	Amortization	0	0	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
29	Order	0	0	
30		0	0	
31				
32	ACQUISITION ADJUSTMENTS			
33	Not Applicable	0	0	
34				
35	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
36	Not Applicable	0	0	
37				
38	(-)ADVANCES FOR CONSTRUCTION			A-16
39	Not Applicable	0	0	
40				
41	WORKING CAPITAL ALLOWANCE			A-17
42	Based on Balance Sheet method	9,187	37,716	
43				
44	OTHER			
45	Not Applicable	0	0	
46				
47	TOTAL RATE BASE ADJUSTMENTS	9,866	8,871	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Additions and retirements	47,300	271,554	
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	(54,577)	
9				
10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable	0	0	
12				
13	(-)ACCUMULATED DEPRECIATION			A-9, A-10
14	Depreciation and retirements	(7,905)	(15,685)	
15				
16	(-)CIAC			A-12
17	New connections	0	0	
18				
19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization	93	0	
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	(186)	(1,962)	
33				
34	OTHER			
35	Not Applicable	0	0	
36				
37	TOTAL RATE BASE ADJUSTMENTS	<u>39,302</u>	<u>199,330</u>	

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

UPIS Sewer Note:
 Install effluent disposal unit. Relocate lift stations due to a department of transportation project. Prepare an infiltration and inflow study in compliance with DEP regulations. Replacements of collection lines, upgrades to lift

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Village Water

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	34,198	635,220	
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	(123,321)	
9				
10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable	0	0	
12				
13	(-)ACCUMULATED DEPRECIATION			A-9, A-10
14	Depreciation and retirements	(6,050)	(37,042)	
15				
16	(-)CIAC			A-12
17	New connections	(1,523)	(1,015)	
18				
19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization	121	10	
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	8,032	(8,613)	
33				
34	OTHER			
35	Not Applicable	0	0	
36				
37	TOTAL RATE BASE ADJUSTMENTS	<u>34,778</u>	<u>465,240</u>	

UPIS Water Note:

Prepare an infiltration and inflow study in compliance with DEP regulations. Replacements of collection lines, upgrades to lift stations and manholes.

UPIS Sewer Note:

Replacements of distribution lines, electrical equipment, services and meters.

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

Florida Public Service Commission

Village Water

Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-4

Page: 1 of 2

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin with the date that rate base was last established by PSC			
1	12/31/92 Balance		
	1993		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/93 Balance		0
	1994		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/94 Balance	48,463	182,347
	1995		
10	Additions	17,685	37,077
11	Retirements	(11,175)	(9,998)
12	Adjustments	0	0
13	12/31/95 Balance	54,973	209,426
	1996		
14	Additions	0	0
15	Retirements	(990)	(17,387)
16	Adjustments	0	0
17	12/31/96 Balance	53,983	192,039
	1997		
18	Additions	7,568	9,325
19	Retirements	(9,463)	(73,497)
20	Adjustments	0	0
21	12/31/97 Balance	52,088	127,867
	1998		
22	Additions	3,937	21,129
23	Retirements	0	(17,192)
24	Adjustments	0	0
25	12/31/98 Balance	56,025	131,804
	1999		
26	Additions	6,723	17,625
27	Retirements	0	0
28	Adjustments	0	0
29	12/31/99 Balance	62,748	149,429

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

Florida Public Service Commission

Village Water
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
	2000		
30	Additions	951	0
31	Retirements	0	0
32	Adjustments	0	0
33	12/31/00 Balance	63,699	149,429
	2001		
34	Additions	10,780	2,813
35	Retirements	0	0
36	Adjustments	0	0
37	12/31/01 Balance	74,479	152,242
	2002		
38	Additions	11,805	37,186
39	Retirements	(28,268)	(26,760)
40	Adjustments	0	0
41	12/31/02 Balance	58,016	162,668
	2003		
42	Additions	0	0
43	Retirements	(6,723)	(17,625)
44	Adjustments	0	0
45	12/31/03 Balance	51,293	145,043
	2004		
46	Additions	51,093	136,090
47	Retirements	0	0
48	Adjustments	0	0
49	12/31/04 Balance	102,386	281,133
	2005		
50	Additions	105,631	3,740
51	Retirements	0	0
52	Adjustments	2,129	399
53	12/31/05 Balance	210,146	285,272
	2006		
54	Additions	35,734	856,088
55	Retirements	(5,433)	(4,433)
56	Adjustments	5,368	1,005
57	12/31/06 Balance	245,816	1,137,931
	2007		
58	Additions	30,374	137,105
59	Retirements	(5,432)	(6,458)
60	Adjustments	2,632	493
61	12/31/07 Balance	273,390	1,269,071

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

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-5

Village Water

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 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 %	(4) Useful Adjusted	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	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	1,583	0.00%	0	1,583	0.00%	0	1,583	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	0	0.00%	0	0	0.00%	0	0	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	3,000	0.00%	0	3,000	0.00%	0	3,000	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	0	0.00%	0	954	0.00%	0	6,200	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	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	133	0.00%	0	173	0.00%	0	173	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0	0	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	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	114,583	0.00%	0	154,257	0.00%	0	171,074	0.00%	0
28	333.4	Services	4,236	0.00%	0	4,236	0.00%	0	4,236	0.00%	0
29	334.4	Meters & Meter Installations	12,703	0.00%	0	16,603	0.00%	0	22,994	0.00%	0
30	335.4	Hydrants	8,346	0.00%	0	8,346	0.00%	0	8,346	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	760	0.00%	0	760	0.00%	0	760	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	407	0.00%	0	3,140	0.00%	0	8,883	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	23,762	0.00%	0	30,890	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	30,890	0.00%	0	7,129	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>176,641</u>		<u>0</u>	<u>223,941</u>		<u>0</u>	<u>258,139</u>		<u>0</u>
		Total Land and Land Rights	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>

Schedule of Water Plant in Service By Primary Account

Test Year Average balance
 Village Water
 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	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
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	173	173	173	173	173	173	173	173	173	173	133
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	43,610	43,610	43,610	49,217	145,503	145,503	145,503	145,503	145,503	145,503	145,503	145,503	145,503	114,583
28	333.4	Services	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236
29	334.4	Meters & Meter Installations	9,961	9,961	9,961	13,526	13,526	13,526	13,526	13,526	13,526	13,526	13,526	13,526	13,526	12,703
30	335.4	Hydrants	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346
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	760	760	760	760	760	760	760	760	760	760	760	760	760	760
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	30,890	30,890	30,890	30,890	30,890	30,890	30,890	30,890	30,890	30,890	30,890	30,890	30,890	30,890
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	102,386	102,386	102,386	111,731	208,017	208,017	208,017	208,017	208,017	208,017	208,017	208,017	208,017	176,234
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Village Water

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	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
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	173	173	173	173	173	173	173	173	173	173	173
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	43,610	43,610	43,610	49,217	145,503	145,503	145,503	145,503	145,503	145,503	145,503	145,503	145,503	145,503
28	333.4	Services	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236
29	334.4	Meters & Meter Installations	9,961	9,961	9,961	13,526	13,526	13,526	13,526	13,526	13,526	13,526	13,526	13,526	13,526	13,526
30	335.4	Hydrants	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346
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	760	760	760	760	760	760	760	760	760	760	760	760	760	760
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	199	1,310	1,656	2,129	407
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	30,890	30,890	30,890	30,890	30,890	30,890	30,890	30,890	30,890	30,890	30,890	30,890	30,890	30,890
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	102,386	102,386	102,386	111,731	208,017	208,017	208,017	208,017	208,017	208,216	209,327	209,673	210,146	176,641
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Village Water

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	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
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	6,200	6,200	954
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	173	173	173	173	173	173	173	173	173	173	173	173	173	173
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	145,503	151,024	151,046	151,040	151,040	151,040	154,987	154,987	154,987	158,934	158,934	158,934	162,881	154,257
28	333.4	Services	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236
29	334.4	Meters & Meter Installations	13,526	15,164	15,164	15,164	15,164	15,164	16,859	16,859	16,859	18,554	18,554	18,554	20,249	16,603
30	335.4	Hydrants	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346
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	760	760	760	760	760	760	760	760	760	760	760	760	760	760
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	2,129	2,129	2,129	2,315	2,315	3,070	3,206	3,206	3,206	3,206	3,206	3,206	7,497	3,140
38	341.5	Transportation Equipment	0	0	0	30,890	30,890	30,890	30,890	30,890	30,890	30,890	30,890	30,890	30,890	23,762
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	30,890	30,890	30,890	0	0	0	0	0	0	0	0	0	0	7,129
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	210,146	217,306	217,328	217,507	217,507	218,262	224,040	224,040	224,040	229,682	229,682	235,882	245,816	223,941
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Village Water

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	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
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	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200
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	173	173	173	173	173	173	173	173	173	173	173	173	173	173
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	162,881	162,881	162,881	166,659	166,659	166,659	173,779	173,779	173,779	177,557	177,557	177,557	181,335	171,074
28	333.4	Services	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236
29	334.4	Meters & Meter Installations	20,249	20,249	20,249	21,871	21,871	21,871	23,493	23,493	23,493	25,115	25,115	25,115	26,737	22,994
30	335.4	Hydrants	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346
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	760	760	760	760	760	760	760	760	760	760	760	760	760	760
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	7,497	7,646	7,843	8,217	8,518	8,756	8,993	9,176	9,338	9,632	9,788	9,939	10,129	8,883
38	341.5	Transportation Equipment	30,890	30,890	30,890	30,890	30,890	30,890	30,890	30,890	30,890	30,890	30,890	30,890	30,890	30,890
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	245,816	245,965	246,161	251,936	252,236	252,474	261,453	261,636	261,799	267,492	267,649	267,799	273,390	258,139
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-6

Village Water

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	1,417	0.00%	0	109	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	1,308	0.00%	0	1,417	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	2,368	21.62%	512	2,368	21.29%	504	2,368	20.95%	496
8	355.2	Power Generation Equipment	0	21.62%	0	0	21.29%	0	0	20.95%	0
9	360.2	Collection Sewers - Force	26,089	21.62%	5,640	31,471	21.29%	6,699	54,457	20.95%	11,410
10	361.2	Collection Sewers - Gravity	37,964	21.62%	8,208	45,741	21.29%	9,736	177,956	20.95%	37,285
11	362.2	Special Collecting Structures	0	21.62%	0	0	21.29%	0	0	20.95%	0
12	363.2	Services to Customers	1,188	0.00%	0	1,188	0.00%	0	3,726	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	394	0.00%	0	683	0.00%	0	683	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	21.62%	0	0	21.29%	0	0	20.95%	0
19	355.3	Power Generation Equipment	0	21.62%	0	0	21.29%	0	0	20.95%	0
20	370.3	Receiving Wells	1,922	21.62%	416	233,080	21.29%	49,612	553,544	20.95%	115,976
21	371.3	Pumping Equipment	97,766	21.62%	21,136	98,597	21.29%	20,987	98,597	20.95%	20,658
22	389.3	Other Plant & Misc. Equipment	0	21.62%	0	0	21.29%	0	0	20.95%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	19,000	0.00%	0	19,000	0.00%	0	19,000	0.00%	0
25	354.4	Structures & Improvements	13,932	21.07%	2,935	29,317	20.73%	6,078	63,933	20.40%	13,040
26	355.4	Power Generation Equipment	0	21.07%	0	0	20.73%	0	0	20.40%	0
27	380.4	Treatment & Disposal Equipment	3,059	21.07%	644	3,168	20.73%	657	3,168	20.40%	646
28	381.4	Plant Sewers	33,367	21.07%	7,030	43,478	20.73%	9,014	164,804	20.40%	33,615
29	382.4	Outfall Sewer Lines	719	21.07%	151	719	20.73%	149	719	20.40%	147
30	389.4	Other Plant & Misc. Equipment	0	21.07%	0	0	20.73%	0	0	20.40%	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	3,171	0.00%	0	3,171	0.00%	0	3,171	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	7,189	0.00%	0	7,189	0.00%	0	7,189	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	76	0.00%	0	588	0.00%	0	1,663	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	34,099	0.00%	0	34,099	0.00%	0	34,099	0.00%	0
63		TOTAL	<u>283,720</u>		<u>46,673</u>	<u>555,273</u>		<u>103,437</u>	<u>1,190,494</u>		<u>233,273</u>
64		Total Land and Land Rights	<u>19,000</u>		<u>0</u>	<u>19,000</u>		<u>0</u>	<u>19,000</u>		<u>0</u>

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Village Water

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

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.	(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	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417
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	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368
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	26,089	26,089	26,089	26,089	26,089	26,089	26,089	26,089	26,089	26,089	26,089	26,089	26,089	26,089
10	361.2	Collection Sewers - Gravity	37,964	37,964	37,964	37,964	37,964	37,964	37,964	37,964	37,964	37,964	37,964	37,964	37,964	37,964
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188
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	342	342	342	683	683	683	683	683	683	394
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	1,922	1,922	1,922	1,922	1,922	1,922	1,922	1,922	1,922	1,922	1,922	1,922	1,922	1,922
21	371.3	Pumping Equipment	95,895	95,895	95,895	95,895	98,597	98,597	98,597	98,597	98,597	98,597	98,597	98,597	98,597	97,766
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	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000
25	354.4	Structures & Improvements	13,932	13,932	13,932	13,932	13,932	13,932	13,932	13,932	13,932	13,932	13,932	13,932	13,932	13,932
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	2,813	2,813	2,813	2,813	3,168	3,168	3,168	3,168	3,168	3,168	3,168	3,168	3,168	3,059
28	381.4	Plant Sewers	33,367	33,367	33,367	33,367	33,367	33,367	33,367	33,367	33,367	33,367	33,367	33,367	33,367	33,367
29	382.4	Outfall Sewer Lines	719	719	719	719	719	719	719	719	719	719	719	719	719	719
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	3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,171
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	7,189	7,189	7,189	7,189	7,189	7,189	7,189	7,189	7,189	7,189	7,189	7,189	7,189	7,189
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	34,099	34,099	34,099	34,099	34,099	34,099	34,099	34,099	34,099	34,099	34,099	34,099	34,099	34,099
63		TOTAL	281,133	281,133	281,133	281,133	284,532	284,532	284,532	284,873	284,873	284,873	284,873	284,873	284,873	283,644
64		Subtotal Land & Land Rights	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000

Schedule of Sewer Plant in Service By Primary Account
 Test Year Average balance
 Village Water
 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	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417
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	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368
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	26,089	26,089	26,089	26,089	26,089	26,089	26,089	26,089	26,089	26,089	26,089	26,089	26,089	26,089
10	361.2	Collection Sewers - Gravity	37,964	37,964	37,964	37,964	37,964	37,964	37,964	37,964	37,964	37,964	37,964	37,964	37,964	37,964
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188
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	342	342	342	683	683	683	683	683	683	394
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	1,922	1,922	1,922	1,922	1,922	1,922	1,922	1,922	1,922	1,922	1,922	1,922	1,922	1,922
21	371.3	Pumping Equipment	95,895	95,895	95,895	95,895	98,597	98,597	98,597	98,597	98,597	98,597	98,597	98,597	98,597	97,766
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	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000
25	354.4	Structures & Improvements	13,932	13,932	13,932	13,932	13,932	13,932	13,932	13,932	13,932	13,932	13,932	13,932	13,932	13,932
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	2,813	2,813	2,813	2,813	3,168	3,168	3,168	3,168	3,168	3,168	3,168	3,168	3,168	3,059
28	381.4	Plant Sewers	33,367	33,367	33,367	33,367	33,367	33,367	33,367	33,367	33,367	33,367	33,367	33,367	33,367	33,367
29	382.4	Outfall Sewer Lines	719	719	719	719	719	719	719	719	719	719	719	719	719	719
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	3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,171
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	7,189	7,189	7,189	7,189	7,189	7,189	7,189	7,189	7,189	7,189	7,189	7,189	7,189	7,189
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	37	245	310	399	76
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	34,099	34,099	34,099	34,099	34,099	34,099	34,099	34,099	34,099	34,099	34,099	34,099	34,099	34,099
63		TOTAL	281,133	281,133	281,133	281,133	284,532	284,532	284,532	284,873	284,873	284,910	285,118	285,183	285,272	283,720
64		Subtotal Land & Land Rights	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Village Water

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	1,417	0	0	0	0	0	0	0	0	0	0	0	0	109
3	352.1	Franchises	0	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,308
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	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368
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	26,089	26,089	26,089	26,089	26,089	26,089	31,919	31,919	31,919	37,749	37,749	37,749	43,579	31,471
10	361.2	Collection Sewers - Gravity	37,964	37,964	37,964	37,964	37,964	37,964	37,964	37,964	37,964	37,964	37,964	37,964	139,069	45,741
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188
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	683	683	683	683	683	683	683	683	683	683	683	683	683	683
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	1,922	1,922	1,922	1,922	1,922	1,922	248,871	553,544	553,544	553,544	553,544	553,544	553,544	233,080
21	371.3	Pumping Equipment	98,597	98,597	98,597	98,597	98,597	98,597	98,597	98,597	98,597	98,597	98,597	98,597	98,597	98,597
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	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000
25	354.4	Structures & Improvements	13,932	13,932	13,932	13,932	13,932	13,932	30,599	30,599	30,599	47,266	47,266	47,266	63,933	29,317
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	3,168	3,168	3,168	3,168	3,168	3,168	3,168	3,168	3,168	3,168	3,168	3,168	3,168	3,168
28	381.4	Plant Sewers	33,367	33,367	33,367	33,367	33,367	33,367	33,367	33,367	33,367	33,367	33,367	33,367	164,804	43,478
29	382.4	Outfall Sewer Lines	719	719	719	719	719	719	719	719	719	719	719	719	719	719
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	3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,171
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	7,189	7,189	7,189	7,189	7,189	7,189	7,189	7,189	7,189	7,189	7,189	7,189	7,189	7,189
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	399	399	399	433	433	575	600	600	600	600	600	600	1,403	588
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	34,099	34,099	34,099	34,099	34,099	34,099	34,099	34,099	34,099	34,099	34,099	34,099	34,099	34,099
63		TOTAL	285,272	285,272	285,272	285,306	285,306	285,448	307,970	554,919	859,592	882,089	882,089	882,089	1,137,931	555,273
64		Subtotal Land & Land Rights	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000

Schedule of Sewer Plant in Service By Primary Account
 Test Year Average balance
 Village Water
 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	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417
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	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368
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	43,579	43,579	43,579	48,954	48,954	48,954	58,343	58,343	58,343	62,732	62,732	62,732	67,121	54,457
10	361.2	Collection Sewers - Gravity	139,069	139,069	139,069	139,069	139,069	139,069	139,069	139,069	240,174	240,174	240,174	240,174	240,174	177,956
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	1,188	1,188	1,188	2,688	2,688	2,688	4,188	4,188	4,188	5,688	5,688	5,688	7,188	3,726
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	683	683	683	683	683	683	683	683	683	683	683	683	683	683
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	553,544	553,544	553,544	553,544	553,544	553,544	553,544	553,544	553,544	553,544	553,544	553,544	553,544	553,544
21	371.3	Pumping Equipment	98,597	98,597	98,597	98,597	98,597	98,597	98,597	98,597	98,597	98,597	98,597	98,597	98,597	98,597
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	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000
25	354.4	Structures & Improvements	63,933	63,933	63,933	63,933	63,933	63,933	63,933	63,933	63,933	63,933	63,933	63,933	63,933	63,933
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	3,168	3,168	3,168	3,168	3,168	3,168	3,168	3,168	3,168	3,168	3,168	3,168	3,168	3,168
28	381.4	Plant Sewers	164,804	164,804	164,804	164,804	164,804	164,804	164,804	164,804	164,804	164,804	164,804	164,804	164,804	164,804
29	382.4	Outfall Sewer Lines	719	719	719	719	719	719	719	719	719	719	719	719	719	719
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	3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,171
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	7,189	7,189	7,189	7,189	7,189	7,189	7,189	7,189	7,189	7,189	7,189	7,189	7,189	7,189
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.7.1	Computer Equipment	1,403	1,431	1,468	1,538	1,594	1,639	1,683	1,717	1,748	1,803	1,832	1,860	1,896	1,663
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	34,099	34,099	34,099	34,099	34,099	34,099	34,099	34,099	34,099	34,099	34,099	34,099	34,099	34,099
63		TOTAL	1,137,931	1,137,959	1,137,996	1,144,941	1,144,997	1,145,042	1,155,975	1,156,009	1,257,145	1,263,089	1,263,118	1,263,146	1,269,071	1,190,494
64		Subtotal Land & Land Rights	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Village Water

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	46,673	56,763	103,437	129,836	233,273	A-6
10	Land	0	0	0	0	0	A-6
11	Less: Accumulated Depreciation	(17,948)	(2,187)	(20,135)	(6,516)	(26,651)	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>28,725</u>	<u>54,577</u>	<u>83,301</u>	<u>123,321</u>	<u>206,622</u>	

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

Florida Public Service Commission

Village Water

Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-8

Page: 1 of 2

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin with the date that rate base was last established by PSC			
1	12/31/92 Balance		
	1993		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/93 Balance		0
	1994		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/94 Balance	25,677	70,855
	1995		
10	Additions	3,859	9,245
11	Retirements	(8,081)	(7,229)
12	Adjustments	0	0
13	12/31/95 Balance	21,455	72,871
	1996		
14	Additions	9,455	12,977
15	Retirements	(990)	(886)
16	Adjustments	0	0
17	12/31/96 Balance	29,920	84,962
	1997		
18	Additions	8,705	12,893
19	Retirements	(9,463)	(37,329)
20	Adjustments	0	0
21	12/31/97 Balance	29,162	60,526
	1998		
22	Additions	6,045	7,278
23	Retirements	0	0
24	Adjustments	0	0
25	12/31/98 Balance	35,207	67,804
	1999		
26	Additions	6,569	9,241
27	Retirements	0	0
28	Adjustments	0	0
29	12/31/99 Balance	41,776	77,045

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

Florida Public Service Commission

Village Water

Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-8

Page: 2 of 2

Preparer: Robert M. Griffin

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
2000			
30	Additions	4,633	8,324
31	Retirements	0	0
32	Adjustments	0	0
33	12/31/00 Balance	<u>46,409</u>	<u>85,369</u>
2001			
34	Additions	2,098	4,944
35	Retirements	0	0
36	Adjustments	0	0
37	12/31/01 Balance	<u>48,507</u>	<u>90,313</u>
2002			
38	Additions	1,719	5,734
39	Retirements	(28,268)	0
40	Adjustments	(2)	(26,760)
41	12/31/02 Balance	<u>21,956</u>	<u>69,287</u>
2003			
42	Additions	1,520	5,765
43	Retirements	(689)	(1,807)
44	Adjustments	0	0
45	12/31/03 Balance	<u>22,787</u>	<u>73,245</u>
2004			
46	Additions	2,187	10,013
47	Retirements	0	1
48	Adjustments	0	0
49	12/31/04 Balance	<u>24,974</u>	<u>83,259</u>
2005			
50	Additions	7,653	15,265
51	Retirements	0	(1)
52	Adjustments	(556)	319
53	12/31/05 Balance	<u>32,071</u>	<u>98,842</u>
2006			
54	Additions	10,339	25,357
55	Retirements	(5,433)	(4,433)
56	Adjustments	537	101
57	12/31/06 Balance	<u>37,514</u>	<u>119,866</u>
2007			
58	Additions	11,631	53,031
59	Retirements	(5,432)	(6,458)
60	Adjustments	1,500	281
61	12/31/07 Balance	<u>45,213</u>	<u>166,720</u>

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

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

Florida Public Service Commission
 Schedule: A-9
 Page: 1 of 5
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) (3) (4) Historical Base Year 2005			(5) (6) (7) Intermediate Year 2006			(8) (9) (10) Projected Rate Year 2007		
			Adjusted Balance	Non-Used & Useful %	Adjusted	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	257	0.00%	0	297	0.00%	0	337	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	0	0.00%	0	0	0.00%	0	0	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	3,050	0.00%	0	3,018	0.00%	0	3,058	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	0	0.00%	0	3	0.00%	0	118	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	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	4	0.00%	0	12	0.00%	0	22	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0	0	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	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	16,841	0.00%	0	20,233	0.00%	0	22,799	0.00%	0
28	333.4	Services	2,163	0.00%	0	2,284	0.00%	0	2,405	0.00%	0
29	334.4	Meters & Meter Installations	3,763	0.00%	0	4,121	0.00%	0	902	0.00%	0
30	335.4	Hydrants	548	0.00%	0	757	0.00%	0	965	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	116	0.00%	0	153	0.00%	0	195	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	11	0.00%	0	300	0.00%	0	1,326	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	4,290	0.00%	0	10,082	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	1,501	0.00%	0	693	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	28,254		0	36,159		0	42,209		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

Schedule: A-9

Village Water

Page: 2 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending 12/31/05

Historical [X] Projected []

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(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	238	241	244	248	251	254	257	261	264	267	271	274	277	257
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
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	1	1	2	3	4	5	6	6	7	7	3	3
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	15,485	15,580	15,675	15,782	16,100	16,418	16,736	17,091	17,409	17,728	18,047	18,366	18,685	16,854
28	333.4	Services	2,102	2,112	2,122	2,133	2,143	2,153	2,163	2,173	2,183	2,193	2,203	2,213	2,223	2,163
29	334.4	Meters & Meter Installations	3,396	3,443	3,490	3,555	3,618	3,681	3,744	4,530	4,597	4,663	4,729	4,796	4,862	4,085
30	335.4	Hydrants	444	461	478	496	513	531	548	565	583	600	618	635	652	548
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	95	98	101	105	108	111	114	117	120	124	127	130	133	114
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	214	429	643	858	1,072	1,287	1,501	1,715	1,930	2,144	2,359	2,573	2,788	1,501
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	24,974	25,365	25,755	26,175	26,805	27,435	28,065	29,456	30,091	30,725	31,359	31,993	32,628	28,525
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Village Water

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	238	241	244	247	251	254	257	261	264	267	271	274	277	257
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	3,000	3,008	3,017	3,025	3,033	3,042	3,050	3,058	3,067	3,075	3,083	3,092	3,100	3,050
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	1	2	3	3	4	5	6	7	8	8	4
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	15,485	15,581	15,676	15,784	16,103	16,422	16,741	17,060	17,379	17,698	18,016	18,335	18,654	16,841
28	333.4	Services	2,102	2,112	2,122	2,132	2,143	2,153	2,163	2,173	2,183	2,193	2,203	2,213	2,223	2,163
29	334.4	Meters & Meter Installations	3,396	3,445	3,494	3,560	3,627	3,693	3,759	3,825	3,892	3,958	4,024	4,090	4,157	3,763
30	335.4	Hydrants	444	461	478	496	513	531	548	565	583	600	618	635	652	548
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	95	99	102	106	109	113	116	120	123	127	130	134	137	116
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	3	21	44	74	11
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	214	429	643	858	1,072	1,287	1,501	1,715	1,930	2,144	2,359	2,573	2,788	1,501
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	24,974	25,376	25,777	26,209	26,852	27,496	28,139	28,782	29,425	30,071	30,732	31,398	32,071	28,254
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-9

Village Water

Page: 4 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Schedule Year Ending 12/31/06

Historical [] Projected [X]

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	277	281	284	287	290	294	297	300	304	307	310	313	317	297
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	3,000	3,000	3,000	3,000	3,000	3,000	3,008	3,017	3,025	3,033	3,042	3,050	3,058	3,018
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	15	30	3
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	7	8	9	9	10	11	12	12	13	14	15	16	17	12
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	18,685	19,016	19,347	19,672	20,003	20,335	20,176	20,516	20,856	20,706	21,054	21,403	21,262	20,233
28	333.4	Services	2,223	2,234	2,244	2,254	2,264	2,274	2,284	2,294	2,304	2,314	2,324	2,334	2,345	2,284
29	334.4	Meters & Meter Installations	4,862	4,936	5,010	5,085	5,159	5,233	4,003	4,086	4,168	2,946	3,037	3,128	1,914	4,121
30	335.4	Hydrants	652	670	687	705	722	739	757	774	791	809	826	844	861	757
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	133	136	139	143	146	149	152	156	159	163	167	170	174	153
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	74	103	133	165	197	240	284	329	373	418	462	507	611	300
38	341.5	Transportation Equipment	0	0	0	3,646	4,075	4,504	4,933	5,362	5,791	6,220	6,649	7,079	7,508	4,290
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	2,788	3,002	3,216	0	0	0	0	0	0	0	0	0	0	693
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	32,701	33,385	34,069	34,965	35,866	36,778	35,906	36,846	37,785	36,930	37,887	38,858	38,095	36,159
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

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

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	317	320	323	327	330	333	337	340	343	346	350	353	356	337
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	3,058	3,058	3,058	3,058	3,058	3,058	3,058	3,058	3,058	3,058	3,058	3,058	3,058	3,058
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	30	44	59	74	89	103	118	133	148	163	177	192	207	118
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	17	18	18	19	20	21	22	23	24	24	25	26	27	22
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	21,262	21,619	21,975	22,069	22,434	22,799	22,500	22,881	23,262	23,379	23,768	24,157	24,283	22,799
28	333.4	Services	2,345	2,355	2,365	2,375	2,385	2,395	2,405	2,415	2,425	2,435	2,446	2,456	2,466	2,405
29	334.4	Meters & Meter Installations	1,914	2,013	2,113	1,236	1,343	1,450	581	696	811	(49)	74	197	(656)	902
30	335.4	Hydrants	861	878	896	913	931	948	965	983	1,000	1,017	1,035	1,052	1,070	965
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	174	177	181	184	188	191	195	198	202	205	209	212	216	195
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	611	717	826	940	1,058	1,180	1,305	1,432	1,562	1,696	1,832	1,970	2,111	1,326
38	341.5	Transportation Equipment	7,508	7,937	8,366	8,795	9,224	9,653	10,082	10,511	10,941	11,370	11,799	12,228	12,657	10,082
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	38,095	39,136	40,180	39,990	41,060	42,133	41,569	42,671	43,776	43,645	44,772	45,901	45,794	42,209
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

Village Water

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Schedule: A-10

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Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			(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	351.1	Organization	241	0.00%	0	269	0.00%	0	269	0.00%	0
3	352.1	Franchises	0	0.00%	0	18	0.00%	0	53	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	44	21.62%	9	131	21.29%	28	219	20.95%	46
8	355.2	Power Generation Equipment	0	21.62%	0	0	21.29%	0	0	20.95%	0
9	360.2	Collection Sewers - Force	15,163	21.62%	3,278	15,410	21.29%	3,280	12,875	20.95%	2,698
10	361.2	Collection Sewers - Gravity	21,206	21.62%	4,585	22,171	21.29%	4,719	24,822	20.95%	5,201
11	362.2	Special Collecting Structures	0	21.62%	0	0	21.29%	0	0	20.95%	0
12	363.2	Services to Customers	995	0.00%	0	1,029	0.00%	0	1,089	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	4	0.00%	0	20	0.00%	0	38	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	21.62%	0	0	21.29%	0	0	20.95%	0
19	355.3	Power Generation Equipment	0	21.62%	0	0	21.29%	0	0	20.95%	0
20	370.3	Receiving Wells	115	21.62%	25	1,807	21.29%	385	19,396	20.95%	4,064
21	371.3	Pumping Equipment	12,627	21.62%	2,730	19,196	21.29%	4,086	25,773	20.95%	5,400
22	389.3	Other Plant & Misc. Equipment	0	21.62%	0	0	21.29%	0	0	20.95%	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	1,546	21.07%	326	2,216	20.73%	459	4,119	20.40%	840
26	355.4	Power Generation Equipment	0	21.07%	0	0	20.73%	0	0	20.40%	0
27	380.4	Treatment & Disposal Equipment	708	21.07%	149	919	20.73%	190	1,130	20.40%	230
28	381.4	Plant Sewers	32,422	21.07%	6,831	33,606	20.73%	6,968	39,947	20.40%	8,148
29	382.4	Outfall Sewer Lines	72	21.07%	15	96	20.73%	20	120	20.40%	24
30	389.4	Other Plant & Misc. Equipment	0	21.07%	0	0	20.73%	0	0	20.40%	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	634	0.00%	0	846	0.00%	0	1,057	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	133	0.00%	0	399	0.00%	0	665	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	2	0.00%	0	56	0.00%	0	248	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	5,113	0.00%	0	8,523	0.00%	0	11,933	0.00%	0
63	TOTAL		91,026		17,948	106,711		20,135	143,753		26,651
64	Total Land and Land Rights		0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-10

Village Water

Page: 2 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending 12/31/05

Historical [X] Projected []

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

Line 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	212	215	218	0	0	0	0	0	0	0	0	0	0	50
3	352.1	Franchises	0	0	0	44	47	50	53	56	59	62	65	68	71	44
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	6	12	19	25	31	37	43	49	56	62	26
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	14,681	14,761	14,842	14,922	15,002	15,083	15,163	15,244	15,324	15,405	15,485	15,566	15,646	15,163
10	361.2	Collection Sewers - Gravity	20,731	20,810	20,890	20,969	21,048	21,127	21,206	21,285	21,364	21,443	21,522	21,601	21,680	21,206
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	978	981	984	986	989	992	995	998	1,001	1,003	1,006	1,009	1,012	995
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	77	83	90	96	103	109	115	122	128	135	141	147	154	115
21	371.3	Pumping Equipment	9,377	9,910	10,443	10,976	11,524	12,072	12,620	13,168	13,716	14,264	14,812	15,360	15,908	12,627
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	1,289	1,331	1,374	1,417	1,460	1,503	1,546	1,589	1,632	1,675	1,718	1,761	1,804	1,546
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	608	623	639	655	672	690	707	725	743	760	778	795	813	708
28	381.4	Plant Sewers	31,310	31,495	31,680	31,866	32,051	32,237	32,422	32,608	32,793	32,979	33,164	33,350	33,536	32,409
29	382.4	Outfall Sewer Lines	60	62	64	66	68	70	72	74	76	78	80	82	84	72
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	528	546	564	581	599	617	634	652	669	687	705	722	740	634
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	177	177	177	41
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	19	38	56	75	94	113	131	150	169	188	79
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	3,408	3,692	3,976	4,260	4,545	4,829	5,113	5,397	5,681	5,965	6,250	6,534	6,818	5,113
63		TOTAL	83,258	84,511	85,763	86,864	88,158	89,453	90,747	92,042	93,336	94,631	96,102	97,397	98,523	90,830
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Village Water

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

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	212	217	222	227	231	236	241	245	250	255	260	264	269	241
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	7	15	22	29	37	44	51	58	66	73	80	88	44
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	14,681	14,761	14,842	14,922	15,002	15,083	15,163	15,244	15,324	15,405	15,485	15,566	15,646	15,163
10	361.2	Collection Sewers - Gravity	20,731	20,810	20,890	20,969	21,048	21,127	21,206	21,285	21,364	21,443	21,522	21,601	21,680	21,206
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	978	981	984	986	989	992	995	998	1,001	1,003	1,006	1,009	1,012	995
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	1	1	2	4	5	7	8	10	11	4
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	77	83	90	96	103	109	115	122	128	135	141	147	154	115
21	371.3	Pumping Equipment	9,377	9,910	10,443	10,976	11,524	12,072	12,620	13,168	13,716	14,264	14,812	15,360	15,908	12,627
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	1,289	1,331	1,374	1,417	1,460	1,503	1,546	1,589	1,632	1,675	1,718	1,761	1,804	1,546
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	608	623	639	655	672	690	707	725	743	760	778	795	813	708
28	381.4	Plant Sewers	31,310	31,495	31,680	31,866	32,051	32,237	32,422	32,608	32,793	32,979	33,164	33,350	33,535	32,422
29	382.4	Outfall Sewer Lines	60	62	64	66	68	70	72	74	76	78	80	82	84	72
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	528	546	564	581	599	617	634	652	669	687	705	722	740	634
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	22	44	66	89	111	133	155	177	199	222	244	266	133
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	4	8	14	2
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	3,408	3,692	3,976	4,260	4,545	4,829	5,113	5,397	5,681	5,965	6,250	6,534	6,818	5,113
63		TOTAL	83,258	84,542	85,826	87,110	88,411	89,713	91,014	92,317	93,619	94,922	96,227	97,534	98,842	91,026
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-10

Village Water

Page: 4 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Schedule Year Ending 12/31/06

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.

Historical [] Projected [X]

Line No.	Acct No.	(1) Account Name	(2) Prior Year 01/00/00	(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	269	269	269	269	269	269	269	269	269	269	269	269	269	269
3	352.1	Franchises	0	3	6	9	12	15	18	21	24	27	30	32	35	18
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	88	95	102	110	117	124	131	139	146	153	161	168	175	131
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	15,646	15,726	15,807	15,887	15,968	16,048	15,310	15,408	15,506	14,786	14,902	15,019	14,316	15,410
10	361.2	Collection Sewers - Gravity	21,680	21,760	21,839	21,918	21,997	22,076	22,155	22,234	22,313	22,392	22,471	22,550	22,629	22,171
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	1,012	1,015	1,018	1,020	1,023	1,026	1,029	1,032	1,035	1,037	1,040	1,043	1,046	1,029
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	11	13	14	16	17	19	20	22	23	25	26	28	29	20
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	154	160	167	173	179	186	192	(900)	945	2,790	4,635	6,480	8,326	1,807
21	371.3	Pumping Equipment	15,908	16,456	17,004	17,552	18,100	18,648	19,196	19,744	20,293	20,841	21,389	21,937	22,485	19,196
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	1,804	1,847	1,890	1,933	1,976	2,019	2,113	2,207	2,302	2,448	2,593	2,739	2,936	2,216
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	813	831	848	866	884	901	919	936	954	972	989	1,007	1,024	919
28	381.4	Plant Sewers	33,535	33,535	33,535	33,535	33,535	33,535	33,535	33,535	33,535	33,535	33,535	33,535	34,451	33,606
29	382.4	Outfall Sewer Lines	84	86	88	90	92	94	96	98	100	102	104	106	108	96
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	740	758	775	793	810	828	846	863	881	899	916	934	951	846
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	266	288	310	332	355	377	399	421	443	465	488	510	532	399
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	14	19	25	31	37	45	53	62	70	78	87	95	114	56
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	6,818	7,102	7,386	7,670	7,955	8,239	8,523	8,807	9,091	9,375	9,659	9,944	10,228	8,523
63		TOTAL	98,842	99,962	101,083	102,204	103,325	104,448	104,804	104,898	107,930	110,193	113,294	116,395	119,866	106,711
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Village Water

Schedule: A-10

Docket No. 060368-WS

Page: 5 of 5

Schedule Year Ending 12/31/07

Preparer: Robert M. Griffin

Historical [] Projected [X]

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

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	269	269	269	269	269	269	269	269	269	269	269	269	269	269
3	352.1	Franchises	35	38	41	44	47	50	53	56	59	62	65	68	71	53
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	175	183	190	197	204	212	219	226	234	241	248	256	263	219
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	14,316	14,450	14,585	13,861	14,012	14,163	12,481	12,661	12,841	11,174	11,367	11,560	9,906	12,875
10	361.2	Collection Sewers - Gravity	22,840	23,130	23,420	23,709	23,999	24,289	24,579	24,868	25,369	25,869	26,369	26,870	27,370	24,822
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	1,046	1,049	1,052	1,058	1,064	1,071	1,081	1,091	1,101	1,114	1,128	1,141	1,159	1,089
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	29	31	32	34	35	37	38	40	41	43	44	46	47	38
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	8,326	10,171	12,016	13,861	15,706	17,551	19,396	21,242	23,087	24,932	26,777	28,622	30,467	19,396
21	371.3	Pumping Equipment	22,485	23,033	23,581	24,129	24,677	25,225	25,773	26,321	26,869	27,417	27,965	28,513	29,061	25,773
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	2,936	3,133	3,330	3,528	3,725	3,922	4,119	4,316	4,513	4,710	4,907	5,105	5,302	4,119
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	1,024	1,042	1,060	1,077	1,095	1,112	1,130	1,148	1,165	1,183	1,200	1,218	1,236	1,130
28	381.4	Plant Sewers	34,451	35,367	36,283	37,199	38,115	39,031	39,947	40,863	41,779	42,695	43,611	44,528	45,444	39,947
29	382.4	Outfall Sewer Lines	108	110	112	114	116	118	120	122	124	126	128	130	132	120
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	951	969	987	1,004	1,022	1,040	1,057	1,075	1,092	1,110	1,128	1,145	1,163	1,057
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	532	554	576	598	621	643	665	687	709	731	754	776	798	665
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	114	134	155	176	198	221	244	268	292	317	343	369	395	248
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	10,228	10,512	10,796	11,080	11,364	11,649	11,933	12,217	12,501	12,785	13,069	13,354	13,638	11,933
63		TOTAL	119,866	124,175	128,484	131,939	136,270	140,601	143,105	147,470	152,046	154,779	159,373	163,968	166,720	143,753
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 Florida Public Service Commission
Annual Balances Subsequent to Last Established Rate Base

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

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

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin with the date that rate base was last established by PSC			
1	12/31/92 Balance		
	1993		
2	Additions		
3	Adjustments		
4	12/31/93 Balance		0
	1994		
5	Additions		
6	Adjustments		
7	12/31/94 Balance		0
	1995		
8	Additions		
9	Adjustments		
10	12/31/95 Balance		0
	1996		
11	Additions		
12	Adjustments		
13	12/31/96 Balance		0
	1997		
14	Additions		
15	Adjustments		
16	12/31/97 Balance		0
	1998		
17	Additions		
18	Adjustments		
19	12/31/98 Balance		0
	1999		
20	Additions		
21	Adjustments		
22	12/31/99 Balance		0

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

Florida Public Service Commission

Village Water

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
	2000		
23	Additions	0	0
24	Adjustments	0	0
25	12/31/00 Balance	0	0
	2001		
26	Additions	0	0
27	Adjustments	0	0
28	12/31/01 Balance	0	0
	2002		
29	Additions	0	0
30	Adjustments	0	0
31	12/31/02 Balance	0	0
	2003		
32	Additions	1,100	0
33	Adjustments	0	0
34	12/31/03 Balance	1,100	0
	2004		
35	Additions	900	0
36	Adjustments	0	0
37	12/31/04 Balance	2,000	0
	2005		
38	Additions	0	0
39	Adjustments	(200)	0
40	12/31/05 Balance	1,800	0
	2006		
41	Additions	0	0
42	Adjustments	0	0
43	12/31/06 Balance	1,800	0
	2007		
44	Additions	3,600	2,400
45	Adjustments	0	0
46	12/31/07 Balance	5,400	2,400

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

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Village Water

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-12

Page: 1 of 5

Preparer: Robert M. Griffin

Explanation: Provide the average CIAC balances by classification and Non-Used & useful calculations.
If a projected year is employed, provide breakdown for test year, base year and intermediate year also.

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	0	0.00%	0	0	0.00%	0	0	0.00%	0
2	Meter Fees	1,400	0.00%	0	1,400	0.00%	0	2,585	0.00%	0
3	Main Extension Charge	400	0.00%	0	400	0.00%	0	400	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	338	0.00%	0
5	Total Cash CIAC	1,800		0	1,800		0	3,323		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	1,800		0	1,800		0	3,323		0
SEWER										
Cash CIAC:										
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	1,015	0.00%	0
17	Total Cash CIAC	0		0	0		0	1,015		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	0		0	0		0	1,015		0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Village Water

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	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400
3	Main Extension Charge	400	400	400	400	400	400	400	400	400	400	400	400	400	400
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
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	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
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

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Village Water

Docket No. 060368-WS

Test Year Ending 12/31/05

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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400
3	Main Extension Charge	400	400	400	400	400	400	400	400	400	400	400	400	400	400
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
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	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
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

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Village Water

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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400
3	Main Extension Charge	400	400	400	400	400	400	400	400	400	400	400	400	400	400
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
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	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
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

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance
 Village Water
 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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	1,400	1,400	1,400	2,100	2,100	2,100	2,800	2,800	2,800	3,500	3,500	3,500	4,200	2,585
3	Main Extension Charge	400	400	400	400	400	400	400	400	400	400	400	400	400	400
4	Service Installation Fees	0	0	0	200	200	200	400	400	400	600	600	600	800	338
5	Total Cash CIAC	1,800	1,800	1,800	2,700	2,700	2,700	3,600	3,600	3,600	4,500	4,500	4,500	5,400	3,323
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	1,800	1,800	1,800	2,700	2,700	2,700	3,600	3,600	3,600	4,500	4,500	4,500	5,400	3,323
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	600	600	600	1,200	1,200	1,200	1,800	1,800	1,800	2,400	1,015
17	Total Cash CIAC	0	0	0	600	600	600	1,200	1,200	1,200	1,800	1,800	1,800	2,400	1,015
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	600	600	600	1,200	1,200	1,200	1,800	1,800	1,800	2,400	1,015

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

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin with the date that rate base was last established by PSC			
1	12/31/92 Balance		
	1993		
2	Additions		
3	Adjustments		
4	12/31/93 Balance	<hr/>	<hr/> 0
	1994		
5	Additions		
6	Adjustments		
7	12/31/94 Balance	<hr/>	<hr/> 0
	1995		
8	Additions		
9	Adjustments		
10	12/31/95 Balance	<hr/>	<hr/> 0
	1996		
11	Additions		
12	Adjustments		
13	12/31/96 Balance	<hr/>	<hr/> 0
	1997		
14	Additions		
15	Adjustments		
16	12/31/97 Balance	<hr/>	<hr/> 0
	1998		
17	Additions		
18	Adjustments		
19	12/31/98 Balance	<hr/>	<hr/> 0
	1999		
20	Additions		
21	Adjustments		
22	12/31/99 Balance	<hr/>	<hr/> 0

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

Florida Public Service Commission

Village Water

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
	2000		
23	Additions	0	0
24	Adjustments	0	0
25	12/31/00 Balance	<u>0</u>	<u>0</u>
	2001		
26	Additions	0	0
27	Adjustments	0	0
28	12/31/01 Balance	<u>0</u>	<u>0</u>
	2002		
29	Additions	0	0
30	Adjustments	0	0
31	12/31/02 Balance	<u>0</u>	<u>0</u>
	2003		
32	Additions	1,100	0
33	Adjustments	0	0
34	12/31/03 Balance	<u>1,100</u>	<u>0</u>
	2004		
35	Additions	900	0
36	Adjustments	0	0
37	12/31/04 Balance	<u>2,000</u>	<u>0</u>
	2005		
38	Additions	0	0
39	Adjustments	(1,811)	0
40	12/31/05 Balance	<u>189</u>	<u>0</u>
	2006		
41	Additions	93	0
42	Adjustments	0	0
43	12/31/06 Balance	<u>282</u>	<u>0</u>
	2007		
44	Additions	179	31
45	Adjustments	0	0
46	12/31/07 Balance	<u>460</u>	<u>31</u>

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

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Village Water

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-14

Page: 1 of 5

Preparer: Robert M. Griffin

Explanation: Provide the average Accumulated Amortization of CIAC balances by classification and Non-Used & useful calculations.
If a projected year is employed, provide breakdown for test year, base year and intermediate year also.

Line No.	(1) Description	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected rate Year 2007		
		(3) Adjusted Balance	(4) Non-Used & Useful %	(4) Adjusted	(5) Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	(8) Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
WATER										
Cash										
1	Water Treatment Equipment	14	0.00%	0	14	0.00%	0	14	0.00%	0
2	Meter Fees	123	0.00%	0	206	0.00%	0	313	0.00%	0
3	Main Extension Charge	5	0.00%	0	16	0.00%	0	26	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	3	0.00%	0
5	Total Cash	142		0	235		0	356		0
Property										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property	0		0	0		0	0		0
12	Total Water	142		0	235		0	356		0
SEWER										
Cash										
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	10	0.00%	0
17	Total Cash	0		0	0		0	10		0
Property										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property	0		0	0		0	0		0
28	Total Sewer	0		0	0		0	10		0

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Village Water

Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: A-14

Page: 2 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	14	14	14	14	14	14	14	14	14	14	14	14	14	14
2	Meter Fees	82	89	96	103	110	117	123	130	137	144	151	158	165	123
3	Main Extension Charge	0	1	2	3	4	4	5	6	7	8	9	10	11	5
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	96	104	111	119	127	135	142	150	158	166	173	181	189	142
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	96	104	111	119	127	135	142	150	158	166	173	181	189	142
SEWER															
Cash															
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Village Water

Docket No. 060368-WS

Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-14

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	14	14	14	14	14	14	14	14	14	14	14	14	14	14
2	Meter Fees	82	89	96	103	110	117	123	130	137	144	151	158	165	123
3	Main Extension Charge	0	1	2	3	4	4	5	6	7	8	9	10	11	5
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	96	104	111	119	127	135	142	150	158	166	173	181	189	142
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	96	104	111	119	127	135	142	150	158	166	173	181	189	142
SEWER															
Cash															
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
Village Water
 Docket No. 060368-WS
 Test Year Ending 12/31/06

Florida Public Service Commission

Schedule: A-14
 Page: 4 of 5
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	14	14	14	14	14	14	14	14	14	14	14	14	14	14
2	Meter Fees	165	172	178	185	192	199	206	213	220	226	233	240	247	206
3	Main Extension Charge	11	11	12	13	14	15	16	17	18	18	19	20	21	16
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	189	197	204	212	220	227	235	243	251	258	266	274	282	235
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	189	197	204	212	220	227	235	243	251	258	266	274	282	235
SEWER															
Cash															
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Village Water

Docket No. 060368-WS

Test Year Ending 12/31/07

Florida Public Service Commission

Schedule: A-14

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	14	14	14	14	14	14	14	14	14	14	14	14	14	14
2	Meter Fees	247	254	261	271	281	292	305	319	333	350	367	384	405	313
3	Main Extension Charge	21	22	23	24	25	25	26	27	28	29	30	31	32	26
4	Service Installation Fees	0	0	0	0	1	1	2	3	4	6	7	9	10	3
5	Total Cash	282	289	297	309	320	332	348	363	379	398	418	437	460	356
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	282	289	297	309	320	332	348	363	379	398	418	437	460	356
SEWER															
Cash															
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	1	3	4	7	10	13	17	21	26	31	10
17	Total Cash	0	0	0	1	3	4	7	10	13	17	21	26	31	10
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	1	3	4	7	10	13	17	21	26	31	10

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Village Water

Docket No. 060368-WS

Projected Test Years Ending 12/31/06 & 12/31/07

Schedule: A-15

Page: 1 of 1

Preparer: Robert M. Griffin

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

<u>Year</u>	<u>Water Rate</u>	<u>Sewer Rate</u>
effective 1/1/06	8.88%	8.88%

Note: AFUDC has not been applied to balances closed to Utility Plant in Service for years prior to 2006. The above rate has been applied to selected qualifying projects beginning January 1, 2006 based on an AFUDC filing with the Florida Public Service Commission dated October 19, 2006. This rate remains in effect until a Corporate Restructuring takes effect based on the company's October 2, 2006 Consolidated Filing. Subsequent AFUDC rate changes will result from future filings with the PSC.

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

Florida Public Service Commission

Village Water
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

Village Water

Docket No. 060368-WS

Test Year Ending December 31 of
Historical 2005, Projected 2006 & 2007

Schedule: A-17

Page: 1 of 1

Preparer: Robert M. Griffin

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.

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	0.504%	0.504%	0.504%
15	Assets Allocated - Water (line 7 x line 14)	10,930	10,888	13,761
16	Liabilities Allocated - Water (line 12 x line 14)	3,266	6,832	7,707
17	Allocation Percentage - Sewer	0.094%	0.094%	0.094%
18	Assets Allocated - Sewer (line 7 x line 17)	2,046	2,038	2,576
19	Liabilities Allocated - Sewer (line 12 x line 17)	611	1,279	1,442
	Direct Assignment of CWC Accounts:			
	Deferred Rate Case Expense			
20	Water	1,523	4,946	10,980
21	Sewer	285	926	2,055
	Other Regulatory Assets			
22	Water	0	0	0
23	Sewer	0	0	0
	Other Deferred Debits			
24	Water	0	0	0
25	Sewer	35,996	34,069	23,953
	Total Balance Sheet CWC-this system			
26	Water (Lines 15-16+20+22+24)	<u>9,187</u>	<u>9,002</u>	<u>17,034</u>
27	Sewer (Lines 18-19+21+23+25)	<u>37,716</u>	<u>35,754</u>	<u>27,141</u>

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Village Water
 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

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

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

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

Line No.	(1) ASSETS	(2) Prior Year 12/31/05	(3) 1/31/06	(4) 2/28/06	(5) 3/31/06	(6) 4/30/06	(7) 5/31/06	(8) 6/30/06	(9) 7/31/06	(10) 8/31/06	(11) 9/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year Enc 12/31/06	(15) Average Balance
1	Utility Plant	74,040,794	74,655,534	74,893,273	75,399,796	75,436,181	77,417,336	77,249,303	76,976,721	76,950,257	77,272,592	77,282,592	78,012,592	90,892,592	77,421,505
2	Construction Work in Progress	10,504,654	10,311,539	11,141,392	12,394,416	13,848,877	13,446,934	13,706,283	14,892,529	15,815,014	16,576,655	16,576,655	16,576,655	9,576,655	13,489,866
3	Utility Plant Acquisition	(1,056,914)	(1,052,167)	(1,047,420)	(2,491,666)	(2,472,276)	(2,452,887)	(2,433,498)	(2,414,109)	(2,394,720)	(2,375,331)	(2,355,942)	(2,336,553)	(2,317,164)	(2,092,357)
4	GROSS UTILITY PLANT	83,488,534	83,914,906	84,987,246	85,302,546	86,812,782	88,411,384	88,522,088	89,455,141	90,370,551	91,473,916	91,503,305	92,252,694	98,152,083	88,819,014
5	Less: Accumulated Depreciation	(27,117,048)	(27,337,985)	(27,565,528)	(28,735,457)	(28,979,537)	(29,280,240)	(29,182,911)	(29,149,185)	(29,329,139)	(29,809,589)	(30,034,997)	(30,262,533)	(29,727,637)	(28,962,445)
6	NET UTILITY PLANT	56,371,486	56,576,921	57,421,717	56,567,089	57,833,245	59,131,143	59,339,177	60,305,956	61,041,412	61,664,327	61,468,309	61,990,161	68,424,447	59,856,569
7	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
8	Cash	0	0	0	(25,297)	(19,291)	(12,445)	(14,829)	46,112	101,862	40,714	25,000	25,000	25,000	14,756
9	Accounts Receivable Customer	1,208,001	1,353,476	1,404,317	1,259,539	1,528,336	1,316,267	1,387,814	1,311,640	1,209,048	1,396,400	1,419,184	1,419,184	1,419,184	1,356,338
10	Allowance for Bad Debts	(35,188)	(34,469)	(23,650)	(19,487)	(21,808)	(27,403)	(26,754)	(31,854)	(30,098)	(32,831)	(29,122)	(29,122)	(29,122)	(28,531)
11	Accounts Receivable Other	17,983	27,047	10,905	20,871	13,169	20,176	10,842	12,216	17,103	17,707	0	0	0	12,925
12	Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Temporary Investments	7,554	0	0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	581
14	Unbilled Revenue	596,599	684,821	689,920	686,114	752,018	710,160	707,524	678,101	658,971	690,529	730,982	730,982	730,982	695,977
15	Prepayments	134,962	113,059	108,716	112,645	106,078	138,213	136,550	143,652	166,987	161,023	140,000	140,000	140,000	133,991
16	TOTAL CURRENT ASSETS	1,929,910	2,143,933	2,190,207	2,034,384	2,358,501	2,144,968	2,201,147	2,159,867	2,123,873	2,273,542	2,286,044	2,286,044	2,286,044	2,186,036
17	Prelim Survey & Investigation Chgs	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	0	0	0	14,304
18	Deferred Rate Case Expense	520,603	542,441	551,416	562,099	578,182	602,932	631,379	786,460	835,947	878,906	973,333	1,142,760	1,262,187	759,127
19	Regulatory Assets	1,570,114	1,545,016	1,519,918	2,231,106	2,194,560	2,158,015	2,121,469	2,084,923	2,048,377	2,011,831	1,975,285	1,938,739	1,902,193	1,946,273
20	Other Deferred Debits	302,077	327,468	309,455	298,726	289,362	294,932	293,460	304,833	328,477	395,097	354,757	314,417	274,077	314,395
21	RWIP	(8,430)	(13,630)	(13,630)	(13,630)	(13,630)	0	0	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	0	(5,419)
22															
23															
24	TOTAL DEFERRED DEBITS	2,402,958	2,419,890	2,385,755	3,096,896	3,067,070	3,074,474	3,064,903	3,193,311	3,229,896	3,302,929	3,301,876	3,394,417	3,438,458	3,028,679
25	TOTAL ASSETS	62,704,354	63,140,744	63,997,679	63,698,369	65,258,816	66,350,585	66,605,226	67,659,134	68,395,181	69,240,798	69,056,228	69,670,622	76,148,948	67,071,284

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Village Water
 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

Village Water
 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

Village Water
 Docket No. 060368-WS
 Test Year Ended 2006
 Historical [] Projected [X]

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

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

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

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

Village Water
 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







**Village Water
NET OPERATING INCOME**

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Schedule of Water Net Operating Income

Florida Public Service Commission

Village Water

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	116,834	(3,616)	113,218	995	114,213	1,233	115,445	110,331	225,776	B-4
2	Operation & Maintenance	131,316	4,554	135,870	465	136,335	34,293	170,628	1,629	172,257	B-5
3	Depreciation, net of CIAC Amort.,U&U	6,891	112	7,003	3,780	10,783	2,169	12,952	0	12,952	B-13
4	Amortization	0	0	0	0	0	0	0	0	0	B-3
5	Taxes Other Than Income	7,241	0	7,241	(242)	6,999	3,202	10,201	4,965	15,166	B-15
6	Provision for Income Taxes	(11,038)	3,602	(7,436)	(3,517)	(10,953)	(15,119)	(26,071)	33,949	7,877	C-1
7	OPERATING EXPENSES	134,410	8,268	142,679	485	143,164	24,545	167,709	40,543	208,253	
8	NET OPERATING INCOME	(17,576)	(11,885)	(29,461)	510	(28,951)	(23,313)	(52,264)	69,788	17,524	
9	RATE BASE	146,051	9,866	155,917	39,302	195,219	34,778	229,997		229,997	A-1
10	RATE OF RETURN	-12.03%		-18.90%						7.62%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Village Water

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	108,219	(3,268)	104,951	1,049	106,000	0	106,000	140,136	246,137	B-4
2	Operation & Maintenance	54,416	222	54,638	(1,925)	52,713	11,957	64,670	2,070	66,740	B-6
3	Depreciation, net of CIAC Amort.,U&U	12,156	940	13,096	7,822	20,919	22,181	43,100	0	43,100	B-14
4	Amortization	0	0	0	0	0	0	0	0	0	B-3
5	Taxes Other Than Income	14,156	(1,121)	13,035	(334)	12,701	11,463	24,164	6,306	30,470	B-15
6	Provision for Income Taxes	9,519	8,574	18,093	(4,155)	13,938	(23,872)	(9,934)	42,765	32,831	C-1
7	OPERATING EXPENSES	90,247	8,615	98,862	1,408	100,270	21,729	121,999	51,141	173,140	
8	NET OPERATING INCOME	17,972	(11,883)	6,089	(359)	5,730	(21,729)	(15,999)	88,996	72,996	
9	RATE BASE	192,814	8,871	201,685	199,330	401,015	465,240	866,255		866,255	A-2
10	RATE OF RETURN	9.32%		3.02%						8.43%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

Historical Projected

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
UTILITY TEST YEAR ADJUSTMENTS - 2005				
1	A. REVENUES			E-2
2	To reconcile booked revenues with billing analysis	(3,616)	(3,268)	
3	TOTAL	(3,616)	(3,268)	
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	388	0
8	Contractual Services - Other	Remove non-recurring hurricane expense from prior periods.	0	0
9	Transportation Expenses	Non-recurring True-up entry-2004 Accrual-(Out of Period) & Non-recurring Vehicle tax refund.	136	12
10	Bad Debt Expense	Out of Period Bad Debt accrual true-up	1,741	151
11	Miscellaneous Expense	Non-recurring transfer from Parent to Utility	2,289	59
12	TOTAL	4,554	222	
13				
14	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
15	UPIS depreciation based on adjusted plant balances and PSC lives	174	940	
16	CIAC amortization based on adjusted balances and rates based on PSC UPIS lives	(62)	0	
17	TOTAL	112	940	
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	(1,121)	
27	TOTAL	0	(1,121)	
28				
29	F. INCOME TAXES			
30	1. Income tax impact of the adjustments to per book income	3,602	8,574	C-1
31	TOTAL	3,602	8,574	
32				
33	TOTAL INCOME ADJUSTMENTS	4,652	5,347	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Village Water

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	995	1,049	
3	TOTAL	995	1,049	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Salaries & Wages - Employees	Adjustment for open positions (3,253)	(2,759)	
7	Salaries & Wages - Officers, Exec.	Adjustment for open positions (13)	9	
8	Employee Pensions & Benefits	Adj. for open positions, less capitalized benefits (574)	(5,437)	
9	Purchased Water / Sewer Treatment	Adj. for usually wet weather, plus increase for growth and inflationary increases (7,017)	62	
10	Sludge Removal Expense	Adj. for upgraded plants, growth and inflationary increases 0	2,391	
11	Purchased Power	Adj. for increase in cost due to storm damage recover surcharges and fuel charges (456)	(2,094)	
12	Fuel for Purchased Power	Adj. for increase in cost due to fuel charges 1	339	
13	Chemicals	Adj. for increase in chlorine costs (160)	565	
14	Materials & Supplies	Adj. for increase in spending to improvement and repairs that are not capital in nature. 362	554	
15	Contractual Services - Engineering	Adj. for the cost of CCR's that were previously paid by the corporate office. 246	(262)	
16	Contractual Services - Accounting	Adj. for the cost of setting up Sarbane-Oxley procedures, along with a reduction of cost for the process of the Annual Reports to the FPSC. (770)	(72)	
17	Contractual Services - Legal	Adj. to account for fees that were previously included in the corporate charges in the past. 14,629	226	
18	Contractual Services - Mgmt. Fees	Adj. for several items (engineering, legal & acctg) that were previously recorded in Mgmt Fees that are now recorded on the proper lines. (2,516)	(561)	
19	Contractual Services - Testing	Fluctuation between monthly and tri-annual testing. (602)	(74)	
20	Contractual Services - Other	Adj. for changes occurring due to moving the call center from Florida to Cary, NC 238	2,471	
21	Rental of Building/Real Prop.	Change in the admin/operations office rent. 9	(8)	
22	Rental of Equipment	Adj. for fluctuation for the rental of equipment that is volatile from year to year. 1	83	
23	Transportation Expenses	Adj. for the new procedure that transfers a portion of transportation cost to capital. (1,476)	(327)	
24	Insurance - Vehicle	Adj. for the new procedure that transfers a portion of transportation cost to capital. (95)	(8)	
25	Insurance - General Liability	Adj. for increase in liability with additional UPIS 155	34	
26	Insurance - Workman's Comp.	Adj. for decrease related to open positions. (124)	(17)	
27	Insurance - Other	Adj. for volatile charges from year to year. (54)	(18)	
28	Advertising Expense	Adj. for additional advertising for open positions and customer notices for NOV's 0	(0)	
29	Reg. Comm. Exp. - Rate Case Amort.	None 0	0	
30	Reg. Comm. Exp. - Rate Case Other	None 0	0	
31	Bad Debt Expense	Adj. for improved delinquencies (905)	935	
32	Miscellaneous Expense	Adj. for various additional expenses (i.e. cellular phones, long distance charges, relocation charges, seminars, travel, and fines. 2,705	554	
33	Non-recurring 2005 Bonus True-up	124	11	
34	Purchased Power Rate Increase Pass Through	0	1,478	
35	Non-recurring 2005 Miscellaneous Expense reclassifications	10	1	
36	TOTAL	465	(1,925)	
37				
38	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
39	Depreciation expense adjusted for plant additions and retirements	3,780	7,822	
40	CIAC amortization adjusted for additional contributions	0	0	
41	TOTAL	3,780	7,822	
42				

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Village Water

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006 - continued

Historical [] Projected [X]

Schedule: B-3

Page: 3 of 5

Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) 2006 Water	(3) 2006 Sewer	(4) Supporting Schedules
43	D. AMORTIZATION			
44		0	0	
45	-	0	0	
46	TOTAL	<u>0</u>	<u>0</u>	
47				
48	E. TAXES OTHER THAN INCOME TAX			B-15
49	1. RAF on revenue from customer growth and rate index	45	47	
50	2. Payroll tax adjustment	(260)	(227)	
51	3. Property taxes associated with plant additions	(27)	(181)	
52	4. Property Tax adjustment for Future Use plant	0	27	
53	TOTAL	<u>(242)</u>	<u>(334)</u>	
54				
55	F. INCOME TAXES			C-1
56	1. Income tax impact of the adjustments to per book income	(3,517)	(4,155)	
57	TOTAL	<u>(3,517)</u>	<u>(4,155)</u>	
58				
59	TOTAL INCOME ADJUSTMENTS	<u>1,481</u>	<u>2,457</u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Village Water
 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	1,233	0	
3	TOTAL	<u>1,233</u>	<u>0</u>	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Salaries & Wages - Employees	14,248	7,402	
7	Salaries & Wages - Officers, Exec.	(103)	(25)	
8	Employee Pensions & Benefits	761	(50)	
9	Purchased Water / Sewer Treatment	8,103	41	
	Adj. to '07plan, allocated by ERCs, increase is 8.536% for water and 2.003 for sewer			
10	Sludge Removal Expense	0	1,562	
11	Purchased Power	40	20	
12	Fuel for Purchased Power	3	71	
13	Chemicals	47	193	
14	Materials & Supplies	139	208	
15	Contractual Services - Engineering	13	14	
16	Contractual Services - Accounting	66	7	
17	Contractual Services - Legal	116	48	
18	Contractual Services - Mgmt. Fees	531	78	
19	Contractual Services - Testing	67	19	
20	Contractual Services - Other	212	109	
21	Rental of Building/Real Prop.	37	4	
22	Rental of Equipment	3	20	
23	Transportation Expenses	303	37	
24	Insurance - Vehicle	16	2	
25	Insurance - General Liability	45	2	
26	Insurance - Workman's Comp.	7	2	
27	Insurance - Other	21	0	
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	(1,194)	(387)	
	Adj. to '07plan, allocated by ERCs. Anticipated reduction of delinquencies in 2007.			
32	Miscellaneous Expense	943	204	
33	Non-recurring 2005 Bonus True-up	128	11	
34	Purchased Power Rate Increase Pass Through	0	1,522	
35	Contractual Services - Other	3,035	263	
36	Reg. Comm. Exp. - Rate Case Amort.	6,976	605	
37	Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion	(272)	(24)	
38	TOTAL	<u>34,293</u>	<u>11,957</u>	
39				
40	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
41	Depreciation expense adjusted for plant additions and retirements	2,255	22,207	
42	CIAC amortization adjusted for additional contributions	(86)	(25)	
43	TOTAL	<u>2,169</u>	<u>22,181</u>	
44				
45	D. AMORTIZATION			
46	-	0	0	
47	-	0	0	
48	TOTAL	<u>0</u>	<u>0</u>	
49				
50	E. TAXES OTHER THAN INCOME TAX			B-15
51	1. RAF on revenue from customer growth and rate index	55	0	
52	2. Payroll tax adjustment	1,182	612	
53	3. Property taxes associated with plant additions	1,965	13,225	
54	4. Property Tax adjustment for Future Use plant	0	(2,374)	
55	TOTAL	<u>3,202</u>	<u>11,463</u>	
56				
57	F. INCOME TAXES			
58	1. Income tax impact of the adjustments to per book income	(15,119)	(23,872)	C-1
59	TOTAL	<u>(15,119)</u>	<u>(23,872)</u>	
60				
61	TOTAL INCOME ADJUSTMENTS	<u>25,778</u>	<u>21,729</u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Village Water
 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>110,331</u>	<u>140,136</u>	
3				
4	OPERATION & MAINTENANCE EXPENSE			
5	Bad Debt Adjustment Due To Proposed Rate Increase	<u>1,629</u>	<u>2,070</u>	
6				
7	TAXES OTHER THAN INCOME TAX			
8	RAF on Revenue Adjustment @	4.50% <u>4,965</u>	<u>6,306</u>	
9				
10	INCOME TAX ADJUSTMENT			
11	Rate Year Revenue at Present Rates	115,445	106,000	
12	Plus Required Revenue Adjustment	<u>110,331</u>	<u>140,136</u>	
13	Rate Year Revenue at Proposed Rates	225,776	246,137	
14				
15	Less Operating Expenses Before Income Taxes	(200,375)	(140,310)	
16	Less Interest Expense	(4,983)	(20,722)	
17	Taxable Income	<u>20,418</u>	<u>85,105</u>	
18	Income Tax at Composite Rate of	38.58% 7,876	32,829	
19	Less Income Tax at Present Rates	26,071	9,934	
20				
21	Income Tax Adjustment	<u>33,948</u>	<u>42,764</u>	

Test Year Operating Revenues

Florida Public Service Commission

Village Water

Docket No. 060368-WS

Schedule Year Ended: 12/31/05

Schedule:

B-4

Page:

1 of 1

Preparer:

Jack Schreyer

Historical [X] Projected []

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

Line No.	(1) WATER		(2)		(3) SEWER		(4)	
	Account No. and Description	Revenues			Account No. and Description	Revenues		
1	WATER SALES				SEWER SALES			
2	460	Unmetered Water Revenue			521.1	Flat Rate - Residential		0
3	461.1	Metered - Residential		45,040	521.2	Flat Rate - Commercial		
4	461.2	Metered - Commercial		66,556	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		0
9	462.2	Private Fire Protection			522.2	Measured - Commercial		104,951
10	464	Other Sales - Public Authorities			522.3	Measured - Industrial		
11	465	Irrigation Customers			522.4	Measured - Public Authorities		
12	466	Sales for Resale			522.5	Measured - Multi-Family		0
13	467	Interdepartmental Sales			523	Other Sales - Public Authorities		
14	475	Unbilled Revenues		0	524	Revenues From Other Systems		
15					525	Interdepartmental Sales		
16					526	Effluent		
17					527	Unbilled Revenues		0
18	TOTAL WATER SALES			111,597	TOTAL SEWER SALES			104,951
19								
20	OTHER WATER REVENUES				OTHER SEWER REVENUES			
21	470	Forfeited Discounts			531	Sale Of Sludge		
22	471	Misc. Service Revenues		1,621	532	Forfeited Discounts		
23	472	Rents From Water Property			534	Rents From Sewer Property		
24	473	Interdepartmental Rents			535	Interdepartmental Rents		
25	474	Other Water Revenues		0	536	Other Sewer Revenues		0
26	TOTAL OTHER WATER REVENUES			1,621	TOTAL OTHER SEWER REVENUES			0
27								
28	TOTAL WATER OPERATING REVENUES			113,218	TOTAL SEWER OPERATING REVENUES			104,951

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

Florida Public Service Commission

Village Water

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	10,853	0	10,853	7,600	(3,253)	124	7,723	21,971	14,248	128	22,099
2	603 Salaries & Wages - Officers, Exec.	329	0	329	316	(13)	0	316	212	(103)	0	212
3	604 Employee Pensions & Benefits	2,184	0	2,184	1,610	(574)	0	1,610	2,371	761	0	2,371
4	610 Purchased Water	97,961	0	97,961	90,944	(7,017)	0	90,944	99,047	8,103	0	99,047
5	615 Purchased Power	481	0	481	26	(456)	0	26	66	40	0	66
6	616 Fuel for Purchased Power	16	0	16	16	1	0	16	20	3	0	20
7	618 Chemicals	486	0	486	326	(160)	0	326	373	47	0	373
8	620 Materials & Supplies	404	0	404	766	362	0	766	905	139	0	905
9	631 Contractual Services - Engineering	297	0	297	544	246	0	544	556	13	0	556
10	632 Contractual Services - Accounting	1,783	0	1,783	1,012	(770)	0	1,012	1,078	66	0	1,078
11	633 Contractual Services - Legal	435	388	823	15,452	14,629	0	15,452	15,569	116	0	15,569
12	634 Contractual Services - Mgmt. Fees	5,941	0	5,941	3,425	(2,516)	0	3,425	3,956	531	0	3,956
13	635 Contractual Services - Testing	1,948	0	1,948	1,346	(602)	0	1,346	1,413	67	0	1,413
14	636 Contractual Services - Other	2,578	0	2,578	2,816	238	0	2,816	3,028	212	3,035	6,063
15	641 Rental of Building/Real Prop.	171	0	171	180	9	0	180	217	37	0	217
16	642 Rental of Equipment	12	0	12	13	1	0	13	16	3	0	16
17	650 Transportation Expenses	2,503	136	2,639	1,163	(1,476)	0	1,163	1,466	303	0	1,466
18	656 Insurance - Vehicle	174	0	174	79	(95)	0	79	95	16	0	95
19	657 Insurance - General Liability	321	0	321	476	155	0	476	522	45	0	522
20	658 Insurance - Workman's Comp.	187	0	187	63	(124)	0	63	70	7	0	70
21	659 Insurance - Other	234	0	234	180	(54)	0	180	201	21	0	201
22	660 Advertising Expense	9	0	9	9	0	0	9	11	2	0	11
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	6,976	6,976
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	2,422	1,741	4,163	3,258	(905)	0	3,258	2,065	(1,194)	0	2,065
26	675 Miscellaneous Expense	(413)	2,289	1,876	4,581	2,705	10	4,591	5,534	943	(272)	5,262
27	TOTAL WATER O & M EXPENSES	131,316	4,554	135,870	136,201	331	133	136,335	160,762	24,428	9,866	170,628

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Village Water

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	Jui	Aug	Sep	Oct	Nov	2005 Dec	Total Per Books Annual	
1	601 Salaries & Wages - Employees	593	1,081	1,256	795	994	559	588	659	785	628	1,157	1,757	10,853	
2	603 Salaries & Wages - Officers, Exec.	0	29	66	42	39	48	41	29	53	39	46	(103)	329	
3	604 Employee Pensions & Benefits	298	318	406	357	378	256	235	289	(567)	(253)	422	46	2,184	
4	610 Purchased Water	0	7,505	15,374	206	7,670	7,875	8,230	7,816	9,326	7,999	8,415	17,544	97,961	
5	615 Purchased Power	0	0	106	38	28	55	34	0	69	32	50	70	481	
6	616 Fuel for Purchased Power	0	0	3	1	1	2	1	0	2	1	2	2	16	
7	618 Chemicals	153	171	36	13	9	18	12	0	23	11	17	23	486	
8	620 Materials & Supplies	0	21	87	10	7	14	9	0	18	59	13	165	404	
9	631 Contractual Services - Engineering	0	0	6	2	1	3	2	0	72	70	71	72	297	
10	632 Contractual Services - Accounting	0	30	93	53	47	589	140	119	271	119	149	174	1,783	
11	633 Contractual Services - Legal	0	0	(388)	0	0	0	0	0	0	116	705	0	435	
12	634 Contractual Services - Mgmt. Fees	0	290	688	483	525	550	492	498	479	539	708	689	5,941	
13	635 Contractual Services - Testing	45	135	777	66	61	121	124	135	84	18	118	264	1,948	
14	636 Contractual Services - Other	50	86	322	7	213	634	259	106	246	161	202	292	2,578	
15	641 Rental of Building/Real Prop.	0	0	38	13	10	20	12	0	24	11	18	25	171	
16	642 Rental of Equipment	0	0	3	1	1	1	1	0	2	1	1	2	12	
17	650 Transportation Expenses	0	138	283	196	200	221	249	181	305	248	285	198	2,503	
18	656 Insurance - Vehicle	0	12	21	15	14	17	15	12	18	15	16	18	174	
19	657 Insurance - General Liability	0	22	39	28	27	31	28	22	33	27	30	34	321	
20	658 Insurance - Workman's Comp.	0	17	17	17	17	17	17	17	17	17	17	17	187	
21	659 Insurance - Other	0	16	29	21	19	23	20	16	24	20	22	24	234	
22	660 Advertising Expense	0	0	2	1	0	1	1	0	1	1	1	1	9	
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	332	260	9	3	878	917	3	0	6	3	4	6	2,422	
26	675 Miscellaneous Expense	130	86	195	(1,495)	99	127	105	(172)	142	184	120	66	(413)	
27	TOTAL WATER O & M EXPENSES	1,601	10,217	19,467	873	11,237	12,099	10,619	9,727	11,434	10,067	12,590	21,386	131,316	

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Village Water

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [] Projected [X]

Schedule: B-5

Page: 3 of 4

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(2)-(13)												(14) Total Forecast Annual
		2006 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2006 Dec	
1	601 Salaries & Wages - Employees	629	777	640	530	1,380	917	1,090	399	372	457	390	19	7,600
2	603 Salaries & Wages - Officers, Exec.	45	33	(31)	34	39	33	33	31	29	35	30	3	316
3	604 Employee Pensions & Benefits	(72)	(269)	350	303	267	269	299	104	100	114	102	41	1,610
4	610 Purchased Water	8,040	9,170	8,169	9,866	8,941	9,574	9,006	6,323	6,480	5,320	5,241	4,814	90,944
5	615 Purchased Power	44	12	13	13	30	12	12	(8)	(11)	6	(9)	(87)	26
6	616 Fuel for Purchased Power	1	0	0	0	1	0	0	3	3	3	3	0	16
7	618 Chemicals	15	4	4	4	10	4	4	60	59	65	61	35	326
8	620 Materials & Supplies	11	22	18	3	80	3	40	123	125	123	119	98	766
9	631 Contractual Services - Engineering	70	69	69	69	70	69	69	13	13	13	13	8	544
10	632 Contractual Services - Accounting	59	154	96	96	60	95	95	82	83	86	77	31	1,012
11	633 Contractual Services - Legal	0	2,688	7,074	2,792	128	0	0	0	0	0	0	2,768	15,452
12	634 Contractual Services - Mgmt. Fees	445	412	384	368	455	425	199	175	168	202	173	18	3,425
13	635 Contractual Services - Testing	70	7	97	52	17	142	51	193	195	194	186	142	1,346
14	636 Contractual Services - Other	475	155	148	154	183	137	144	314	311	333	306	159	2,816
15	641 Rental of Building/Real Prop.	16	4	4	5	11	4	4	31	30	36	31	3	180
16	642 Rental of Equipment	1	0	0	0	1	0	0	2	2	3	2	0	13
17	650 Transportation Expenses	243	195	192	100	30	22	12	88	85	102	87	9	1,163
18	656 Insurance - Vehicle	9	6	6	6	8	6	6	8	7	9	8	1	79
19	657 Insurance - General Liability	64	58	58	58	61	58	58	15	14	17	14	2	476
20	658 Insurance - Workman's Comp.	9	9	9	9	9	9	9	0	0	0	0	0	63
21	659 Insurance - Other	22	18	19	19	21	18	18	11	10	12	11	1	180
22	660 Advertising Expense	1	0	0	0	1	0	0	2	2	2	2	0	9
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	1	1	1	2,748	(99)	(601)	204	250	254	250	246	3,258
26	675 Miscellaneous Expense	40	2	4	4	21	(2)	30	926	940	910	895	814	4,581
27	TOTAL WATER O & M EXPENSES	10,242	13,527	17,324	14,487	14,569	11,698	10,578	9,095	9,268	8,295	7,991	9,127	136,201

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Village Water

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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Budgeted Annual	
1	601 Salaries & Wages - Employees	1,841	1,659	1,664	1,666	1,761	1,661	1,658	2,090	2,071	2,168	2,086	1,645	21,971	
2	603 Salaries & Wages - Officers, Exec.	18	5	5	5	13	5	5	37	36	43	37	4	212	
3	604 Employee Pensions & Benefits	(34)	(257)	438	385	347	347	380	167	163	179	165	92	2,371	
4	610 Purchased Water	8,756	9,960	8,874	10,717	9,724	10,400	9,782	6,922	7,090	5,842	5,747	5,231	99,047	
5	615 Purchased Power	53	14	15	16	36	15	14	(3)	(7)	14	(4)	(98)	66	
6	616 Fuel for Purchased Power	2	0	0	1	1	0	0	3	3	4	3	0	20	
7	618 Chemicals	18	5	5	5	12	5	5	68	68	75	69	38	373	
8	620 Materials & Supplies	14	27	22	4	93	4	47	146	148	145	141	116	905	
9	631 Contractual Services - Engineering	72	70	70	70	71	70	70	14	14	15	14	9	556	
10	632 Contractual Services - Accounting	65	156	97	97	65	97	96	94	93	99	88	32	1,078	
11	633 Contractual Services - Legal	0	2,708	7,127	2,813	129	0	0	0	0	1	0	2,789	15,569	
12	634 Contractual Services - Mgmt. Fees	511	469	437	418	521	483	227	211	203	244	209	22	3,956	
13	635 Contractual Services - Testing	75	8	100	54	20	144	53	205	206	207	197	144	1,413	
14	636 Contractual Services - Other	495	162	154	160	196	142	148	349	345	374	341	163	3,028	
15	641 Rental of Building/Real Prop.	19	5	5	6	13	5	5	38	36	44	37	4	217	
16	642 Rental of Equipment	1	0	0	0	1	0	0	3	3	3	3	0	16	
17	650 Transportation Expenses	311	251	248	130	36	28	15	106	102	123	105	11	1,466	
18	656 Insurance - Vehicle	11	7	7	7	9	7	7	9	9	11	9	1	95	
19	657 Insurance - General Liability	70	62	63	63	66	62	62	18	17	20	17	2	522	
20	658 Insurance - Workman's Comp.	10	10	10	10	10	10	10	0	0	0	0	0	70	
21	659 Insurance - Other	25	20	20	20	22	20	20	13	12	15	13	1	201	
22	660 Advertising Expense	1	0	0	0	1	0	0	2	2	2	2	0	11	
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	5	1	1	1	1,721	(62)	(376)	132	161	164	161	154	2,065	
26	675 Miscellaneous Expense	48	2	5	4	25	(3)	36	1,119	1,136	1,098	1,080	983	5,534	
27	TOTAL WATER O & M EXPENSES	12,388	15,344	19,369	16,654	14,893	13,441	12,265	11,743	11,912	10,888	10,523	11,344	160,762	

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

Florida Public Service Commission

Village Water
 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	14,703	0	14,703	11,944	(2,759)	11	11,954	19,356	7,402	11	19,367
2	703 Salaries & Wages - Officers, Exec.	40	0	40	49	9	0	49	24	(25)	0	24
3	704 Employee Pensions & Benefits	4,132	0	4,132	(1,304)	(5,437)	0	(1,304)	(1,354)	(50)	0	(1,354)
4	710 Purchased Sewage Treatment	136	0	136	198	62	0	198	240	41	0	240
5	711 Sludge Removal Expense	5,689	0	5,689	8,080	2,391	0	8,080	9,642	1,562	0	9,642
6	715 Purchased Power	12,476	0	12,476	10,382	(2,094)	1,478	11,860	11,880	20	1,522	13,402
7	716 Fuel for Power Production	1	0	1	340	339	0	340	411	71	0	411
8	718 Chemicals	1,716	0	1,716	2,281	565	0	2,281	2,474	193	0	2,474
9	720 Materials & Supplies	620	0	620	1,174	554	0	1,174	1,382	208	0	1,382
10	731 Contractual Services - Engineering	323	0	323	60	(262)	0	60	74	14	0	74
11	732 Contractual Services - Accounting	212	0	212	140	(72)	0	140	147	7	0	147
12	733 Contractual Services - Legal	5	0	5	232	226	0	232	280	48	0	280
13	734 Contractual Services - Mgmt. Fees	1,094	0	1,094	533	(561)	0	533	610	78	0	610
14	735 Contractual Services - Testing	1,128	0	1,128	1,054	(74)	0	1,054	1,072	19	0	1,072
15	736 Contractual Services - Other	11,152	0	11,152	13,623	2,471	0	13,623	13,731	109	263	13,995
16	741 Rental of Building/Real Prop.	26	0	26	18	(8)	0	18	21	4	0	21
17	742 Rental of Equipment	12	0	12	95	83	0	95	115	20	0	115
18	750 Transportation Expenses	443	12	455	128	(327)	0	128	165	37	0	165
19	756 Insurance - Vehicle	26	0	26	18	(8)	0	18	21	2	0	21
20	757 Insurance - General Liability	52	0	52	86	34	0	86	87	2	0	87
21	758 Insurance - Workman's Comp.	39	0	39	22	(17)	0	22	24	2	0	24
22	759 Insurance - Other	39	0	39	21	(18)	0	21	21	0	0	21
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	605	605
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	0	151	151	1,086	935	0	1,086	699	(387)	0	699
27	775 Miscellaneous Expense	353	59	412	966	554	1	967	1,171	204	(24)	1,147
28	TOTAL SEWER O & M EXPENSES	54,416	222	54,638	51,223	(3,415)	1,489	52,713	62,292	9,579	2,378	64,670

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Village Water

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	(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 Annual	
1	701 Salaries & Wages - Employees	1,517	1,635	1,293	655	996	1,299	576	1,323	1,233	1,384	1,370	1,422	14,703	
2	703 Salaries & Wages - Officers, Exec.	0	5	8	6	6	7	6	5	7	6	6	(22)	40	
3	704 Employee Pensions & Benefits	312	311	338	327	356	346	334	445	458	392	412	101	4,132	
4	710 Purchased Sewage Treatment	0	0	30	11	8	16	10	0	19	9	14	20	136	
5	711 Sludge Removal Expense	521	0	60	1,069	1,173	31	20	1,057	574	18	582	584	5,689	
6	715 Purchased Power	815	903	808	1,064	1,040	1,220	1,287	1,168	1,355	1,127	1,275	414	12,476	
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	1	
8	718 Chemicals	0	0	241	18	13	430	17	216	232	178	336	34	1,716	
9	720 Materials & Supplies	255	74	319	(489)	2	3	2	0	4	171	311	(31)	620	
10	731 Contractual Services - Engineering	0	0	1	0	320	0	0	0	0	0	0	0	323	
11	732 Contractual Services - Accounting	0	6	14	9	8	60	17	14	30	13	18	22	212	
12	733 Contractual Services - Legal	0	0	1	0	0	1	0	0	1	0	1	1	5	
13	734 Contractual Services - Mgmt. Fees	0	55	125	89	97	101	90	93	87	100	131	126	1,094	
14	735 Contractual Services - Testing	77	118	89	81	80	83	81	77	85	189	83	85	1,128	
15	736 Contractual Services - Other	38	360	1,199	1,199	637	894	1,021	1,023	1,357	1,060	1,439	924	11,152	
16	741 Rental of Building/Real Prop.	0	0	6	2	1	3	2	0	4	2	3	4	26	
17	742 Rental of Equipment	0	0	3	1	1	1	1	0	2	1	1	2	12	
18	750 Transportation Expenses	0	26	47	35	36	38	45	34	53	44	51	33	443	
19	756 Insurance - Vehicle	0	2	3	2	2	2	2	2	3	2	2	3	26	
20	757 Insurance - General Liability	0	4	6	5	4	5	5	4	5	5	5	5	52	
21	758 Insurance - Workman's Comp.	0	3	4	3	3	4	3	3	4	3	4	4	39	
22	759 Insurance - Other	0	3	4	3	3	4	3	3	4	3	4	4	39	
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	41	8	20	28	73	3	145	0	3	27	2	3	353	
28	TOTAL SEWER O & M EXPENSES	3,576	3,513	4,620	4,120	4,862	4,551	3,666	5,467	5,520	4,734	6,049	3,738	54,416	

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Village Water
 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.	Account No. and Name	2006												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	1,211	1,833	2,189	1,207	2,136	1,389	1,313	144	132	142	138	110	11,944
2	703 Salaries & Wages - Officers, Exec.	7	8	(5)	10	7	8	9	1	1	1	1	0	49
3	704 Employee Pensions & Benefits	316	345	522	(515)	(595)	(184)	(1,398)	43	42	43	42	35	(1,304)
4	710 Purchased Sewage Treatment	12	16	20	43	7	20	31	11	11	13	11	1	198
5	711 Sludge Removal Expense	1,057	1,353	(710)	1,157	514	627	1,609	509	519	491	487	466	8,080
6	715 Purchased Power	635	591	784	617	620	682	945	1,129	1,156	1,082	1,079	1,063	10,382
7	716 Fuel for Power Production	21	28	34	74	12	35	53	20	19	23	20	2	340
8	718 Chemicals	445	231	227	265	163	265	190	94	99	101	100	99	2,281
9	720 Materials & Supplies	48	322	311	225	199	(165)	140	19	19	18	18	18	1,174
10	731 Contractual Services - Engineering	3	4	5	12	2	5	8	5	5	5	4	1	60
11	732 Contractual Services - Accounting	6	29	17	18	8	17	17	5	6	6	5	5	140
12	733 Contractual Services - Legal	14	19	23	51	8	24	36	13	13	16	13	1	232
13	734 Contractual Services - Mgmt. Fees	72	79	75	81	77	83	46	5	4	5	5	0	533
14	735 Contractual Services - Testing	120	3	122	85	78	81	83	99	101	95	94	92	1,054
15	736 Contractual Services - Other	1,446	1,191	1,191	1,191	1,189	1,465	1,491	912	935	871	871	870	13,623
16	741 Rental of Building/Real Prop.	1	1	2	4	1	2	3	1	1	1	1	0	18
17	742 Rental of Equipment	6	8	9	21	3	10	15	5	5	6	5	1	95
18	750 Transportation Expenses	37	34	34	17	0	3	1	0	0	0	0	0	128
19	756 Insurance - Vehicle	2	2	2	3	1	2	3	1	1	1	1	0	18
20	757 Insurance - General Liability	12	12	12	13	11	12	12	0	0	1	0	0	86
21	758 Insurance - Workman's Comp.	3	3	3	4	2	3	3	0	0	1	0	0	22
22	759 Insurance - Other	3	3	3	3	3	3	3	0	0	0	0	0	21
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	2	3	3	7	1	3	5	178	221	221	221	219	1,086
27	775 Miscellaneous Expense	5	0	0	0	0	0	0	196	201	188	188	188	966
28	TOTAL SEWER O & M EXPENSES	5,486	6,119	4,872	4,595	4,448	4,389	4,619	3,393	3,494	3,330	3,306	3,173	51,223

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Village Water

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	(1) 2007 Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) 2007 Dec	(13) Total Annual
1	701 Salaries & Wages - Employees	1,602	1,612	1,622	1,686	1,587	1,623	1,653	1,599	1,598	1,604	1,599	1,571	19,356
2	703 Salaries & Wages - Officers, Exec.	2	2	2	5	1	2	4	1	1	2	1	0	24
3	704 Employee Pensions & Benefits	365	397	597	(568)	(661)	(199)	(1,563)	58	57	58	57	48	(1,354)
4	710 Purchased Sewage Treatment	15	19	24	52	8	24	38	14	13	16	14	1	240
5	711 Sludge Removal Expense	1,262	1,614	(847)	1,381	613	748	1,921	607	620	585	581	556	9,642
6	715 Purchased Power	727	677	896	709	708	782	1,083	1,291	1,322	1,237	1,233	1,214	11,880
7	716 Fuel for Power Production	26	33	41	90	14	42	64	24	23	28	24	3	411
8	718 Chemicals	482	251	246	288	177	288	206	103	109	109	109	107	2,474
9	720 Materials & Supplies	57	379	365	265	234	(194)	165	22	23	21	21	21	1,382
10	731 Contractual Services - Engineering	4	5	6	14	2	7	10	6	6	6	6	2	74
11	732 Contractual Services - Accounting	7	29	18	19	8	18	18	7	7	6	6	5	147
12	733 Contractual Services - Legal	17	23	28	61	10	29	44	16	16	19	16	2	280
13	734 Contractual Services - Mgmt. Fees	82	91	86	94	87	95	52	6	5	6	6	1	610
14	735 Contractual Services - Testing	122	4	124	88	80	83	85	101	103	96	96	93	1,072
15	736 Contractual Services - Other	1,457	1,201	1,200	1,202	1,198	1,476	1,502	919	942	878	878	877	13,731
16	741 Rental of Building/Real Prop.	1	2	2	5	1	2	3	1	1	1	1	0	21
17	742 Rental of Equipment	7	9	11	25	4	12	18	7	6	8	7	1	115
18	750 Transportation Expenses	48	45	44	23	0	3	1	0	0	0	0	0	165
19	756 Insurance - Vehicle	2	2	2	4	1	2	3	1	1	1	1	0	21
20	757 Insurance - General Liability	12	12	12	13	11	12	13	1	1	1	1	0	87
21	758 Insurance - Workman's Comp.	3	3	3	4	2	3	4	1	1	1	1	0	24
22	759 Insurance - Other	3	3	3	3	3	3	3	0	0	0	0	0	21
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	3	3	4	9	1	4	6	112	139	140	139	137	699
27	775 Miscellaneous Expense	6	0	0	0	0	0	0	238	243	228	228	228	1,171
28	TOTAL SEWER O & M EXPENSES	6,311	6,416	4,490	5,472	4,091	4,865	5,334	5,134	5,235	5,052	5,023	4,868	62,292

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Village Water

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	79	10,853	10,774	13637.92%
2	603	Salaries & Wages - Officers, Exec.	0	329	329	-
3	604	Employee Pensions & Benefits	21	2,184	2,163	10299.69%
4	610	Purchased Water	29,546	97,961	68,415	231.55%
5	615	Purchased Power	35,434	481	(34,953)	-98.64%
6	616	Fuel for Power Production	0	16	16	-
7	618	Chemicals	226	486	260	114.87%
8	620	Materials & Supplies	6,620	404	(6,216)	-93.90%
9	631	Contractual Services - Engineering	570	297	(273)	-47.81%
10	632	Contractual Services - Accounting	1,191	1,783	592	49.69%
11	633	Contractual Services - Legal	650	823	173	26.67%
12	634	Contractual Services - Mgmt. Fees	24,825	5,941	(18,884)	-76.07%
13	635	Contractual Services - Testing	0	1,948	1,948	-
14	636	Contractual Services - Other	14,218	2,578	(11,640)	-81.87%
15	641	Rental of Building/Real Prop.	0	171	171	-
16	642	Rental of Equipment	0	12	12	-
17	650	Transportation Expenses	0	2,639	2,639	-
18	656	Insurance - Vehicle	0	174	174	-
19	657	Insurance - General Liability	0	321	321	-
20	658	Insurance - Workman's Comp.	0	187	187	-
21	659	Insurance - Other	0	234	234	-
22	660	Advertising Expense	0	9	9	-
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
24	667	Reg. Comm. Exp. - Other	0	0	0	-
25	670	Bad Debt Expense	0	4,163	4,163	-
26	675	Miscellaneous Expense	55	1,876	1,821	3311.25%
27	TOTAL WATER O & M EXPENSES		<u>113,435</u>	<u>135,870</u>	<u>22,435</u>	<u>19.78%</u>
28	Total Customers (ERCs)		321.3	311.1	(10.2)	-3.17%
29	Consumer Price Index - U					<u>10.31%</u>
30	Growth Plus Inflation					<u>6.80%</u>

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Village Water

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: B-7 Supl

Page: 1 of 1

Preparer: Jack Schreyer

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

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

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Village Water

Schedule: B-8

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended: 12/31/2005

Preparer: Jack Schreyer

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

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	195	14,703	14,508	7439.96%
2	703	Salaries & Wages - Officers, Exec.	0	40	40	-
3	704	Employee Pensions & Benefits	58	4,132	4,074	7024.50%
4	710	Purchased Sewage Treatment	0	136	136	-
5	711	Sludge Removal Expense	3,000	5,689	2,689	89.62%
6	715	Purchased Power	7,064	12,476	5,412	76.62%
7	716	Fuel for Power Production	0	1	1	-
8	718	Chemicals	1,616	1,716	100	6.18%
9	720	Materials & Supplies	36,831	620	(36,211)	-98.32%
10	731	Contractual Services - Engineering	7,305	323	(6,982)	-95.58%
11	732	Contractual Services - Accounting	1,191	212	(979)	-82.23%
12	733	Contractual Services - Legal	0	5	5	-
13	734	Contractual Services - Mgmt. Fees	39,592	1,094	(38,498)	-97.24%
14	735	Contractual Services - Testing	1,250	1,128	(122)	-9.77%
15	736	Contractual Services - Other	13,089	11,152	(1,937)	-14.80%
16	741	Rental of Building/Real Prop.	0	26	26	-
17	742	Rental of Equipment	0	12	12	-
18	750	Transportation Expenses	0	455	455	-
19	756	Insurance - Vehicle	0	26	26	-
20	757	Insurance - General Liability	0	52	52	-
21	758	Insurance - Workman's Comp.	0	39	39	-
22	759	Insurance - Other	0	39	39	-
23	760	Advertising Expense	0	0	0	-
24	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
25	767	Reg. Comm. Exp. - Other	0	0	0	-
26	770	Bad Debt Expense	0	151	151	-
27	775	Miscellaneous Expense	82	412	330	402.88%
28	TOTAL SEWER O & M EXPENSES		<u>111,273</u>	<u>54,638</u>	<u>(56,635)</u>	<u>-50.90%</u>
29	Total Customers (ERCs)		90	92	2	2.11%
30	Consumer Price Index - U					<u>10.31%</u>
31	Growth Plus Inflation					<u>12.63%</u>

Supporting Schedules: B-6, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Village Water

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: B-8 Supl

Page: 1 of 1

Preparer: Jack Schreyer

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

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

Contractual Services

Florida Public Service Commission

Village Water
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	4,987	Corporate services and sundry charges
2				
3				
4				
5				
6				
7				
8				
9				
10				
Sewer				
11	29185JOHN STEVEN	Oth-T&D-Ops	3,300	Oth-T&D-Ops
12				
13				
14				
15				
16				
17				
18				
19				
20				

Analysis of Rate Case Expense

Florida Public Service Commission

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

Schedule: B-10
 Page: 1 of 1
 Preparer: Jack Schreyer

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization and its allocation, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments
1	Aqua Utilities Florida, Inc.			351,388	Corp. Charges	
2	Aqua Utilities Florida, Inc.			1,275	Copies	
3	Aqua Utilities Florida, Inc.			4,385	Postage	
4	Aqua Utilities Florida, Inc.			68,106	Payroll	
5	Aqua Utilities Florida, Inc.			648	Temp. Agency	
6	Aqua Utilities Florida, Inc.			78,770	Legal	
7	Aqua Utilities Florida, Inc.			856	Travel	
8	Aqua Utilities Florida, Inc.			182,426	Consulting	
9	Rutledge, Ecenia, Purnell & Hoffman			8,712	Legal	
10	Abel, Band, Russel			1,260	Legal	
11	Ward, Mullen, Franceski	Tim Ward, Lee Mullen, Dan Franceski		370,000	Consulting	
12	FL PSC	FL PSC		9,000	Filing Fee	
13	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal	
14	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies	
15	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White		425,000	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.
16	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.
17	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)
18	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)
19						
20	Total			<u>1,845,725</u>		

Estimate Through PAA [] or Commission Hearing [X]

	(A)	(B) Water		(C)		(D) Sewer		(E)
	Total	Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	Allocated Amount
a Amortization of Rate Case Expense:								
b								
c Prior Unamortized Rate Case Expense	0	1.512%	0			0.131%	0	0
d								
e Subtotal Prior Cases	0		0				0	0
f								
g Current rate Case Expense	1,845,725	1.512%	27,902			0.131%	2,420	
h								
i Total Projected Rate Case Expense	1,845,725		27,902				2,420	
j								
k Amortization Period in Years:	4							
l Annual Amortization	461,431		6,976				605	
m								
n Method of Allocation Between Systems:								

(Provide Calculation)
 Note: Allocation is by ERCs of the sytems in this rate case filing.

Analysis of Major Maintenance Projects

Florida Public Service Commission

Village Water
 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) Maintenance Projects greater than 2% of test year revenues per : 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

Village Water

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	(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	0.50%	0.09%		0.60%	Customers *	329	40		369
2	604 / 704	Pensions & Benefits	0.50%	0.09%		0.60%	Customers *	2,184	4,132		6,316
3	632 / 732	Contractual Services - Acctg	0.50%	0.09%		0.60%	Customers *	1,783	212		1,994
4	633 / 733	Contractual Services - Legal	0.50%	0.09%		0.60%	Customers *	823	5		829
5	634 / 734	Contractual Services - Mgmt.	0.50%	0.09%		0.60%	Customers *	5,941	1,094		7,036
6	641 / 741	Rental of Building/Real Prop.	0.50%	0.09%		0.60%	Customers *	171	26		197
7	656 / 756	Insurance - Vehicle	0.50%	0.09%		0.60%	Customers *	174	26		200
8	657 / 757	Insurance - General Liability	0.50%	0.09%		0.60%	Customers *	321	52		373
9	658 / 758	Insurance - Work. Comp.	0.50%	0.09%		0.60%	Customers *	187	39		226
10	659 / 759	Insurance - Other	0.50%	0.09%		0.60%	Customers *	234	39		273
11	675 / 775	Miscellaneous Expense	0.50%	0.09%		0.60%	Customers *	1,876	412		2,289

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

Village Water

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	0.50%	0.09%		0.60%	Customers *	316	49		365
2	604 / 704	Pensions & Benefits	0.50%	0.09%		0.60%	Customers *	1,610	(1,304)		306
3	632 / 732	Contractual Services - Acctg	0.50%	0.09%		0.60%	Customers *	1,012	140		1,152
4	633 / 733	Contractual Services - Legal	0.50%	0.09%		0.60%	Customers *	15,452	232		15,684
5	634 / 734	Contractual Services - Mgmt.	0.50%	0.09%		0.60%	Customers *	3,425	533		3,958
6	641 / 741	Rental of Building/Real Prop.	0.50%	0.09%		0.60%	Customers *	180	18		197
7	656 / 756	Insurance - Vehicle	0.50%	0.09%		0.60%	Customers *	79	18		97
8	657 / 757	Insurance - General Liability	0.50%	0.09%		0.60%	Customers *	476	86		562
9	658 / 758	Insurance - Work. Comp.	0.50%	0.09%		0.60%	Customers *	63	22		85
10	659 / 759	Insurance - Other	0.50%	0.09%		0.60%	Customers *	180	21		201
11	675 / 775	Miscellaneous Expense	0.50%	0.09%		0.60%	Customers *	4,591	967		5,558

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

Village Water
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	(9) Amounts Allocated			
			(4) Water	(5) Sewer	(6) Other	(7) Total		(9) Water	(10) Sewer	(11) Other	(12) Total
1	603 / 703	Salaries - Officers	0.96%	0.08%		1.04%	ERCs *	212	24		237
2	604 / 704	Pensions & Benefits	0.96%	0.08%		1.04%	ERCs *	2,371	(1,354)		1,017
3	632 / 732	Contractual Services - Acctg	0.96%	0.08%		1.04%	ERCs *	1,078	147		1,225
4	633 / 733	Contractual Services - Legal	0.96%	0.08%		1.04%	ERCs *	15,569	280		15,849
5	634 / 734	Contractual Services - Mgmt.	0.96%	0.08%		1.04%	ERCs *	3,956	610		4,566
6	641 / 741	Rental of Building/Real Prop.	0.96%	0.08%		1.04%	ERCs *	217	21		238
7	656 / 756	Insurance - Vehicle	0.96%	0.08%		1.04%	ERCs *	95	21		116
8	657 / 757	Insurance - General Liability	0.96%	0.08%		1.04%	ERCs *	522	87		609
9	658 / 758	Insurance - Work. Comp.	0.96%	0.08%		1.04%	ERCs *	70	24		94
10	659 / 759	Insurance - Other	0.96%	0.08%		1.04%	ERCs *	201	21		222
11	666 / 766	Rate Case Amort	1.51%	0.13%		1.64%	ERCs	6,976	605		7,581
12	675 / 775	Miscellaneous Expense	0.96%	0.08%		1.04%	ERCs *	5,262	1,147		6,410

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

Village Water

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	40	(0)	40	100.00%	40
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	0	0	100.00%	0
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	100	100	100.00%	100
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0
12	309.2 Supply Mains	0	0	0	100.00%	0
13	310.2 Power Generation Equipment	0	0	0	100.00%	0
14	311.2 Pumping Equipment	0	0	0	100.00%	0
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	7	1	8	100.00%	8
20	320.3 Water Treatment Equipment	0	0	0	100.00%	0
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	0	0	100.00%	0
27	331.4 Transm. & Distribution Mains	3,169	0	3,169	100.00%	3,169
28	333.4 Services	121	(0)	121	100.00%	121
29	334.4 Meters & Meter Installations	765	(5)	760	100.00%	760
30	335.4 Hydrants	209	(0)	209	100.00%	209
31	336.4 Backflow Prevention	0	0	0	100.00%	0
32	339.4 Other Plant & Misc. Equipment	38	4	42	100.00%	42
33	GENERAL PLANT					
34	303.5 Land & Land Rights	0	0	0	100.00%	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0
37	340.51 Computer Equipment	0	74	74	100.00%	74
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	2,573	(0)	2,573	100.00%	2,573
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	6,922	174	7,096		7,096
	Composite U&U Rate				100.00%	
47	(LESS) AMORTIZATION OF CIAC	(31)	(62)	(93)		(93)
48	NET DEPRECIATION EXPENSE - WATER	6,891	112	7,003		7,003
49	Net Depr Expense Used & Useful	6,891				

Net Depreciation Expense - Water

Florida Public Service Commission

Village Water

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [] Projected [X]

Schedule: B-13

Page: 2 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) Depreciation Expense		(7)	(8)	(9)	(10)
		2006 Year Expense	(6) Utility Adjustments	Adjusted Depreciation Expense	Used & Useful %	Used & Useful Depreciation Expense	Used & Useful Change Over Prior Year
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0	0	100.00%	0	0
3	302.1 Franchises	40	0	40	100.00%	40	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2 Land & Land Rights	0	0	0	100.00%	0	0
7	304.2 Structures & Improvements	0	0	0	100.00%	0	0
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0
10	307.2 Wells & Springs	100	0	100	100.00%	100	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
12	309.2 Supply Mains	30	0	30	100.00%	30	30
13	310.2 Power Generation Equipment	0	0	0	100.00%	0	0
14	311.2 Pumping Equipment	0	0	0	100.00%	0	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0	0	100.00%	0	0
18	304.3 Structures & Improvements	0	0	0	100.00%	0	0
19	311.3 Pumping Equipment	10	0	10	100.00%	10	2
20	320.3 Water Treatment Equipment	0	0	0	100.00%	0	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
22	TRANSMISSION & DISTRIBUTION PLANT						
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0	0
26	330.4 Distr. Reservoirs & Standpipes	0	0	0	100.00%	0	0
27	331.4 Transm. & Distribution Mains	4,076	0	4,076	100.00%	4,076	907
28	333.4 Services	121	0	121	100.00%	121	(0)
29	334.4 Meters & Meter Installations	991	0	991	100.00%	991	231
30	335.4 Hydrants	209	0	209	100.00%	209	(0)
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0
32	339.4 Other Plant & Misc. Equipment	42	0	42	100.00%	42	(0)
33	GENERAL PLANT						
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0	0
37	340.51 Computer Equipment	537	0	537	100.00%	537	464
38	341.5 Transportation Equipment	4,291	0	4,291	100.00%	4,291	4,291
39	342.5 Stores Equipment	0	0	0	100.00%	0	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0	0
42	345.5 Power Operated Equipment	429	0	429	100.00%	429	(2,144)
43	346.5 Communication Equipment	0	0	0	100.00%	0	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0	0
42	TOTAL DEPRECIATION EXPENSE	10,876	0	10,876		10,876	3,780
	Composite NU&U Rate				100.00%		
43	(LESS) AMORTIZATION OF CIAC	(93)	0	(93)		(93)	0
44	NET DEPRECIATION EXPENSE - WATER	10,783	0	10,783		10,783	3,780

Net Depreciation Expense - Water

Florida Public Service Commission

Village Water

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-13

Page: 3 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense	(10) Used & Useful Change Over Prior Year
		2007 Year Expense	Utility Adjustments	Adjusted Depreciation Expense			
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0	0	100.00%	0	0
3	302.1 Franchises	40	0	40	100.00%	40	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2 Land & Land Rights	0	0	0	100.00%	0	0
7	304.2 Structures & Improvements	0	0	0	100.00%	0	0
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0
10	307.2 Wells & Springs	0	0	0	100.00%	0	(100)
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
12	309.2 Supply Mains	177	0	177	100.00%	177	148
13	310.2 Power Generation Equipment	0	0	0	100.00%	0	0
14	311.2 Pumping Equipment	0	0	0	100.00%	0	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0	0	100.00%	0	0
18	304.3 Structures & Improvements	0	0	0	100.00%	0	0
19	311.3 Pumping Equipment	10	0	10	100.00%	10	0
20	320.3 Water Treatment Equipment	0	0	0	100.00%	0	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
22	TRANSMISSION & DISTRIBUTION PLANT						
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0	0
26	330.4 Distr. Reservoirs & Standpipes	0	0	0	100.00%	0	0
27	331.4 Transm. & Distribution Mains	4,517	0	4,517	100.00%	4,517	441
28	333.4 Services	121	0	121	100.00%	121	0
29	334.4 Meters & Meter Installations	1,366	0	1,366	100.00%	1,366	374
30	335.4 Hydrants	209	0	209	100.00%	209	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0
32	339.4 Other Plant & Misc. Equipment	42	0	42	100.00%	42	0
33	GENERAL PLANT						
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0	0
37	340.51 Computer Equipment	1,500	0	1,500	100.00%	1,500	962
38	341.5 Transportation Equipment	5,149	0	5,149	100.00%	5,149	858
39	342.5 Stores Equipment	0	0	0	100.00%	0	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0	(429)
43	346.5 Communication Equipment	0	0	0	100.00%	0	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0	0
42	TOTAL DEPRECIATION EXPENSE	13,131	0	13,131		13,131	2,255
	Composite NU&U Rate				100.00%		
43	(LESS) AMORTIZATION OF CIAC	(179)	0	(179)		(179)	(86)
44	NET DEPRECIATION EXPENSE - WATER	12,952	0	12,952		12,952	2,169

Net Depreciation Expense - Sewer

Florida Public Service Commission

Village Water

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-14

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.	Account No. and Name	Depreciation Expense			Used & Useful %	Used & Useful Depreciation Expense
		(1) 2005 Per Books	(5) Utility Adjustments	(6) Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	351.1 Organization	0	57	57	100.00%	57
3	352.1 Franchises	0	0	0	100.00%	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0	0	100.00%	0
7	354.2 Structures & Improvements	965	(878)	88	78.38%	69
8	355.2 Power Generation Equipment	949	(949)	0	78.38%	0
9	360.2 Collection Sewers - Force	0	965	965	78.38%	757
10	361.2 Collection Sewers - Gravity	34	915	949	78.38%	744
11	362.2 Special Collecting Structures	0	0	0	78.38%	0
12	363.2 Services to Customers	0	34	34	100.00%	34
13	364.2 Flow Measuring Devices	0	0	0	100.00%	0
14	365.2 Flow Measuring Installations	0	11	11	100.00%	11
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0
16	SYSTEM PUMPING PLANT					
17	353.3 Land & Land Rights	0	0	0	100.00%	0
18	354.3 Structures & Improvements	77	(77)	0	78.38%	0
19	355.3 Power Generation Equipment	6,531	(6,531)	0	78.38%	0
20	370.3 Receiving Wells	0	77	77	78.38%	60
21	371.3 Pumping Equipment	0	6,531	6,531	78.38%	5,119
22	389.3 Other Plant & Misc. Equipment	0	0	0	78.38%	0
23	TREATMENT AND DISPOSAL PLANT					
24	353.4 Land & Land Rights	0	0	0	100.00%	0
25	354.4 Structures & Improvements	205	310	515	78.93%	407
26	355.4 Power Generation Equipment	2,057	(2,057)	0	78.93%	0
27	380.4 Treatment & Disposal Equipment	24	182	205	78.93%	162
28	381.4 Plant Sewers	0	2,226	2,226	78.93%	1,757
29	382.4 Outfall Sewer Lines	0	24	24	78.93%	19
30	389.4 Other Plant & Misc. Equipment	0	0	0	78.93%	0
31	RECLAIMED WATER TREATMENT PLANT					
32	353.5 Land & Land Rights	0	0	0	100.00%	0
33	354.5 Structures & Improvements	211	(211)	0	100.00%	0
34	355.5 Power Generation Equipment	0	0	0	100.00%	0
35	371.5 Pumping Equipment	0	212	212	100.00%	212
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0
37	380.5 Treatment & Disposal Equipment	0	0	0	100.00%	0
38	381.5 Plant Sewers	0	0	0	100.00%	0
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0
40	RECLAIMED WATER DISTRIBUTION PLANT					
41	352.6 Franchises	0	0	0	100.00%	0
42	353.6 Land & Land Rights	0	0	0	100.00%	0
43	354.6 Structures & Improvements	0	0	0	100.00%	0
44	355.6 Power Generation Equipment	0	0	0	100.00%	0
45	366.6 Reuse Services	0	0	0	100.00%	0
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0
47	371.6 Pumping Equipment	0	0	0	100.00%	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0
50	GENERAL PLANT					
51	353.7 Land & Land Rights	0	0	0	100.00%	0
52	354.7 Structures & Improvements	0	266	266	100.00%	266
53	390.7 Office Furniture & Equipment	0	0	0	100.00%	0
54	390.71 Computer Equipment	0	14	14	100.00%	14
55	391.7 Transportation Equipment	0	0	0	100.00%	0
56	392.7 Stores Equipment	0	0	0	100.00%	0
57	393.7 Tools, Shop & Garage Equipment	0	0	0	100.00%	0
58	394.7 Laboratory Equipment	0	0	0	100.00%	0
59	395.7 Power Operated Equipment	0	0	0	100.00%	0
60	396.7 Communication Equipment	3,410	(3,410)	0	100.00%	0
61	397.7 Miscellaneous Equipment	0	0	0	100.00%	0
62	398.7 Other Tangible Plant	0	3,410	3,410	100.00%	3,410
63	TOTAL DEPRECIATION EXPENSE	14,465	1,119	15,584		13,096
	Composite NU&U Rate				84.04%	
64	(LESS) AMORTIZATION OF CIAC	0	0	0		0
65	NET DEPRECIATION EXPENSE - SEWER	14,465	1,119	15,584		13,096
66	Net Depr Expense Used & Useful	12,156				

Net Depreciation Expense - Sewer

Florida Public Service Commission

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

Schedule: B-14
 Page: 2 of 3
 Preparer: Jack Schreyer

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

Line No.	Account No. and Name	(1)	(5)	(6)	(7)	(8)	(9)	(10)
		Depreciation Expense			Used & Useful %	Used & Useful Depreciation Expense	Used & Useful Change Over Prior Year	
		2006 Year Expense	Utility Adjustments	Adjusted Depreciation Expense				
1	INTANGIBLE PLANT							
2	351.1 Organization	0	0	0	100.00%	0		(57)
3	352.1 Franchises	35	0	35	100.00%	35		35
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0		0
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	0	0	0	100.00%	0		0
7	354.2 Structures & Improvements	88	0	88	78.71%	69		0
8	355.2 Power Generation Equipment	0	0	0	78.71%	0		0
9	360.2 Collection Sewers - Force	1,181	0	1,181	78.71%	930		173
10	361.2 Collection Sewers - Gravity	1,160	0	1,160	78.71%	913		169
11	362.2 Special Collecting Structures	0	0	0	78.71%	0		0
12	363.2 Services to Customers	34	0	34	100.00%	34		0
13	364.2 Flow Measuring Devices	0	0	0	100.00%	0		0
14	365.2 Flow Measuring Installations	18	0	18	100.00%	18		7
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0		0
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights	0	0	0	100.00%	0		0
18	354.3 Structures & Improvements	0	0	0	78.71%	0		0
19	355.3 Power Generation Equipment	0	0	0	78.71%	0		0
20	370.3 Receiving Wells	10,094	0	10,094	78.71%	7,945		7,885
21	371.3 Pumping Equipment	6,576	0	6,576	78.71%	5,177		57
22	389.3 Other Plant & Misc. Equipment	0	0	0	78.71%	0		0
23	TREATMENT AND DISPOSAL PLANT							
24	353.4 Land & Land Rights	0	0	0	100.00%	0		0
25	354.4 Structures & Improvements	1,132	0	1,132	79.27%	897		491
26	355.4 Power Generation Equipment	0	0	0	79.27%	0		0
27	380.4 Treatment & Disposal Equipment	211	0	211	79.27%	167		5
28	381.4 Plant Sewers	916	0	916	79.27%	726		(1,031)
29	382.4 Outfall Sewer Lines	24	0	24	79.27%	19		0
30	389.4 Other Plant & Misc. Equipment	0	0	0	79.27%	0		0
31	RECLAIMED WATER TREATMENT PLANT							
32	353.5 Land & Land Rights	0	0	0	100.00%	0		0
33	354.5 Structures & Improvements	0	0	0	100.00%	0		0
34	355.5 Power Generation Equipment	0	0	0	100.00%	0		0
35	371.5 Pumping Equipment	212	0	212	100.00%	212		0
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0		0
37	380.5 Treatment & Disposal Equipment	0	0	0	100.00%	0		0
38	381.5 Plant Sewers	0	0	0	100.00%	0		0
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0		0
40	RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6 Franchises	0	0	0	100.00%	0		0
42	353.6 Land & Land Rights	0	0	0	100.00%	0		0
43	354.6 Structures & Improvements	0	0	0	100.00%	0		0
44	355.6 Power Generation Equipment	0	0	0	100.00%	0		0
45	366.6 Reuse Services	0	0	0	100.00%	0		0
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0		0
47	371.6 Pumping Equipment	0	0	0	100.00%	0		0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0		0
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0		0
50	GENERAL PLANT							
51	353.7 Land & Land Rights	0	0	0	100.00%	0		0
52	354.7 Structures & Improvements	266	0	266	100.00%	266		0
53	390.7 Office Furniture & Equipment	0	0	0	100.00%	0		0
54	390.71 Computer Equipment	101	0	101	100.00%	101		87
55	391.7 Transportation Equipment	0	0	0	100.00%	0		0
56	392.7 Stores Equipment	0	0	0	100.00%	0		0
57	393.7 Tools, Shop & Garage Equipment	0	0	0	100.00%	0		0
58	394.7 Laboratory Equipment	0	0	0	100.00%	0		0
59	395.7 Power Operated Equipment	0	0	0	100.00%	0		0
60	396.7 Communication Equipment	0	0	0	100.00%	0		0
61	397.7 Miscellaneous Equipment	0	0	0	100.00%	0		0
62	398.7 Other Tangible Plant	3,410	0	3,410	100.00%	3,410		0
63	TOTAL DEPRECIATION EXPENSE	25,457	0	25,457		20,919		7,822
64	Composite NU&U Rate (LESS) AMORTIZATION OF CIAC	0	0	0	82.17%	0		0
65	NET DEPRECIATION EXPENSE - SEWER	25,457	0	25,457		20,919		7,822

Net Depreciation Expense - Sewer

Florida Public Service Commission

Village Water

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-14

Page: 3 of 3

Preparer: Jack Schreyer

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

Line No.	Account No. and Name	(1)	(5)	(6)	(7)	(8)	(9)	(10)
		2007 Year Expense	Depreciation Expense Utility Adjustments	Adjusted Depreciation Expense	Used & Useful %	Used & Useful Expense	Change Over Useful Prior Year	
1	INTANGIBLE PLANT							
2	351.1 Organization	0	0	0	100.00%	0	0	
3	352.1 Franchises	35	0	35	100.00%	35	0	
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	0	0	0	100.00%	0	0	
7	354.2 Structures & Improvements	88	0	88	79.05%	69	0	
8	355.2 Power Generation Equipment	0	0	0	79.05%	0	0	
9	360.2 Collection Sewers - Force	2,048	0	2,048	79.05%	1,619	690	
10	361.2 Collection Sewers - Gravity	4,530	0	4,530	79.05%	3,581	2,668	
11	362.2 Special Collecting Structures	0	0	0	79.05%	0	0	
12	363.2 Services to Customers	113	0	113	100.00%	113	79	
13	364.2 Flow Measuring Devices	0	0	0	100.00%	0	0	
14	365.2 Flow Measuring Installations	18	0	18	100.00%	18	0	
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights	0	0	0	100.00%	0	0	
18	354.3 Structures & Improvements	0	0	0	79.05%	0	0	
19	355.3 Power Generation Equipment	0	0	0	79.05%	0	0	
20	370.3 Receiving Wells	22,142	0	22,142	79.05%	17,503	9,557	
21	371.3 Pumping Equipment	6,576	0	6,576	79.05%	5,199	22	
22	389.3 Other Plant & Misc. Equipment	0	0	0	79.05%	0	0	
23	TREATMENT AND DISPOSAL PLANT							
24	353.4 Land & Land Rights	0	0	0	100.00%	0	0	
25	354.4 Structures & Improvements	2,366	0	2,366	79.60%	1,883	986	
26	355.4 Power Generation Equipment	0	0	0	79.60%	0	0	
27	380.4 Treatment & Disposal Equipment	211	0	211	79.60%	168	1	
28	381.4 Plant Sewers	10,992	0	10,992	79.60%	8,750	8,024	
29	382.4 Outfall Sewer Lines	24	0	24	79.60%	19	0	
30	389.4 Other Plant & Misc. Equipment	0	0	0	79.60%	0	0	
31	RECLAIMED WATER TREATMENT PLANT							
32	353.5 Land & Land Rights	0	0	0	100.00%	0	0	
33	354.5 Structures & Improvements	0	0	0	100.00%	0	0	
34	355.5 Power Generation Equipment	0	0	0	100.00%	0	0	
35	371.5 Pumping Equipment	212	0	212	100.00%	212	0	
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0	0	
37	380.5 Treatment & Disposal Equipment	0	0	0	100.00%	0	0	
38	381.5 Plant Sewers	0	0	0	100.00%	0	0	
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
40	RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6 Franchises	0	0	0	100.00%	0	0	
42	353.6 Land & Land Rights	0	0	0	100.00%	0	0	
43	354.6 Structures & Improvements	0	0	0	100.00%	0	0	
44	355.6 Power Generation Equipment	0	0	0	100.00%	0	0	
45	366.6 Reuse Services	0	0	0	100.00%	0	0	
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0	0	
47	371.6 Pumping Equipment	0	0	0	100.00%	0	0	
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0	0	
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
50	GENERAL PLANT							
51	353.7 Land & Land Rights	0	0	0	100.00%	0	0	
52	354.7 Structures & Improvements	266	0	266	100.00%	266	0	
53	390.7 Office Furniture & Equipment	0	0	0	100.00%	0	0	
54	390.71 Computer Equipment	281	0	281	100.00%	281	180	
55	391.7 Transportation Equipment	0	0	0	100.00%	0	0	
56	392.7 Stores Equipment	0	0	0	100.00%	0	0	
57	393.7 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0	
58	394.7 Laboratory Equipment	0	0	0	100.00%	0	0	
59	395.7 Power Operated Equipment	0	0	0	100.00%	0	0	
60	396.7 Communication Equipment	0	0	0	100.00%	0	0	
61	397.7 Miscellaneous Equipment	0	0	0	100.00%	0	0	
62	398.7 Other Tangible Plant	3,410	0	3,410	100.00%	3,410	0	
63	TOTAL DEPRECIATION EXPENSE	53,311	0	53,311		43,125	22,207	
	Composite NU&U Rate				80.89%			
64	(LESS) AMORTIZATION OF CIAC	(31)	0	(31)		(25)	(25)	
65	NET DEPRECIATION EXPENSE - SEWER	53,280	0	53,280		43,100	22,181	

Taxes Other Than Income

Florida Public Service Commission

Village Water

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005; Intermed. 2006, Projected 2007

Schedule: B-15

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Complete the following schedule of all taxes other than income.
For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
Water							
1	Test Year (2005) Per Books	5,095	926	1,220		7,241	B-4, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B5
4	Non-U&U Adjustment @ 0.00%			0		0	
5	Total Test Year Adjustments	0	0	0	0	0	
6	Adjusted Test Year (2005)	5,095	926	1,220	0	7,241	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	45				45	E-13
9	Payroll Tax Adjustment		(260)			(260)	B-5
10	Plant in Service Adjustment			(27)		(27)	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	45	(260)	(27)	0	(242)	
13	Adjusted Intermed. Year (2006)	5,140	666	1,193	0	6,999	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	55				55	E-13
16	Payroll Tax Adjustment		1,182			1,182	B-5
17	Plant in Service Adjustment			1,965		1,965	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	55	1,182	1,965	0	3,202	
20	Adjusted Projected Rate Year (2007)	5,195	1,847	3,158	0	10,201	
21	RAFTs Assoc. with Revenue Increase	4,965				4,965	B-3
22	Total Projected Rate Year (2007)	10,160	1,847	3,158	0	15,166	
Sewer							
23	Test Year (2005) Per Books	4,723	1,221	8,213		14,156	B-4, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		0			0	B-6
26	Non-U&U Adjustment @ 13.65%			(1,121)		(1,121)	
27	Total Test Year Adjustments	0	0	(1,121)	0	(1,121)	
28	Adjusted Test Year (2005)	4,723	1,221	7,092	0	13,035	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	47				47	E-2
31	Payroll Tax Adjustment		(227)			(227)	B-6
32	Plant in Service Adjustment			(181)		(181)	A-6
33	Non-U&U Adjustment @ 14.69%			27		27	
34	Total 2006 Adjustments	47	(227)	(154)	0	(334)	
35	Adjusted Intermed. Year (2006)	4,770	994	6,937	0	12,701	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	0				0	E-2
38	Payroll Tax Adjustment		612			612	B-6
39	Plant in Service Adjustment			13,225		13,225	A-6
40	Non-U&U Adjustment @ 17.95%			(2,374)		(2,374)	
41	Total 2007 Adjustments	0	612	10,851	0	11,463	
42	Adjusted Projected Rate Year (2007)	4,770	1,606	17,788	0	24,164	
42	RAFTs Assoc. with Revenue Increase	6,306				6,306	B-3
43	Total Projected Rate Year (2007)	11,076	1,606	17,788	0	30,470	

Recap Schedules: B-1, B-2

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







**Village Water
TAX SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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State and Federal Income Tax Calculation	C-2	92
Schedule of Interest in Tax Expense Calculation	C-3	95
Book/Tax Difference	C-4	98
Deferred Income Tax Expense	C-5	99
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Miscellaneous Tax Information	C-10	111



Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Village Water

Docket No. 060368-WS

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

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

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	(1) Description	(2) 2005 Year End Per Books	(3) 2005 Utility Adjustments	(4) 2005 Year End Adjusted	(5) 2006 Utility Adjustments	(6) 2006 Year End Adjusted	(7) 2007 Utility Adjustments	(8) 2007 Year End Adjusted	Supporting Schedules
Water									
1	Current Tax Expense	(11,038)	(5,400)	(16,438)	(1,297)	(17,735)	(15,119)	(32,854)	C-2
2	Deferred Income Tax Expense	0	9,002	9,002	(2,219)	6,782	0	6,782	C-5
3	ITC Realized This Year	0	0	0	0	0	0	0	C-7
4	ITC Amortization	0	0	0	0	0	0	0	C-7
5	Less: Parent Debt Adjustment	0	0	0	0	0	0	0	C-8
6	Total Income Tax Expense	<u>(11,038)</u>	<u>3,602</u>	<u>(7,436)</u>	<u>(3,517)</u>	<u>(10,953)</u>	<u>(15,119)</u>	<u>(26,071)</u>	
Sewer									
7	Current Tax Expense	9,519	(3,143)	6,376	(1,266)	5,110	(23,872)	(18,762)	C-2
8	Deferred Income Tax Expense	0	11,717	11,717	(2,889)	8,828	0	8,828	C-5
9	ITC Realized This Year	0	0	0	0	0	0	0	C-7
10	ITC Amortization	0	0	0	0	0	0	0	C-7
11	Less: Parent Debt Adjustment	0	0	0	0	0	0	0	C-8
12	Total Income Tax Expense	<u>9,519</u>	<u>8,574</u>	<u>18,093</u>	<u>(4,155)</u>	<u>13,938</u>	<u>(23,872)</u>	<u>(9,934)</u>	

Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2)		(3)	(4)	(5)		(6)	(7)	(8) Supporting Schedules
		12/31/05 Per Books	2005 Adjustments	2005	12/31/05 Adjusted	12/31/05 Per Books	2005 Adjustments	12/31/05 Adjusted		
1	Taxable Operating Income before Interest	(28,614)	(8,283)	(36,897)		27,491	(3,310)	24,182		B-1, B-2
2	Less: Interest Charges	0	(3,553)	(3,553)		0	(4,838)	(4,838)		C-3
3	Taxable Income	(28,614)	(11,836)	(40,450)		27,491	(8,147)	19,344		
4	Schedule M Adjustments									
5	Permanent Differences	-	0	0		-	0	0		C-4
6	Timing Differences	0	23,336	23,336		30,373	0	30,373		C-5
7	Total Schedule M Adjustments	0	23,336	23,336		30,373	0	30,373		
8	Taxable Income Before State Taxes	(28,614)	(35,172)	(63,786)		(2,882)	(8,147)	(11,029)		
9	State Tax Rate	5.5%	5.5%	5.5%		5.5%	5.5%	5.5%		
10										
11										
12	State Income Taxes	(1,574)	(1,934)	(3,508)		(159)	(448)	(607)		
13	Federal Taxable Income	(27,041)	(9,901)	(36,942)		27,650	(7,699)	19,951		
14	Federal Tax Rate	35.0%	35.0%	35.0%		35.0%	35.0%	35.0%		
15	Federal Income Taxes	(9,464)	(3,465)	(12,930)		9,677	(2,695)	6,983		
16	Less: Investment Tax Credit Realized This Year	0	0	0		0	0	0		C-7
17	Current Federal Income Taxes	(9,464)	(3,465)	(12,930)		9,677	(2,695)	6,983		
18	Summary:									
19	Current State Income Tax	(1,574)	(1,934)	(3,508)		(159)	(448)	(607)		
20	Current Federal Income Tax	(9,464)	(3,465)	(12,930)		9,677	(2,695)	6,983		
21	Total Current Income Tax Expense (To C-1)	(11,038)	(5,400)	(16,438)		9,519	(3,143)	6,376		

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8) Supporting Schedules
		12/31/05 Adjusted	Water 2006 Adjustments	12/31/06 Adjusted	12/31/05 Adjusted	Sewer 2006 Adjustments	12/31/06 Adjusted	
1	Taxable Operating Income before Interest	(36,897)	(3,007)	(39,904)	24,182	(4,514)	19,667	B-1, B-2
2	Less: Interest Charges	(3,553)	(889)	(4,442)	(4,838)	538	(4,299)	C-3
3	Taxable Income	(40,450)	(3,896)	(44,346)	19,344	(3,976)	15,368	
4	Schedule M Adjustments							
5	Permanent Differences	0	0	0	0	0	0	C-4
6	Timing Differences	23,336	(5,754)	17,583	30,373	(7,489)	22,885	C-5
7	Total Schedule M Adjustments	23,336	(5,754)	17,583	30,373	(7,489)	22,885	
8	Taxable Income Before State Taxes	(63,786)	1,858	(61,929)	(11,029)	3,513	(7,517)	
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
10								
11								
12	State Income Taxes	(3,508)	102	(3,406)	(607)	193	(413)	
13	Federal Taxable Income	(36,942)	(3,998)	(40,940)	19,951	(4,169)	15,781	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	(12,930)	(1,399)	(14,329)	6,983	(1,459)	5,524	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	C-7
17	Current Federal Income Taxes	(12,930)	(1,399)	(14,329)	6,983	(1,459)	5,524	
18	Summary:							
19	Current State Income Tax	(3,508)	102	(3,406)	(607)	193	(413)	
20	Current Federal Income Tax	(12,930)	(1,399)	(14,329)	6,983	(1,459)	5,524	
21	Total Current Income Tax Expense (To C-1)	(16,438)	(1,297)	(17,735)	6,376	(1,266)	5,110	

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Village Water
 Docket No. 060368-WS
 Test Year Ending 12/31/07
 Historical [] Projected [X]

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

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

Line No.	(1) Description	(3) Water		(4) 12/31/07 Adjusted	(6) Sewer		(8) Supporting Schedules	
		(2) 12/31/06 Adjusted	2007 Adjustments		(5) 12/31/06 Adjusted	2007 Adjustments		(7) 12/31/07 Adjusted
1	Taxable Operating Income before Interest	(39,904)	(38,432)	(78,335)	19,667	(45,601)	(25,934)	B-1, B-2
2	Less: Interest Charges	(4,442)	(761)	(5,204)	(4,299)	(16,284)	(20,584)	C-3
3	Taxable Income	(44,346)	(39,193)	(83,539)	15,368	(61,886)	(46,518)	
4	Schedule M Adjustments							
5	Permanent Differences	0	0	0	0	0	0	C-4
6	Timing Differences	17,583	0	17,583	22,885	0	22,885	C-5
7	Total Schedule M Adjustments	17,583	0	17,583	22,885	0	22,885	
8	Taxable Income Before State Taxes	(61,929)	(39,193)	(101,122)	(7,517)	(61,886)	(69,402)	
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
10								
11								
12	State Income Taxes	(3,406)	(2,156)	(5,562)	(413)	(3,404)	(3,817)	
13	Federal Taxable Income	(40,940)	(37,037)	(77,978)	15,781	(58,482)	(42,700)	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	(14,329)	(12,963)	(27,292)	5,524	(20,469)	(14,945)	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	C-7
17	Current Federal Income Taxes	(14,329)	(12,963)	(27,292)	5,524	(20,469)	(14,945)	
18	Summary:							
19	Current State Income Tax	(3,406)	(2,156)	(5,562)	(413)	(3,404)	(3,817)	
20	Current Federal Income Tax	(14,329)	(12,963)	(27,292)	5,524	(20,469)	(14,945)	
21	Total Current Income Tax Expense (To C-1)	(17,735)	(15,119)	(32,854)	5,110	(23,872)	(18,762)	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

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

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

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	(1) Description	(2) Water				(6) Sewer			(8) Supporting Schedules
		(3) 2005 Per Books	(3) 2005 Adjustments	(4) 2005 Adjusted		(5) 2005 Per Books	(6) 2005 Adjustments	(7) 2005 Adjusted	
1	Interest on Long-Term Debt	0	3,528	3,528	Note*	0	4,779	4,779	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0	
3	Interest on Short-Term Debt	0	0	0	Note*	0	0	0	Note*
4	Other Interest Expense	0	25	25		0	59	59	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	0	3,553	3,553		0	4,838	4,838	

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

* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)	155,917		201,685	
Weighted Cost of Long Term Debt (D-1)	2.26%	3,528	2.37%	4,779
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		3,528		4,779

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

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

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

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

(1) Line No.	(2) Description	(3) Water		(4) 2006 Adjusted	(5) 2005 Adjusted	(6) Sewer		(7) 2006 Adjusted	(8) Supporting Schedules
		2005 Adjusted	2006 Adjustments			2005 Adjusted	2006 Adjustments		
1	Interest on Long-Term Debt	3,528	889	4,417	4,779	4,723	9,502	Note*	
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0	0	0	0		
3	Interest on Short-Term Debt	0	(0)	0	0	0	0	Note*	
4	Other Interest Expense	25	0	25	59	0	59		
5	Less: AFUDC	0	0	0	0	(5,261)	(5,261)		
6	ITC Interest Synchronization	0	0	0	0	0	0	C-7	
7	Total Used For Tax Calculation	<u>3,553</u>	<u>889</u>	<u>4,442</u>	<u>4,838</u>	<u>(538)</u>	<u>4,299</u>		

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

* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)		195,219		401,015
Weighted Cost of Long Term Debt (D-1)	2.16%	4,417	2.37%	9,502
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		4,417		9,502

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Village Water
 Docket No. 060368-WS
 Test Year Ending: 12/31/07
 Historical [] Projected [X]

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

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	(1) Description	(2) Water			(5) Sewer			(8) Supporting Schedules
		2006 Adjusted	2007 Adjustments	2007 Adjusted	2006 Adjusted	2007 Adjustments	2007 Adjusted	
1	Interest on Long-Term Debt	4,417	787	5,204	9,502	11,023	20,525	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0	0	0	0	
3	Interest on Short-Term Debt	0	(0)	0	0	0	0	Note*
4	Other Interest Expense	25	0	25	59	0	59	
5	Less: AFUDC	0	0	0	(5,261)	5,261	0	
6	ITC Interest Synchronization	0	0	0	0	0	0	C-7
7	Total Used For Tax Calculation	<u>4,442</u>	<u>787</u>	<u>5,229</u>	<u>4,299</u>	<u>16,284</u>	<u>20,584</u>	

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

* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)	229,997		866,255	
Weighted Cost of Long Term Debt (D-1)	2.16%	5,204	2.39%	20,525
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		5,204		20,525

Book/Tax Differences - Permanent

Florida Public Service Commission

Village Water

Schedule: C-4

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

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

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

Deferred Income Tax Expense

Florida Public Service Commission

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

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

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Water			Sewer		
			12/31/05	2005	12/31/05	12/31/05	2005	12/31/05	Supporting Schedules
			Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	
	Timing Differences (Book Expense Higher (Lower) than Tax Expense):								
1	Tax Depreciation & Amortization		6,891	11,780	18,671	29,652	1,119	30,770	
2	Book Depreciation & Amortization		6,891	112	7,003	14,465	1,119	15,584	B-13,14
3	Difference		0	11,668	11,668	15,187	0	15,187	
4	Other Timing Differences (Itemize):								
5	Bad Debt		0	0	0	0	0	0	
6	Regulatory Assets		0	0	0	0	0	0	
7	All Other		0	0	0	0	0	0	
8	Total Timing Differences (To C-2)		0	23,336	23,336	30,373	0	30,373	
9	State Tax Rate		5.5%		5.5%	5.5%		5.5%	
10	State Deferred Taxes		0	1,283	1,283	1,671	0	1,671	
11	Timing Differences for Federal Taxes		0	22,053	22,053	28,703	0	28,703	
12	Federal Tax Rate		35.0%		35.0%	35.0%		35.0%	
13	Federal Deferred Taxes		0	7,718	7,718	10,046	0	10,046	
14	Total Deferred Taxes (to C-1)		0	9,002	9,002	11,717	0	11,717	

Recap Schedules: C-1, C-2

Deferred Income Tax Expense

Florida Public Service Commission

Village Water

Docket No. 060368-WS

Test Year Ending 12/31/06

Historical [] Projected [X]

Schedule: C-5

Page: 2 of 3

Preparer: Jack Schreyer

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

(1) Line No. Description	(2)		(3)	(4)	(5)		(6)	(7)	(8) Supporting Schedules
	12/31/05 Adjusted	2006 Adjustments	2006 Adjustments	12/31/06 Adjusted	12/31/05 Adjusted	2006 Adjustments	12/31/06 Adjusted		
			Water				Sewer		
Timing Differences:									
1 Tax Depreciation & Amortization	18,671	903		19,575	30,770	6,129		36,900	
2 Book Depreciation & Amortization	7,003	3,780		10,783	15,584	9,874		25,457	B-13,14
3 Difference	11,668	(2,877)		8,791	15,187	(3,744)		11,442	
4 Other Timing Differences (Itemize):									
5 Bad Debt	0	0		0	0	0		0	
6 Regulatory Assets	0	0		0	0	0		0	
7 All Other	0	0		0	0	0		0	
8 Total Timing Differences (To C-2)	23,336	(5,754)		17,583	30,373	(7,489)		22,885	
9 State Tax Rate	5.5%			5.5%	5.5%			5.5%	
10 State Deferred Taxes	1,283	(316)		967	1,671	(412)		1,259	
11 Timing Differences for Federal Taxes	22,053	(5,437)		16,615	28,703	(7,077)		21,626	
12 Federal Tax Rate	35.0%			35.0%	35.0%			35.0%	
13 Federal Deferred Taxes	7,718	(1,903)		5,815	10,046	(2,477)		7,569	
14 Total Deferred Taxes (to C-1)	9,002	(2,219)		6,782	11,717	(2,889)		8,828	

Recap Schedules: C-1, C-2

Deferred Income Tax Expense

Florida Public Service Commission

Village Water

Docket No. 060368-WS

Test Year Ending 12/31/07

Historical [] Projected [X]

Schedule: C-5

Page: 3 of 3

Preparer: Jack Schreyer

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No. Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		12/31/06 Adjusted	Water 2007 Adjustments	12/31/07 Adjusted	12/31/06 Adjusted	Sewer 2006 Adjustments	12/31/07 Adjusted	Supporting Schedules
Timing Differences:								
1 Tax Depreciation & Amortization		19,575	2,169	21,743	36,900	27,823	64,722	
2 Book Depreciation & Amortization		10,783	2,169	12,952	25,457	27,823	53,280	B-13,14
3 Difference		8,791	0	8,791	11,442	0	11,442	
4 Other Timing Differences (Itemize):								
5 Bad Debt		0	0	0	0	0	0	
6 Regulatory Assets		0	0	0	0	0	0	
7 All Other		0	0	0	0	0	0	
8 Total Timing Differences (To C-2)		17,583	0	17,583	22,885	0	22,885	
9 State Tax Rate		5.5%		5.5%	5.5%		5.5%	
10 State Deferred Taxes		967	0	967	1,259	0	1,259	
11 Timing Differences for Federal Taxes		16,615	0	16,615	21,626	0	21,626	
12 Federal Tax Rate		35.0%		35.0%	35.0%		35.0%	
13 Federal Deferred Taxes		5,815	0	5,815	7,569	0	7,569	
14 Total Deferred Taxes (to C-1)		6,782	0	6,782	8,828	0	8,828	

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Village Water

Docket No. 060368-WS

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

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

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

Line No.	(1) Year	(2) Account No. 283 Deferred Tax Liability			(6) Account No. ____			(8) Net Deferred Income Taxes		
		(3) State	(3) Federal	(4) Total	(5) State	(6) Federal	(7) Total	(8) State	(9) Federal	(10) Total
WATER										
1	2003	0	0	0				0	0	0
2	2004	15,140	343,451	358,591				15,140	343,451	358,591
3	2005	2,046	12,260	14,306				2,046	12,260	14,306
4	2006	2,531	15,168	17,699				2,531	15,168	17,699
5	2007	3,016	18,076	21,092				3,016	18,076	21,092
SEWER										
6	2003	0	0	0				0	0	0
7	2004	0	(29,519)	(29,519)				0	(29,519)	(29,519)
8	2005	2,663	15,957	18,620				2,663	15,957	18,620
9	2006	3,294	19,742	23,036				3,294	19,742	23,036
10	2007	3,926	23,527	27,453				3,926	23,527	27,453

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Village Water

Schedule: C-6

Docket No. 060368-WS

Page: 2 of 3

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

Preparer: Jack Schreyer

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

		(1)	(2)	(3)	(4)
		Account No. 28306 Deferred State Tax Liability			
Line No.	Year	Beginning Balance	Current Year Change	Ending Balance	
WATER					
1	2003	0	0	0	
2	2004	0	15,140	15,140	
3	2005	15,140	(13,094)	2,046	
4	2006	2,046	485	2,531	
5	2007	2,531	485	3,016	
SEWER					
6	2003	0	0	0	
7	2004	0	0	0	
8	2005	0	2,663	2,663	
9	2006	2,663	632	3,294	
10	2007	3,294	632	3,926	

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Village Water

Docket No. 060368-WS

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

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

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

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	343,451		343,451
3	2005	343,451	(331,191)		12,260
4	2006	12,260	2,908		15,168
5	2007	15,168	2,908		18,076
SEWER					
6	2003	0	0		0
7	2004	0	(29,519)		(29,519)
8	2005	(29,519)	45,476		15,957
9	2006	15,957	3,785		19,742
10	2007	19,742	3,785		23,527

Investment Tax Credits - Analysis

Florida Public Service Commission

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	3% ITC							4% ITC					
Line No.	Beginning Year 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 - Analysis

Florida Public Service Commission

Village Water
 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) Beginning Year Balance	(2)-(6) 8% ITC					(7) Ending Balance	(8)	(9)-(13) 10% ITC				
		(3) Amount Realized		(4) Amortization		(9) Amount Realized			(10) Amortization		(12) Ending Balance		
		(3) Current Year	(4) Prior Year Adjust.	(5) Current Year	(6) Prior Year Adjust.	(9) Current Year			(10) Prior Year Adjust.	(11) Current Year		(12) Prior Year Adjust.	
1	NONE						NONE						

Investment Tax Credits - Company Policies

Florida Public Service Commission

Village Water
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

Village Water
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

Village Water
 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

Village Water
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

Village Water

Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: C-10

Page: 1 of 1

Preparer: Jack Schreyer

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

- | | | |
|-----|---|------------------|
| (1) | What tax years are open with the Internal Revenue Service? | 2003, 2004, 2005 |
| (2) | Is the treatment of customer deposits at issue with the IRS? | No |
| (3) | Is the treatment of contributions in aid of construction at issue with the IRS? | No |
| (4) | Is the treatment of unbilled revenue at issue with the IRS? | No |







Village Water
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

Village Water

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.

Line No.	(1) Class of Capital	(2) Reconciled To Requested Rate Base	(3) Ratio	(4) Cost Rate	(5) Weighted Cost Rate	(6) Cost	(7) Supporting Schedules
WATER							
1	Long-Term Debt	58,794	37.71%	6.00%	2.26%	3,528	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	88,191	56.56%	10.12%	5.72%	8,925	D-2
5	Customer Deposits	424	0.27%	6.00%	0.02%	25	D-2
6	Accumulated Deferred Income Taxes	8,507	5.46%	0.00%	0.00%	0	D-2
7	Total	<u>155,917</u>	<u>100.00%</u>		<u>8.00%</u>	<u>12,478</u>	
SEWER							
8	Long-Term Debt	79,644	39.49%	6.00%	2.37%	4,779	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	119,467	59.23%	10.12%	5.99%	12,090	D-2
12	Customer Deposits	981	0.49%	6.00%	0.03%	59	D-2
13	Accumulated Deferred Income Taxes	1,592	0.79%	0.00%	0.00%	0	D-2
14	Total	<u>201,685</u>	<u>100.00%</u>		<u>8.39%</u>	<u>16,928</u>	

Schedule of Requested Cost of Capital

13 Month Average balance

Village Water

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)	Weighted	(5)	(6)
Line		Reconciled		Cost	Cost		Supporting
No. Class of Capital		To Requested	Ratio	Rate	Rate	Cost	Schedules
		Rate Base					
WATER							
1	Long-Term Debt	70,365	36.04%	6.00%	2.16%	4,222	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	105,548	54.07%	10.12%	5.47%	10,681	D-2
5	Customer Deposits	424	0.22%	6.00%	0.01%	25	D-2
6	Accumulated Deferred Income Taxes	18,881	9.67%	0.00%	0.00%	0	D-2
7	Total	<u>195,219</u>	<u>100.00%</u>		<u>7.65%</u>	<u>14,929</u>	
SEWER							
8	Long-Term Debt	158,600	39.55%	6.00%	2.37%	9,516	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	237,900	59.32%	10.12%	6.00%	24,075	D-2
12	Customer Deposits	981	0.24%	6.00%	0.01%	59	D-2
13	Accumulated Deferred Income Taxes	3,534	0.88%	0.00%	0.00%	0	D-2
14	Total	<u>401,015</u>	<u>100.00%</u>		<u>8.39%</u>	<u>33,650</u>	

Schedule of Requested Cost of Capital

13 Month Average balance

Village Water

Docket No. 060368-WS

Test Year Ending: 12/31/07

Historical [] Projected [X]

Florida Public Service Commission

Schedule: D-1

Page: 3 of 3

Preparer: Jack Schreyer

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

(1)	(2)	(3)	(4)	(5)	(6)	
Line No. Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER						
1	Long-Term Debt	82,633	35.93%	6.00%	2.16%	4,958 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	123,949	53.89%	10.12%	5.45%	12,544 D-2
5	Customer Deposits	424	0.18%	6.00%	0.01%	25 D-2
6	Accumulated Deferred Income Taxes	22,991	10.00%	0.00%	0.00%	0 D-2
7	Total	<u>229,997</u>	<u>100.00%</u>		<u>7.62%</u>	<u>17,527</u>
SEWER						
8	Long-Term Debt	344,388	39.76%	6.00%	2.39%	20,663 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	516,582	59.63%	10.12%	6.03%	52,278 D-2
12	Customer Deposits	981	0.11%	6.00%	0.01%	59 D-2
13	Accumulated Deferred Income Taxes	4,303	0.50%	0.00%	0.00%	0 D-2
14	Total	<u>866,255</u>	<u>100.00%</u>		<u>8.43%</u>	<u>73,000</u>

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Village Water

Schedule: D-2

Docket No. 060368-WS

Page: 1 of 3

Test Year Ending: 12/31/05

Preparer: Jack Schreyer

Historical [X] Projected []

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

Line No.	(1) Class of Capital	(2) Average Test Year	(3) (4) Reconciliation Adjustments		(5) Pro rata *	(6) Reconciled To Requested Rate Base	(7) Supporting Schedules
			Specific	(Explain)			
Water							
1	Long-Term Debt	0			58,794	58,794	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	146,986			(58,794)	88,191	
5	Customer Deposits	424				424	D-7
6	Accumulated Deferred Income Taxes	8,507				8,507	
7	Total	<u>155,917</u>			<u>0</u>	<u>155,917</u>	A-1
Sewer							
8	Long-Term Debt	0			79,644	79,644	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	199,111			(79,644)	119,467	
12	Customer Deposits	981				981	
13	Accumulated Deferred Income Taxes	1,592				1,592	
14	Total	<u>201,685</u>			<u>0</u>	<u>201,685</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

Village Water

Schedule: D-2

Docket No. 060368-WS

Page: 2 of 3

Test Year Ending: 12/31/06

Preparer: Jack Schreyer

Historical [] Projected [X]

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

Line No.	(1) Class of Capital	(2) Average Test Year	(3) (4) Reconciliation Adjustments Specific (Explain)		(5) Pro rata *	(6) Reconciled To Requested Rate Base	(7) Supporting Schedules
Water							
1	Long-Term Debt	70,365				70,365	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	105,548				105,548	
5	Customer Deposits	424				424	D-7
6	Accumulated Deferred Income Taxes	18,881				18,881	
7	Total	<u>195,219</u>			<u>0</u>	<u>195,219</u>	A-1
Sewer							
8	Long-Term Debt	158,600				158,600	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	237,900				237,900	
12	Customer Deposits	981				981	D-7
13	Accumulated Deferred Income Taxes	3,534				3,534	
14	Total	<u>401,015</u>			<u>0</u>	<u>401,015</u>	A-2

* List corresponding adjustments to rate base below:

Recap Schedules: D-1

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Village Water

Schedule: D-2

Docket No. 060368-WS

Page: 3 of 3

Test Year Ending: 12/31/07

Preparer: Jack Schreyer

Historical [] Projected [X]

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

Line No.	(1) Class of Capital	(2) Average Test Year	(3) (4) (5) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base	(7) Supporting Schedules
			Specific	(Explain)	Pro rata *		
Water							
1	Long-Term Debt	82,633				82,633	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	123,949				123,949	
5	Customer Deposits	424				424	D-7
6	Accumulated Deferred Income Taxes	22,991				22,991	
7	Total	<u>229,997</u>			<u>0</u>	<u>229,997</u>	A-1
Sewer							
8	Long-Term Debt	344,388				344,388	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	516,582				516,582	
12	Customer Deposits	981				981	D-7
13	Accumulated Deferred Income Taxes	4,303				4,303	
14	Total	<u>866,255</u>			<u>0</u>	<u>866,255</u>	A-2

* List corresponding adjustments to rate base below:

Recap Schedules: D-1

Preferred Stock Outstanding

Florida Public Service Commission

Village Water

Docket No. 060368-WS

Schedule Year Ended December 31 of:
 Historical 2005, Projected 2006 & 2007
 Utility [X] or Parent [X]

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

Explanation: Provide data as specified on preferred stock on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate Years of Life	Issue Date	Call Provis. Special Restrictions	Principal Amt Sold Face Value	Principal Amount Outstanding	(Discount) or Premium on Principal Amt Sold	(Discount) or Premium Assoc. with Col (5)	Issuing Exp. Associated with Col (4)	Issuing Exp. Associated with Col (5)	Net Proceed (5)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Divd. On Face Value (11)x(5)	Effective Cost Rate (12)/(10)

1 There is no Preferred Stock for this subsidiary nor its parent

Cost of Short-Term Debt

Florida Public Service Commission

Village Water

Schedule: D-4

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

Utility [X] or Parent [X]

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

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

Cost of Long-Term Debt

Florida Public Service Commission

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
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	namortized 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 ((8)+(9)+(10))	Effective Cost Rate ((4)-(6)-(7))
1	All Long Term Debt is issued and held by the parent											

Cost of Long-Term Debt

Florida Public Service Commission

Village Water
 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.

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

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Village Water
 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.

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

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Village Water

Docket No. 060368-WS

Test Year Ending:

Historical 2005, Projected 2006 & 2007

Utility [] or Parent [X]

Schedule: D-6

Page: 2 of 2

Preparer: Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
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)/(13)

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

Schedule of Customer Deposits

Florida Public Service Commission

Village Water
 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	1,410	25	(65)	1,370
2	Feb-05	1,370	25	(75)	1,320
3	Mar-05	1,320	175	(100)	1,395
4	Apr-05	1,395	0	0	1,395
5	May-05	1,395	25	(75)	1,345
6	Jun-05	1,345	75	(25)	1,395
7	Jul-05	1,395	25	0	1,420
8	Aug-05	1,420	25	(75)	1,370
9	Sep-05	1,370	75	(25)	1,420
10	Oct-05	1,420	0	0	1,420
11	Nov-05	1,420	25	(50)	1,395
12	Dec-05	1,395	380	(150)	1,625
13	Average				<u>1,406</u>
14		Water Allocated at		30%	<u>424</u>
15		Sewer Allocated at		70%	<u>981</u>







**Village Water
RATES SCHEDULES**

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Rate Schedule - Water

Florida Public Service Commission

Village Water

Docket No. 060368-WS

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

Water [X] or Sewer []

Schedule: E-1w

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Full Yr	(5) Present Rates	(6) Interim Rates	(7) Proposed Rates
1	Residential						
2	5/8" X 3/4"	NA	NA	12.85	12.98	19.60	41.72
3	3/4"	NA	NA	-	12.98	19.60	62.58
4	1"	NA	NA	-	32.44	48.99	104.30
5	1-1/2"	NA	NA	-	64.87	97.97	208.60
6	2"	NA	NA	-	103.80	156.77	333.76
7	3"	NA	NA	-	207.61	313.55	667.53
8	4"	NA	NA	-	324.41	489.95	1,043.01
9	6"	NA	NA	-	1,038.02	1,567.71	2,086.02
10	8"	NA	NA	-	-	-	3,337.63
11	10"	NA	NA	-	-	-	4,797.85
12	Gallonage charge, Block 1	NA	NA	2.49	2.51	3.79	3.90
13	Block 2	NA	NA	-	-	-	4.87
14	Block 3	NA	NA	-	-	-	-
15	Commerical						
16	5/8" X 3/4"	NA	NA	12.85	12.98	19.60	41.72
17	3/4"	NA	NA	12.85	12.98	19.60	62.58
18	1"	NA	NA	32.12	32.44	48.99	104.30
19	1-1/2"	NA	NA	64.23	64.87	97.97	208.60
20	2"	NA	NA	102.77	103.80	156.77	333.76
21	3"	NA	NA	205.55	207.61	313.55	667.53
22	4"	NA	NA	321.20	324.41	489.95	1,043.01
23	6"	NA	NA	-	1,038.02	1,567.71	2,086.02
24	8"	NA	NA	1,027.74	-	-	3,337.63
25	10"	NA	NA	-	-	-	4,797.85
26	Gallonage charge	NA	NA	2.49	2.51	3.79	3.90
27	Multi-Family						
28	5/8" X 3/4"	NA	NA	-	-	19.60	41.72
29	3/4"	NA	NA	-	-	19.60	62.58
30	1"	NA	NA	-	-	48.99	104.30
31	1-1/2"	NA	NA	-	-	97.97	208.60
32	2"	NA	NA	-	-	156.77	333.76
33	3"	NA	NA	-	-	313.55	667.53
34	4"	NA	NA	-	-	489.95	1,043.01
35	6"	NA	NA	-	-	1,567.71	2,086.02
36	8"	NA	NA	-	-	-	3,337.63
37	10"	NA	NA	-	-	-	4,797.85
38	Gallonage charge	NA	NA	-	-	3.79	3.90
39	Fire Protection						
40	2"	NA	NA	-	-	-	83.44
41	3"	NA	NA	-	-	-	166.88
42	4"	NA	NA	-	-	-	260.75
43	6"	NA	NA	-	-	-	521.51
44	8"	NA	NA	-	-	-	834.41
45	10"	NA	NA	-	-	-	1,199.46

Rate Schedule - Sewer

Florida Public Service Commission

Village Water

Docket No. 060368-WS

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

Water [] or Sewer [X]

Schedule: E-1s

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Full Yr	(5) Present Rates	(6) Interim Rates	(7) Proposed Rates
1	Residential						
2	5/8" X 3/4"	NA	NA	-	-	-	143.24
3	3/4"	NA	NA	-	-	-	214.86
4	1"	NA	NA	-	-	-	358.11
5	1-1/2"	NA	NA	-	-	-	716.21
6	2"	NA	NA	-	-	-	1,145.94
7	3"	NA	NA	-	-	-	2,291.89
8	4"	NA	NA	-	-	-	3,581.07
9	6"	NA	NA	-	-	-	7,162.15
10	8"	NA	NA	-	-	-	11,459.44
11	10"	NA	NA	-	-	-	16,472.94
12	Gallage cap (gallons)	NA	NA	0	0	0	6,000
13	Gallage Charge, Capped Usage	NA	NA	-	-	-	4.89
14							
15	Commerical						
16	5/8" X 3/4"	NA	NA	42.33	42.73	42.03	143.24
17	3/4"	NA	NA	42.33	42.73	42.03	214.86
18	1"	NA	NA	105.80	106.81	105.07	358.11
19	1-1/2"	NA	NA	211.60	213.61	210.13	716.21
20	2"	NA	NA	338.55	341.77	336.21	1,145.94
21	3"	NA	NA	677.11	683.53	672.40	2,291.89
22	4"	NA	NA	1,057.98	1,068.03	1,050.64	3,581.07
23	6"	NA	NA	-	3,417.63	3,362.00	7,162.15
24	8"	NA	NA	3,385.55	-	-	11,459.44
25	10"	NA	NA	-	-	-	16,472.94
26	Gallage charge	NA	NA	3.85	3.89	3.83	5.87
27	Multi-Family						
28	5/8" X 3/4"	NA	NA	-	-	42.03	143.24
29	3/4"	NA	NA	-	-	42.03	214.86
30	1"	NA	NA	-	-	105.07	358.11
31	1-1/2"	NA	NA	-	-	210.13	716.21
32	2"	NA	NA	-	-	336.21	1,145.94
33	3"	NA	NA	-	-	672.40	2,291.89
34	4"	NA	NA	-	-	1,050.64	3,581.07
35	6"	NA	NA	-	-	3,362.00	7,162.15
36	8"	NA	NA	-	-	-	11,459.44
37	10"	NA	NA	-	-	-	16,472.94
38	Gallage charge	NA	NA	-	-	3.83	5.87
39	Flat Rate						
40	Resid'l Wastwater Only (RWO)	NA	NA	-	-	-	300.80
41	Reuse per Sprinkler Head	NA	NA	-	-	-	-
42	Reuse Flate Rate	NA	NA	-	-	-	-

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Village Water

Docket No. 060368-WS

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

Water [X] or Sewer []

Schedule: E-2w

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue	(6) Present Rates	(7) Total Revenue Present Rates	(8) Conservation Gallons	(9) Proposed Rate	(10) Revenue at Proposed
1	Residential									
2	5/8" X 3/4"	1,613	8,160	12.85	20,727	12.98	20,937	NA	41.72	67,294
3	3/4"	0	0	-	0	12.98	0	NA	62.58	0
4	1"	0	0	-	0	32.44	0	NA	104.30	0
5	1-1/2"	0	0	-	0	64.87	0	NA	208.60	0
6	2"	12	1,109	102.77	1,233	103.80	1,246	NA	333.76	4,005
7	3"	0	0	-	0	207.61	0	NA	667.53	0
8	4"	0	0	-	0	324.41	0	NA	1,043.01	0
9	<i>Gallonge</i>									
10	Block 1	-	9,269	2.49	23,080	2.51	23,265	5,929	3.90	23,123
11	Block 2	-	-	-	0	-	0	3,340	4.87	16,266
12	Block 3	-	-	-	0	-	0	0	-	0
13	Total Residential	<u>1,625</u>	<u>9,269</u>		<u>45,040</u>		<u>45,448</u>	<u>9,269</u>		<u>110,688</u>
14	Average Bill				<u>27.72</u>		<u>27.97</u>			<u>68.12</u>
15	Commerical									
16	5/8" X 3/4"	302	13,279	12.85	3,881	12.98	3,920	NA	41.72	12,599
17	3/4"	12	2	1,027.74	12,333	1,038.02	12,456	NA	62.58	751
18	1"	24	83	32.12	771	32.44	779	NA	104.30	2,503
19	1-1/2"	36	747	64.23	2,312	64.87	2,335	NA	208.60	7,510
20	2"	36	1,363	102.77	3,700	103.80	3,737	NA	333.76	12,015
21	3"	0	0	205.55	0	207.61	0	NA	667.53	0
22	4"	12	472	321.20	3,854	324.41	3,893	NA	1,043.01	12,516
23	<i>Gallonge</i>									
24		-	15,946	2.49	39,706	2.51	40,024	0	3.90	62,189
25										
26										
27	Total Commercial	<u>422</u>	<u>15,946</u>		<u>66,556</u>		<u>67,144</u>	<u>0</u>		<u>110,084</u>
28	Average Bill				<u>157.72</u>		<u>159.11</u>			<u>260.86</u>
29	Multi-Family									
30	5/8" X 3/4"	0	0	-	0	-	0	NA	41.72	0
31	3/4"	0	0	-	0	-	0	NA	62.58	0
32	1"	0	0	-	0	-	0	NA	104.30	0
33	1-1/2"	0	0	-	0	-	0	NA	208.60	0
34	2"	0	0	-	0	-	0	NA	333.76	0
35	3"	0	0	-	0	-	0	NA	667.53	0
36	4"	0	0	-	0	-	0	NA	1,043.01	0
37	<i>Gallonge</i>									
38		-	0	-	0	-	0	0	3.90	0
39										
40										
41	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
42	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
43	Fire Protection									
44	2"	0	NA	-	0	-	0	NA	83.44	0
45	3"	0	NA	-	0	-	0	NA	166.88	0
46	4"	0	NA	-	0	-	0	NA	260.75	0
47	6"	0	NA	-	0	-	0	NA	521.51	0
48	8"	0	NA	-	0	-	0	NA	834.41	0
49	10"	0	NA	-	0	-	0	NA	1,199.46	0
50										
51										
52										
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
55	Subtotal				<u>111,597</u>		<u>112,592</u>			<u>220,772</u>
56	Unbilled Revenues				0		0			-
57	Guaranteed Revenues				0		0			-
58	Misc. Service Charge				1,621		1,621			2,031
59	Total Revenue				<u>113,218</u>		<u>114,213</u>			<u>222,803</u>
60	Booked Revenue				<u>116,834</u>					
61	Difference				(3,616) =	-3.1%				
62	Overbilling Adjs not in Bill Analysis									
63	Adj'd Difference									

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Village Water

Docket No. 060368-WS

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

Water [X] or Sewer []

Schedule: E-2w

Page: not req'd

Preparer: Jack Schreyer

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	Residential				
2	5/8" X 3/4"	0	0	-	0
3	3/4"	0	0	-	0
4	1"	0	0	-	0
5	1-1/2"	0	0	-	0
6	2"	0	0	-	0
7	3"	0	0	-	0
8	4"	0	0	-	0
9	<i>Gallonge</i>				
10	Block 1	-	0	-	0
11	Block 2	-		-	0
12	Block 3	-		-	0
13	Total Residential	<u>0</u>	<u>0</u>		<u>0</u>
14	Average Bill				<u>-</u>
15	Commerical				
16	5/8" X 3/4"	0	0	-	0
17	3/4"	0	0	-	0
18	1"	0	0	-	0
19	1-1/2"	0	0	-	0
20	2"	0	0	-	0
21	3"	0	0	-	0
22	4"	0	0	-	0
23					
24	<i>Gallonge</i>	-	0	-	0
25		-		-	0
26		-		-	0
27	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>
28	Average Bill				<u>-</u>
29	Multi-Family				
30	5/8" X 3/4"	0	0	-	0
31	3/4"	0	0	-	0
32	1"	0	0	-	0
33	1-1/2"	0	0	-	0
34	2"	0	0	-	0
35	3"	0	0	-	0
36	4"	0	0	-	0
37					
38	<i>Gallonge</i>	-	0	-	0
39		-	0	-	0
40		-	0	-	0
41	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>
42	Average Bill				<u>-</u>
43	Fire Protection				
44	1"	0	NA	-	0
45	2"	0	NA	-	0
46	3"	0	NA	-	0
47	4"	0	NA	-	0
48	6"	0	NA	-	0
49	8"	0	NA	-	0
50					
51					
52					0
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>-</u>
55	Subtotal				<u>0</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Village Water
 Docket No. 060368-WS
 Schedule Period: 4/15/05 - 12/31/05
 Water [X] or Sewer []

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

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	Residential				
2	5/8" X 3/4"	0	0	-	0
3	3/4"	0	0	-	0
4	1"	0	0	-	0
5	1-1/2"	0	0	-	0
6	2"	0	0	-	0
7	3"	0	0	-	0
8	4"	0	0	-	0
9	Gallonage				
10	Block 1	-	0	-	0
11	Block 2	-		-	0
12	Block 3	-		-	0
13	Total Residential	<u>0</u>	<u>0</u>		<u>0</u>
14	Average Bill				<u>-</u>
15	Commerical				
16	5/8" X 3/4"	0	0	-	0
17	3/4"	0	0	-	0
18	1"	0	0	-	0
19	1-1/2"	0	0	-	0
20	2"	0	0	-	0
21	3"	0	0	-	0
22	4"	0	0	-	0
23					
24	Gallonage	-	0	-	0
25		-		-	0
26		-		-	0
27	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>
28	Average Bill				<u>-</u>
29	Multi-Family				
30	5/8" X 3/4"	0	0	-	0
31	3/4"	0	0	-	0
32	1"	0	0	-	0
33	1-1/2"	0	0	-	0
34	2"	0	0	-	0
35	3"	0	0	-	0
36	4"	0	0	-	0
37					
38	Gallonage	-	0	-	0
39		-	0	-	0
40		-	0	-	0
41	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>
42	Average Bill				<u>-</u>
43	Fire Protection				
44	1"	0	NA	-	0
45	2"	0	NA	-	0
46	3"	0	NA	-	0
47	4"	0	NA	-	0
48	6"	0	NA	-	0
49	8"	0	NA	-	0
50					
51					
52					0
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>-</u>
	Subtotal				<u>0</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Village Water

Docket No. 060368-WS

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

Water [] or Sewer [X]

Schedule: E-2s

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue	(6) Present Rates	(7) Total Revenue Present Rates	(8) Proposed Usage	(9) Proposed Rate	(10) Revenue at Proposed
1	Residential									
2	5/8" X 3/4"	0	0	-	0	-	0		143.24	0
3	3/4"	0	0	-	0	-	0		214.86	0
4	1"	0	0	-	0	-	0		358.11	0
5	1-1/2"	0	0	-	0	-	0		716.21	0
6	2"	0	0	-	0	-	0		1,145.94	0
7	3"	0	0	-	0	-	0		2,291.89	0
8	4"	0	0	-	0	-	0		3,581.07	0
9	Gallonge cap (gallons)		0							
10	Capped Usage	-	0	-	0	-	0	0	4.89	0
11	Usage Above Cap	-	0					0		
12										
13	Total Residential	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>			<u>0</u>
14	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
15	Commerical									
16	5/8" X 3/4"	273	13,021	42.33	11,556	42.73	11,665		143.24	39,105
17	3/4"	0	0	42.33	0	42.73	0		214.86	0
18	1"	36	142	105.80	3,809	106.81	3,845		358.11	12,892
19	1-1/2"	48	759	211.60	10,157	213.61	10,253		716.21	34,378
20	2"	24	829	338.55	8,125	341.77	8,202		1,145.94	27,503
21	3"	0	0	677.11	0	683.53	0		2,291.89	0
22	4"	12	472	1,057.98	12,696	1,068.03	12,816		3,581.07	42,973
23										
24	Gallonge	-	15,223	3.85	58,609	3.89	59,217		5.87	89,359
25	Total Commercial	<u>393</u>	<u>15,223</u>		<u>104,951</u>		<u>106,000</u>			<u>246,209</u>
26	Average Bill				<u>267.05</u>		<u>269.72</u>			<u>626.49</u>
27	Multi-Family									
28	5/8" X 3/4"	0	0	-	0	-	0		143.24	0
29	3/4"	0	0	-	0	-	0		214.86	0
30	1"	0	0	-	0	-	0		358.11	0
31	1-1/2"	0	0	-	0	-	0		716.21	0
32	2"	0	0	-	0	-	0		1,145.94	0
33	3"	0	0	-	0	-	0		2,291.89	0
34	4"	0	0	-	0	-	0		3,581.07	0
35										
36	Gallonge	-	0	-	0	-	0		5.87	0
37	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>			<u>0</u>
38	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
39	Flat Rate									
40	Res. Wastewater Only	0	NA	-	0	-	0		300.80	0
41	Sprinkler Heads	0	NA	-	0	-	0		-	0
42	Reuse	0	NA	-	0	-	0		-	0
43	Total Flat Rate - Other	<u>0</u>	<u>NA</u>		<u>0</u>		<u>0</u>			<u>0</u>
44	Subtotal				<u>104,951</u>		<u>106,000</u>			<u>246,209</u>
45	Unbilled Revenues				0		0		-	-
46	Guaranteed Revenues				0		0		-	-
47	Misc. Service Charge				0		0			0
48	Total Revenue				<u>104,951</u>		<u>106,000</u>			<u>246,209</u>
49	Booked Revenue				<u>108,219</u>					
50	Difference				<u>(3,268)</u> =	-3.0%				
51					0					
52					0	0.0%				

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Village Water
 Docket No. 060368-WS
 Schedule Period: 1/1/05 - 4/14/05
 0

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

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	Residential				
2	5/8" X 3/4"	0	0	-	0
3	3/4"	0	0	-	0
4	1"	0	0	-	0
5	1-1/2"	0	0	-	0
6	2"	0	0	-	0
7	3"	0	0	-	0
8	4"	0	0	-	0
9	<i>Gallonage cap</i>				
10	<i>Capped Usage</i>	-	0	-	0
11	<i>Usage Above Cap</i>	-			
12		-			
13	Total Residential	<u>0</u>	<u>0</u>		<u>0</u>
14	Average Bill				<u>0.00</u>
15	Commerical				
16	5/8" X 3/4"	0	0	-	0
17	3/4"	0	0	-	0
18	1"	0	0	-	0
19	1-1/2"	0	0	-	0
20	2"	0	0	-	0
21	3"	0	0	-	0
22	4"	0	0	-	0
23					
24	<i>Gallonage</i>	-	0	-	0
25	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>
26	Average Bill				<u>0.00</u>
27	Multi-Family				
28	5/8" X 3/4"	0	0	-	0
29	3/4"	0	0	-	0
30	1"	0	0	-	0
31	1-1/2"	0	0	-	0
32	2"	0	0	-	0
33	3"	0	0	-	0
34	4"	0	0	-	0
35					
36	<i>Gallonage</i>	-	0	-	0
37	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>
38	Average Bill				<u>0</u>
39	Flat Rate				
40	Res. Wastewater Only	0	NA	-	0
41	Sprinkler Heads	0	NA	-	0
42	Reuse	0	NA	-	0
43	Total Flat Rate - Other				<u>0</u>
44	Subtotal				<u>0</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Village Water
 Docket No. 060368-WS
 Schedule Period: 4/15/05 - 12/31/05
 0

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

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	Residential				
2	5/8" X 3/4"	0	0	-	0
3	3/4"	0	0	-	0
4	1"	0	0	-	0
5	1-1/2"	0	0	-	0
6	2"	0	0	-	0
7	3"	0	0	-	0
8	4"	0	0	-	0
9	Gallorage cap				
10	Capped Usage	-	0	-	0
11	Usage Above Cap	-			
12					
13	Total Residential	<u>0</u>	<u>0</u>		<u>0</u>
14	Average Bill				<u>-</u>
15	Commerical				
16	5/8" X 3/4"	0	0	-	0
17	3/4"	0	0	-	0
18	1"	0	0	-	0
19	1-1/2"	0	0	-	0
20	2"	0	0	-	0
21	3"	0	0	-	0
22	4"	0	0	-	0
23					
24	Gallorage	-	0	-	0
25	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>
26	Average Bill				<u>-</u>
27	Multi-Family				
28	5/8" X 3/4"	0	0	-	0
29	3/4"	0	0	-	0
30	1"	0	0	-	0
31	1-1/2"	0	0	-	0
32	2"	0	0	-	0
33	3"	0	0	-	0
34	4"	0	0	-	0
35					
36	Gallorage	-	0	-	0
37	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>
38	Average Bill				<u>-</u>
39	Flat Rate				
40	Res. Wastewater Only	0	NA	-	0
41	Sprinkler Heads	0	NA	-	0
42	Reuse	0	NA	-	0
43	Total Flat Rate - Other				<u>0</u>
44	Subtotal				<u>0</u>

Customer Monthly Billing Schedule

Florida Public Service Commission

Village Water

Schedule: E-3

Docket No. 060368-WS

Page: 1 of 1

Schedule Year End: 12/31/2005

Preparer: Jack Schreyer

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	Jan-05	141	36	0	0	0	0
2	Feb-05	141	36	0	0	0	0
3	Mar-05	141	36	0	0	0	0
4	Apr-05	141	36	0	0	0	0
5	May-05	141	36	0	0	0	0
6	Jun-05	134	36	0	0	0	0
7	Jul-05	140	36	0	0	0	0
8	Aug-05	141	36	0	0	0	0
9	Sep-05	141	36	0	0	0	0
10	Oct-05	138	35	0	0	0	0
11	Nov-05	138	35	0	0	0	0
12	Dec-05	137	35	0	0	0	0
13	Total Water	1,674	429	0	0	0	0

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
14	Jan-05	0	141	0	0	0	141
15	Feb-05	0	141	0	0	0	141
16	Mar-05	0	141	0	0	0	141
17	Apr-05	0	141	0	0	0	141
18	May-05	0	141	0	0	0	141
19	Jun-05	0	134	0	0	0	134
20	Jul-05	0	140	0	0	0	140
21	Aug-05	0	141	0	0	0	141
22	Sep-05	0	141	0	0	0	141
23	Oct-05	0	138	0	0	0	138
24	Nov-05	0	138	0	0	0	138
25	Dec-05	0	137	0	0	0	137
26	Total Sewer	0	1,674	0	0	0	1,674

Miscellaneous Service Charges

Florida Public Service Commission

Village Water

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		(4) Proposed		(5)
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.	
1	Initial Connection	15.00	15.00	24.00		31.00
2	Normal Reconnect	25.00	25.00	24.00		31.00
3	Violation Reconnect	-	-	48.00		62.00
4	Premises Visit	-	-	24.00		31.00
5	Insufficient Funds	20.00	-	21.00		-
6	Late Payment Fees	3.00	-	3.00		-

SEWER

Line No.	(1) Type Charge	(2) Present		(4) Proposed		(5)
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.	
7	Initial Connection	Actual cost	Actual cost	Actual cost		Actual cost
8	Normal Reconnect	Actual cost	Actual cost	Actual cost		Actual cost
9	Violation Reconnect	Actual cost	Actual cost	Actual cost		Actual cost
10	Premises Visit	-	-	24.00		31.00
11	Insufficient Funds	20.00	-	21.00		-
12	Late Payment Fees	3.00	-	3.00		-

Derivation of charges

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

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

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

Miscellaneous Service Charge Revenue

Florida Public Service Commission

Village Water

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	30	0	0	0	99	129
2	Feb-05	30	0	0	0	100	130
3	Mar-05	15	0	0	0	46	61
4	Apr-05	30	0	0	0	81	111
5	May-05	30	0	0	0	75	105
6	Jun-05	80	0	0	0	237	317
7	Jul-05	0	0	0	0	0	0
8	Aug-05	215	0	0	0	196	411
9	Sep-05	45	0	0	0	0	45
10	Oct-05	45	0	0	0	69	114
11	Nov-05	60	0	0	0	78	138
12	Dec-05	15	0	0	0	45	60
13	Total Water	<u>595</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,026</u>	<u>1,621</u>
14	Annual Events	40	0	0	0	51	
15	2006 Rate	15	25	0	0	20	
16	2006 Revenue	595	0	0	0	1,026	1,621
17	2007 Rate	24	24	48	24	21	
18	2007 Revenue	960	0	0	0	1,071	2,031
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	20	
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****Village Water****Docket No. 060368-WS**

Schedule Year End: 12/31/2005

Water [X] or Sewer []

Schedule: E-6

Page: 1 of 1

Preparer: Jack Schreyer

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

(1) Line No.	(2) Size	(3) Type	(4) Quantity
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1	Any fire hydrant information is detailed on enclosed system maps		
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Private Fire Protection Service

Florida Public Service Commission

Village Water

Schedule: E-7

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 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

Village Water

Docket No. 060368-WS

Schedule Year End: 12/31/2005

Schedule: E-8

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Type	(2) Description
----------	-------------	--------------------

N/A

Tax or Franchise Fee Schedule

Florida Public Service Commission

Village Water

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%	Included in overall cost of service	None
2					
SEWER					
3	Regulatory Assessment Fee	Florida Public Service Comm.	4.5%	Included in overall cost of service	None
4					

Service Availability Charges Schedule

Florida Public Service Commission

Village Water

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	3/4"	200.00	251.00
2	(Service Line Size)	1"	1,660.00	278.00
3		1 1/2"	3,680.00	403.00
4		2"	6,500.00	513.00
5		Over 2"	27,600.00	Actual Costs
6	Meter Installation Fee	5/8"	Actual Costs	138.00
7	(Meter Size)	3/4"	Actual Costs	138.00
8		1"	Actual Costs	138.00
9		1 1/2"	Actual Costs	274.00
10		2"	Actual Costs	430.00
11		Over 2"	Actual Costs	Actual Costs
12	Back Flow Preventor Installation Fee		-	Actual Costs
13	Plant/System Capacity Charge		-	700.00
14	Main Extension Charge		Actual Cost	446.00
SEWER				
15	Service Installation Charge	4"	48,000.00	1,500.00
16		over 4"	48,000.00	Actual Costs
17	Plant/System Capacity Charge		-	1,300.00
18	Main Extension Charge		Actual Cost	480.00

Guaranteed Revenues Received

Florida Public Service Commission

Village Water
 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

Village Water

Docket No. 060368-WS

Test Year Ended: 12/31/2005

Water [X] or Sewer [X]

Schedule: E-12

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by 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

Village Water

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. Year 2006	Historical Year 2005 Consump.	Proj. Year 2006	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"	1,613	Note A	1,613	8,160	Note B	8,160	12.98	20,937		41.72	67,294
3	3/4"	0		0	0		0	12.98	0		62.58	0
4	1"	0		0	0		0	32.44	0		104.30	0
5	1-1/2"	0		0	0		0	64.87	0		208.60	0
6	2"	12		12	1,109		1,109	103.80	1,246		333.76	4,005
7	3"	0		0	0		0	207.61	0		667.53	0
8	4"	0		0	0		0	324.41	0		1,043.01	0
9	Gallorage											
10	Block 1	-		0	9,269		9,269	2.51	23,265	5,929	3.90	23,123
11	Block 2	-		0	0		0	-	0	3,340	4.87	16,266
12	Block 3	-		0	0		0	-	0	0	-	0
13	Total Residential	1,625		1,625	9,269		9,269		45,448	9,269		110,688
14												
15	Commerical											
16	5/8" X 3/4"	302		302	13,279		13,279	12.98	3,920		41.72	12,599
17	3/4"	12		12	2		2	1,038.02	12,456		62.58	751
18	1"	24		24	83		83	32.44	779		104.30	2,503
19	1-1/2"	36		36	747		747	64.87	2,335		208.60	7,510
20	2"	36		36	1,363		1,363	103.80	3,737		333.76	12,015
21	3"	0		0	0		0	207.61	0		667.53	0
22	4"	12		12	472		472	324.41	3,893		1,043.01	12,516
23												
24	Gallorage	-		0	15,946		15,946	2.51	40,024	15,946	3.90	62,189
25	Total Commercial	422		422	0		15,946		67,144	15,946		110,084
26												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	-	0		41.72	0
29	3/4"	0		0	0		0	-	0		62.58	0
30	1"	0		0	0		0	-	0		104.30	0
31	1-1/2"	0		0	0		0	-	0		208.60	0
32	2"	0		0	0		0	-	0		333.76	0
33	3"	0		0	0		0	-	0		667.53	0
34	4"	0		0	0		0	-	0		1,043.01	0
35												
36	Gallorage	-		0	0		0	-	0	0	3.90	0
37	Total Multi-Family	0		0	0		0		0	0		0
38												
39	Fire Protection											
40	2"	0		0				-	0		83.44	0
41	3"	0		0				-	0		166.88	0
42	4"	0		0				-	0		260.75	0
43	6"	0		0				-	0		521.51	0
44	8"	0		0				-	0		834.41	0
45	10"	0		0				-	0		1,199.46	0
46	Per Hydrant	0		0				-	0		-	0
47	Total Fire Protection	0		0					0			0
48												
49	Subtotals	2,047		2,047	9,269		25,215		112,592	25,215		220,772
50	Misc. Service Charge								1,621			2,031
51	Total Revenue								<u>114,213</u>			<u>222,803</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

Village Water
 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 Bills	Proj. Test Year 2006 Consump.	Proj. Factor	Proj. Test Year 2007 Consump.	Present Rates	Proj. Test Year 2007 Revenue	Conserv. Gallons	Proposed Rates	Projected 2007 Rev. Req.		
1	Residential												
2	5/8" X 3/4"	1,613	Note A	1,661		8,160	Note B	8,403	12.98	21,560	41.72	69,297	
3	3/4"	0		0		0		0	12.98	0	62.58	0	
4	1"	0		0		0		0	32.44	0	104.30	0	
5	1-1/2"	0		0		0		0	64.87	0	208.60	0	
6	2"	12		12		1,109		1,109	103.80	1,246	333.76	4,005	
7	3"	0		0		0		0	207.61	0	667.53	0	
8	4"	0		0		0		0	324.41	0	1,043.01	0	
9	Gallorage												
10	Block 1	0		0		9,269		9,512	2.51	23,875	6,105	3.90	23,810
11	Block 2	0		0		0		0	-	0	3,407	4.87	16,591
12	Block 3	0		0		0		0	-	0	0	-	0
13	Total Residential	<u>1,625</u>		<u>1,673</u>		<u>9,269</u>		<u>9,512</u>		<u>46,680</u>	<u>9,512</u>		<u>113,703</u>
14													
15	Commerical												
16	5/8" X 3/4"	302		302		13,279		13,279	12.98	3,920	41.72	12,599	
17	3/4"	12		12		2		2	1,038.02	12,456	62.58	751	
18	1"	24		24		83		83	32.44	779	104.30	2,503	
19	1-1/2"	36		36		747		747	64.87	2,335	208.60	7,510	
20	2"	36		36		1,363		1,363	103.80	3,737	333.76	12,015	
21	3"	0		0		0		0	207.61	0	667.53	0	
22	4"	12		12		472		472	324.41	3,893	1,043.01	12,516	
23								0		0			
24	Gallorage	<u>0</u>		<u>0</u>		<u>15,946</u>		<u>15,946</u>	<u>2.51</u>	<u>40,024</u>	<u>15,946</u>	<u>3.90</u>	<u>62,189</u>
25	Total Commerical	<u>422</u>		<u>422</u>		<u>15,946</u>		<u>15,946</u>		<u>67,144</u>	<u>15,946</u>		<u>110,084</u>
26													
27	Multi-Family												
28	5/8" X 3/4"	0		0		0		0	-	0	41.72	0	
29	3/4"	0		0		0		0	-	0	62.58	0	
30	1"	0		0		0		0	-	0	104.30	0	
31	1-1/2"	0		0		0		0	-	0	208.60	0	
32	2"	0		0		0		0	-	0	333.76	0	
33	3"	0		0		0		0	-	0	667.53	0	
34	4"	0		0		0		0	-	0	1,043.01	0	
35													
36	Gallorage	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	<u>-</u>	<u>0</u>	<u>0</u>	<u>3.90</u>	<u>0</u>
37	Total Multi-Family	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	<u>-</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
38													
39	Fire Protection												
40	2"	0		0		0		0	-	0	83.44	0	
41	3"	0		0		0		0	-	0	166.88	0	
42	4"	0		0		0		0	-	0	260.75	0	
43	6"	0		0		0		0	-	0	521.51	0	
44	8"	0		0		0		0	-	0	834.41	0	
45	10"	0		0		0		0	-	0	1,199.46	0	
46	Per Hydrant	0		0		0		0	-	0	-	0	
47	Total Fire Protection	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	<u>-</u>	<u>0</u>	<u>-</u>	<u>0</u>	
48													
49	Subtotals	<u>2,047</u>		<u>2,095</u>		<u>25,215</u>		<u>25,458</u>		<u>113,824</u>	<u>25,458</u>		<u>223,787</u>
50	Misc. Service Charge									1,621			2,031
51	Total Revenue									<u>115,445</u>			<u>225,818</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

Village Water
 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. Year 2006 Bills	Historical Year 2005 Usage	Proj. Year 2006 Factor	Proj. Year 2006 Usage	Present Rates	Proj. Test Year 2006 Revenue	Proposed Year 2006 Usage	Proposed Rates	Projected 2006 Rev. Req.
1	Residential											
2	5/8" X 3/4"	0	Note A	0	0	Note B	0	-	0		143.24	0
3	3/4"	0		0	0		0	-	0		214.86	0
4	1"	0		0	0		0	-	0		358.11	0
5	1-1/2"	0		0	0		0	-	0		716.21	0
6	2"	0		0	0		0	-	0		1,145.94	0
7	3"	0		0	0		0	-	0		2,291.89	0
8	4"	0		0	0		0	-	0		3,581.07	0
9	Gallorage cap (gallons)										6,000	
10	Capped Usage	-			0		0	-	0	0	4.89	0
11	Usage Above Cap	-			0		0			0		
12												
13	Total Residential	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
14												
15	Commerical											
16	5/8" X 3/4"	273		273	13,021		13,021	42.73	11,665		143.24	39,105
17	3/4"	0		0	0		0	42.73	0		214.86	0
18	1"	36		36	142		142	106.81	3,845		358.11	12,892
19	1-1/2"	48		48	759		759	213.61	10,253		716.21	34,378
20	2"	24		24	829		829	341.77	8,202		1,145.94	27,503
21	3"	0		0	0		0	683.53	0		2,291.89	0
22	4"	12		12	472		472	1,068.03	12,816		3,581.07	42,973
23									0			
24	Gallorage	-		0	15,223		15,223	3.89	59,217	15,223	5.87	89,359
25	Total Commercial	<u>393</u>		<u>393</u>	<u>0</u>		<u>15,223</u>		<u>106,000</u>	<u>15,223</u>		<u>246,209</u>
26												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	-	0		143.24	0
29	3/4"	0		0	0		0	-	0		214.86	0
30	1"	0		0	0		0	-	0		358.11	0
31	1-1/2"	0		0	0		0	-	0		716.21	0
32	2"	0		0	0		0	-	0		1,145.94	0
33	3"	0		0	0		0	-	0		2,291.89	0
34	4"	0		0	0		0	-	0		3,581.07	0
35												
36	Gallorage	-		0	0		0	-	0	0	5.87	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	0		0				-	0		300.80	0
41	Sprinkler Heads	0		0				-	0		-	0
42	Reuse	0		0				-	0		-	0
43	Total Flat Rate - Other	<u>0</u>		<u>0</u>					<u>0</u>			<u>0</u>
44	Subtotals	<u>393</u>		<u>393</u>	<u>0</u>		<u>15,223</u>		<u>106,000</u>	<u>15,223</u>		<u>246,209</u>
45	Misc. Service Charge								0			0
46	Total Revenue								<u>106,000</u>			<u>246,209</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

Village Water
 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)

Line No.	(1) Class/Meter Size	(2) Proj. Test Year 2006 Bills	(3) Proj. Factor	(4) Proj. Test Year 2007 Bills	(5) Proj. Test Year 2006 Usage	(6) Proj. Factor	(7) Proj. Test Year 2007 Usage	(8) Present Rates	(9) Proj. Test Year 2007 Revenue	(10) Proposed Year 2007 Usage	(11) Proposed Rates	(12) Projected 2007 Rev. Req.
1	Residential											
2	5/8" X 3/4"	0	Note A	0	0	Note B	0	-	0		143.24	0
3	3/4"	0		0	0		0	-	0		214.86	0
4	1"	0		0	0		0	-	0		358.11	0
5	1-1/2"	0		0	0		0	-	0		716.21	0
6	2"	0		0	0		0	-	0		1,145.94	0
7	3"	0		0	0		0	-	0		2,291.89	0
8	4"	0		0	0		0	-	0		3,581.07	0
9	Gallorage cap (gallons)										6,000	
10	Capped Usage				0		0	-	0	0	4.89	0
11	Usage Above Cap				0		0			0		
1	Total Residential	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
2												
3	Commerical											
4	5/8" X 3/4"	273		273	0		13,021	42.73	11,665		143.24	39,105
5	3/4"	0		0	0		0	42.73	0		214.86	0
6	1"	36		36	0		142	106.81	3,845		358.11	12,892
7	1-1/2"	48		48	0		759	213.61	10,253		716.21	34,378
8	2"	24		24	0		829	341.77	8,202		1,145.94	27,503
9	3"	0		0	0		0	683.53	0		2,291.89	0
10	4"	12		12	0		0	1,068.03	12,816		3,581.07	42,973
11									0			
12	Gallorage				0		15,223	3.89	59,217	15,223	5.87	89,359
13	Total Commercial	<u>393</u>		<u>393</u>	<u>0</u>		<u>15,223</u>		<u>106,000</u>	<u>15,223</u>		<u>246,209</u>
14												
15	Multi-Family											
16	5/8" X 3/4"	0		0	0		0	-	0		143.24	0
17	3/4"	0		0	0		0	-	0		214.86	0
18	1"	0		0	0		0	-	0		358.11	0
19	1-1/2"	0		0	0		0	-	0		716.21	0
20	2"	0		0	0		0	-	0		1,145.94	0
21	3"	0		0	0		0	-	0		2,291.89	0
22	4"	0		0	0		0	-	0		3,581.07	0
23												
24	Gallorage			0	0		0	-	0	0	5.87	0
25	Total Multi-Family	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
26												
27	Flat Rate											
28	Res. Wastewater Only	0		0				-	0		300.80	0
29	Sprinkler Heads	0		0				-	0		-	0
30	Reuse	0		0				-	0		-	0
31	Total Flat Rate - Other	<u>0</u>		<u>0</u>				-	<u>0</u>			<u>0</u>
32												
33	Subtotals	<u>393</u>		<u>393</u>	<u>0</u>		<u>15,223</u>		<u>106,000</u>	<u>15,223</u>		<u>246,209</u>
34	Misc. Service Charge								0			0
35	Total Revenue								<u>106,000</u>			<u>246,209</u>
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

Village Water

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	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total

See attached Bill Analyses







**Village Water
ENGINEERING SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Florida Public Service Commission

Village Water
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	0	3,518	1,236	721	1,561	
2	Feb	0	3,699	2,291	758	650	
3	Mar	0	3,220	1,962	660	598	
4	Apr	0	3,526	2,601	723	202	
5	May	0	3,554	2,473	729	352	
6	Jun	0	3,799	3,122	779	(102)	
7	Jul	0	3,686	2,683	756	247	
8	Aug	0	4,300	2,061	881	1,358	
9	Sep	0	3,690	3,137	756	(203)	
10	Oct	0	3,681	2,393	755	533	
11	Nov	0	4,026	2,396	825	805	
12	Dec	0	3,420	2,396	701	323	
13	TOTAL	0	44,119	28,751	9,044	6,324	14.3%

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

Florida Public Service Commission

Village Water
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)
		Individual Plant Flows				Total Plant Flows	Total Purch. Sewage Treatment
		STP#1	(Name)	(Name)	(Name)		
1	Jan	1,306,000	0	0	0	1,306,000	0
2	Feb	1,274,000	0	0	0	1,274,000	0
3	Mar	1,830,000	0	0	0	1,830,000	0
4	Apr	1,767,000	0	0	0	1,767,000	0
5	May	1,936,000	0	0	0	1,936,000	0
6	Jun	1,789,000	0	0	0	1,789,000	0
7	Jul	1,894,000	0	0	0	1,894,000	0
8	Aug	1,850,000	0	0	0	1,850,000	0
9	Sep	1,456,000	0	0	0	1,456,000	0
10	Oct	1,626,000	0	0	0	1,626,000	0
11	Nov	1,770,000	0	0	0	1,770,000	0
12	Dec	1,148,000	0	0	0	1,148,000	0
13	Total	19,646,000	0	0	0	19,646,000	0

Water Treatment Plant Data

Village Water
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
Inter-Connected			
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		0
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.		0
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	0
		2	0
		3	0
		4	0
		5	0
		Average	0
4	Average Daily Flow		0
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.		500

Sewer Treatment Plant Data

Florida Public Service Commission

Village Water

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>75,000</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>March</u>	<u>58,000</u>

**Used and Useful Calculations
Water Treatment Plant**

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

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

Florida Public Service Commission

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

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

Line No.	Description	Used & Useful		Note
		Interim	Permanent	
1		100%	100%	Inter-Connected

This system is fully developed and does not have it's own source of supply. Therefore, assets are considered 100% Used and Useful.

**Used and Useful Calculations
Sewer Treatment Plant**

Florida Public Service Commission

Village Water

Docket No. 060368-WS

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

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

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

Line No.	Average Daily Flow in Max Month (GPD)	Average Meters 2005	Base ERCs 2005	Trended ERCs 2010 2012		Max Month Average Daily Flow Interim Permanent		Plant Capacity (GPD)	Used & Useful Interim Permanent		Note
1	58,000	32.8	92.0	93.9	94.7	59,198	59,702	75,000	79%	80%	

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

Florida Public Service Commission

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

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

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

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

Line No.	Base ERCs 2005	Trended ERCs		Total Lots	Used & Useful		Note
		2010	2012		Interim	Permanent	
Water							
1					100%	100%	Built- Out

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

Sewer							
2	32.8	92.0	92.4	120	78%	79%	-

Margin Reserve Calculations - Water & Sewer

Florida Public Service Commission

Village Water

Docket No. 060368-WS

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

Schedule: F-8

Page: 1 of 1

Preparer: John F. Guastella

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

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

Line No.	(1) Year	(2) Average Meters	(3) Average ERCs	(4) Trend	(5) Increase
WATER					
1	2001	169.0	326.3	319.2	
2	2002	171.6	310.6	317.2	
3	2003	171.4	310.4	315.2	
4	2004	175.3	314.2	313.1	
5	2005	175.3	314.3	311.1	
6	2006			309.0	-0.66%
7	2007			307.0	-0.66%
8	2008			305.0	-0.66%
9	2009			302.9	-0.67%
10	2010			300.9	-0.67% 5 yrs beyond 2005
11	2011			298.8	-0.68%
12	2012			296.8	-0.68% 5yrs beyond 2007

X Coefficient(s) (2.040)

SEWER

13	2001	32.7	90.5	90.5	
14	2002	33.1	90.1	90.9	
15	2003	33.7	92.2	91.3	
16	2004	33.8	92.3	91.7	
17	2005	32.8	91.3	92.0	
18	2006			92.4	0.41%
19	2007			92.8	0.41%
20	2008			93.2	0.41%
21	2009			93.6	0.41%
22	2010			93.9	0.41% 5 yrs beyond 2005
23	2011			94.3	0.40%
24	2012			94.7	0.40% 5yrs beyond 2007

X Coefficient(s) 0.380

Equivalent Residential Connections - Water

Florida Public Service Commission

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

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

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

Line No.	(1)	(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	133	136	134.5	11,267	83.770	28,663	342.2	
2	2002	136	137	136.5	11,054	80.982	24,355	300.7	-12.10%
3	2003	137	138	137.5	9,121	66.335	24,151	364.1	21.06%
4	2004	138	136	137.0	10,018	73.124	25,495	348.7	-4.24%
5	2005	136	137	136.5	9,313	68.227	25,563	374.7	7.46%

Average Growth Through 5-Year Period (Col. 8) 2.30%

Equivalent Residential Connections - Sewer

Florida Public Service Commission

Village Water
 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) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2001	33	33	33.0	16,855	510.758	16,855	33.0	
2	2002	33	34	33.5	11,793	352.030	11,793	33.5	1.52%
3	2003	34	33	33.5	12,563	375.015	12,563	33.5	0.00%
4	2004	33	33	33.0	12,289	372.394	12,289	33.0	-1.49%
5	2005	33	32	32.5	15,223	468.400	15,223	32.5	-1.52%

Average Growth Through 5-Year Period (Col. 8) -0.38%





Village Water
INTERIM RATE SCHEDULES

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Schedule of Adjustments to Rate Base - Interim	G-3	164
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Schedule of Requested Cost of Capital - Interim	G-6	167



Rate Schedule - Interim Rates

Florida Public Service Commission

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

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

Explanation: Provide a schedule of present and proposed interim rates

(1)			(2)			(3)			(4)			(5)			(6)		
Line No.	Class/Meter Size		Present Rates		Interim Rates				Class/Meter Size		Present Rates		Interim Rates				
WATER									SEWER								
									-1.63%								
1	Residential				51.03%												
2	5/8" X 3/4"		12.98		19.60												
3	3/4"		12.98		19.60												
4	1"		32.44		48.99												
5	1-1/2"		64.87		97.97												
6	2"		103.80		156.77												
7	3"		207.61		313.55												
8	4"		324.41		489.95												
9	6"		1,038.02		1,567.71												
10	8"		-		-												
11	10"		-		-												
12	Gallonage, Block 1		2.51		3.79												
13	Block 2		-		-												
14	Block 3		-		-												
General Service									General Service								
15	5/8" X 3/4"		12.98		19.60												
16	3/4"		12.98		19.60												
17	1"		32.44		48.99												
18	1-1/2"		64.87		97.97												
19	2"		103.80		156.77												
20	3"		207.61		313.55												
21	4"		324.41		489.95												
22	6"		1,038.02		1,567.71												
23	8"		-		-												
24	10"		-		-												
25	Gallonage charge		2.51		3.79												
26																	
27	Fire Protection																
28	2"		-		-												
29	3"		-		-												
30	4"		-		-												
31	6"		-		-												
32	8"		-		-												
33	10"		-		-												
									Flat Rate								
									Res. Wastewater Only								
									Sprinkler Heads								
									Reuse								

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Village Water

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	176,641	0	176,641	A-1
2	Utility Land & Land Rights	0	0	0	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	(28,254)	0	(28,254)	A-1
6	Less: CIAC	(1,800)	0	(1,800)	A-1
7	Accumulated Amortization of CIAC	142	0	142	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	9,187	0	9,187	A-1
12	Total Rate Base	<u>155,917</u>	<u>0</u>	<u>155,917</u>	
SEWER					
13	Utility Plant in Service	264,720	0	264,720	A-2
14	Utility Land & Land Rights	19,000	0	19,000	A-2
15	Less: Non-Used & Useful Plant	(28,725)	0	(28,725)	A-2
16	Construction Work in Progress	0	0	0	A-2
17	Less: Accumulated Depreciation	(91,026)	0	(91,026)	A-2
18	Less: CIAC	0	0	0	A-2
19	Accumulated Amortization of CIAC	0	0	0	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	37,716	0	37,716	A-2
23	Total Rate Base	<u>201,685</u>	<u>0</u>	<u>201,685</u>	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Village Water

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

Village Water
 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 Test Year	Adjusted Utility Test Year	Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules
Water							
1 Water Sales Revenues	111,597		0	111,597	56,946	168,543	B-4
2 Other Revenues	1,621		0	1,621	0	1,621	B-4
3 OPERATING REVENUES	<u>113,218</u>		<u>0</u>	<u>113,218</u>	<u>56,946</u>	<u>170,164</u>	
4 Operation & Maintenance	135,870		0	135,870	841	136,711	B-5
5 Depreciation, net of CIAC Amort.	7,003		0	7,003		7,003	B-13
6 Amortization	0		0	0		0	
7 Taxes Other Than Income	7,241		0	7,241	2,561	9,802	B-15
8 Provision for Income Taxes	(7,436)		0	(7,436)	12,487	5,051	C-1
9 OPERATING EXPENSES	<u>142,679</u>		<u>0</u>	<u>142,679</u>	<u>15,889</u>	<u>158,567</u>	
10 NET OPERATING INCOME	<u>(29,461)</u>		<u>0</u>	<u>(29,461)</u>	<u>41,057</u>	<u>11,596</u>	
11 RATE BASE	<u>155,917</u>		<u>0</u>	<u>155,917</u>		<u>155,917</u>	A-1
12 RATE OF RETURN	<u>-18.90%</u>					<u>7.44%</u>	
Sewer							
13 Sewer Sales Revenues	104,951		0	104,951	(1,708)	103,243	B-4
14 Other Revenues	0		0	0	0	0	B-4
15 OPERATING REVENUES	<u>104,951</u>		<u>0</u>	<u>104,951</u>	<u>(1,708)</u>	<u>103,243</u>	
16 Operation & Maintenance	54,638		0	54,638	(25)	54,613	B-6
17 Depreciation, net of CIAC Amort.	13,096		0	13,096		13,096	B-14
18 Amortization	0		0	0		0	
19 Taxes Other Than Income	13,035		0	13,035	(77)	12,958	B-15
20 Provision for Income Taxes	18,093		0	18,093	(11,250)	6,842	C-1
21 OPERATING EXPENSES	<u>98,862</u>		<u>0</u>	<u>98,862</u>	<u>(11,352)</u>	<u>87,510</u>	
22 NET OPERATING INCOME	<u>6,089</u>		<u>0</u>	<u>6,089</u>	<u>9,644</u>	<u>15,733</u>	
23 RATE BASE	<u>201,685</u>		<u>0</u>	<u>201,685</u>		<u>201,685</u>	A-2
24 RATE OF RETURN	<u>3.02%</u>					<u>7.80%</u>	

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Village Water

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical Projected []

Water [X] Sewer [X]

Schedule: G-5

Page: 1 of 1

Preparer: Jack Schreyer

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007			
1	NET OPERATING REVENUE		
2	Required Revenue Adjustment	<u>56,946</u>	<u>(1,708)</u>
3			
4	TAXES OTHER THAN INCOME TAX		
5	RAF on Revenue Adjustment @	4.50% <u>2,563</u>	<u>(77)</u>
6			
7	INCOME TAX ADJUSTMENT		
8	Rate Year Revenue at Present Rates	113,218	104,951
9	Plus Required Revenue Adjustment	<u>56,946</u>	<u>(1,708)</u>
10	Rate Year Revenue at Proposed Rates	170,164	103,243
11			
12	Less Operating Expenses Before Income Taxes	(153,516)	(80,668)
13	Less Interest Expense	(3,553)	(4,838)
14	Taxable Income	13,094	17,738
15	Income Tax at Composite Rate of	38.58% 5,051	6,842
16	Less Income Tax at Present Rates	<u>7,436</u>	<u>(18,093)</u>
17			
18	Income Tax Adjustment	<u>12,487</u>	<u>(11,250)</u>

Schedule of Requested Cost of Capital

Florida Public Service Commission

Village Water

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	58,794	37.71%	6.00%	2.26%	3,528	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	88,191	56.56%	9.12%	5.16%	8,043	D-2
5	Customer Deposits	424	0.27%	6.00%	0.02%	25	D-2
6	Accumulated Deferred Income Taxes	8,507	5.46%	0.00%	0.00%	0	D-2
7	Total	<u>155,917</u>	<u>100.00%</u>		<u>7.44%</u>	<u>11,596</u>	
SEWER							
8	Long-Term Debt	79,644	39.49%	6.00%	2.37%	4,779	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	119,467	59.23%	9.12%	5.40%	10,895	D-2
12	Customer Deposits	981	0.49%	6.00%	0.03%	59	D-2
13	Accumulated Deferred Income Taxes	1,592	0.79%	0.00%	0.00%	0	D-2
14	Total	<u>201,685</u>	<u>100.00%</u>		<u>7.80%</u>	<u>15,733</u>	

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