

**Venetian Village
Water and Sewer**

Docket No. 080121-WS

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

Lake County, Florida

VOLUME 1

Containing
Financial, Rate and Engineering
Minimum Filing Requirements

Historical Test Year Ending December 31, 2007

Year-End Balances and 13-Month Averages

COMP	_____
CON	_____
DIR	_____
ENG	_____
GEN	_____
INT	_____
INS	_____
LAB	_____
MA	_____
MAN	_____
SEC	_____
TRA	_____

Aqua Utilities Florida, Inc.

Filed May 2008

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Venetian Village
RATE BASE

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Schedule of Water Rate Base

Florida Public Service Commission

Venetian Village
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical 2007 & Pro Forma

Schedule: A-1
 Page: 1 of 1
 Preparer: R Griffin/J Guastella

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

(1) Line No. Description	(2) (3) (4) Historical Test Year 2007			(5) (6) Pro Forma Test Year		(7) Supporting Schedules
	Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	
1 Utility Plant in Service	247,924	9,265	257,189	28,039	285,228	A-5
2 Utility Land & Land Rights	1,782	0	1,782	0	1,782	A-5
3 Less: Non-Used & Useful Plant	0	(2,691)	(2,691)	0	(2,691)	A-7
4 Construction Work in Progress	0	0	0	0	0	
5 Less: Accumulated Depreciation	(62,283)	(1,263)	(63,545)	6,490	(57,055)	A-9
6 Less: CIAC	(73,078)	0	(73,078)	0	(73,078)	A-12
7 Accumulated Amortization of CIAC	32,221	394	32,616	0	32,616	A-14
8 Acquisition Adjustments	0	0	0	0	0	
9 Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	
10 Less: Advances For Construction		0	0	0	0	A-16
11 Working Capital Allowance	0	16,680	16,680	6,754	23,434	A-17, A-3
12 Total Rate Base	<u>146,567</u>	<u>22,384</u>	<u>168,952</u>	<u>41,283</u>	<u>210,235</u>	

Schedule of Sewer Rate Base

Florida Public Service Commission

Venetian Village

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-2

Page: 1 of 1

Preparer: R Griffin/J Guastella

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

(1) Line No. Description	(2) Historical Test Year 2007		(4)	(5) (6) Pro Forma Test Year		(7) Supporting Schedules
	Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	
1 Utility Plant in Service	312,144	5,334	317,478	1,472	318,950	A-6
2 Utility Land & Land Rights	17,279	0	17,279	0	17,279	A-6
3 Less: Non-Used & Useful Plant	0	0	0	0	0	A-7
4 Construction Work in Progress	0	0	0	0	0	
5 Less: Accumulated Depreciation	(177,639)	(706)	(178,344)	(5)	(178,349)	A-10
6 Less: CIAC	(150,021)	0	(150,021)	0	(150,021)	A-12
7 Accumulated Amortization of CIAC	140,844	547	141,391	0	141,391	A-14
8 Acquisition Adjustments	0	0	0	0	0	
9 Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	
10 Less: Advances For Construction		0	0	0	0	A-16
11 Working Capital Allowance	0	9,994	9,994	3,889	13,883	A-17, A-3
12 Total Rate Base	142,608	15,170	157,778	5,356	163,133	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Venetian Village

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected [X]

Schedule: A-3

Page: 1 of 2

Preparer: R Griffin/J Guastella

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	(3) Sewer	(4) Supporting Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Allocation of Corporate IT	8,300	4,779	
3	Allocation of Corp Structures & Improvements	964	555	
4		-	-	
5		-	-	
6	Total 2007 Adjustments	<u>9,265</u>	<u>5,334</u>	
7				
8	Pro Forma Adjustments			
9	Allocation of Corporate IT	2,556	1,472	
10	Meter replacement cost	33,180	NA	
11	(Less) Retirement of existing meters	(7,697)	NA	
12		-	-	
13		-	-	
14		-	-	
15		-	-	
16	Total Pro Forma Adjustments	<u>28,039</u>	<u>1,472</u>	
17				
18	UTILITY LAND & LAND RIGHTS			A-5, A-6
19		-	-	
20	Total 2007 Adjustments	<u>-</u>	<u>-</u>	
21				
22	NON-USED & USEFUL			A-7
23	To reflect calculated Adjusted NU&U amounts	<u>(2,691)</u>	<u>-</u>	
24				
25	CONSTRUCTION WORK IN PROGRESS			
26	Not Applicable	<u>-</u>	<u>-</u>	
27				
28	ACCUMULATED DEPRECIATION			A-9, A-10
29	Allocation of Corporate IT	1,136	654	
30	Allocation of Corp Structures & Improvements	99	57	
31		-	-	
32	PSC Depr Rate Correction	28	(6)	
33		-	-	
34	Total 2007 Adjustments	<u>1,263</u>	<u>706</u>	
35				
36	Pro Forma Adjustments			
37	New PCs, Network & Telephone Upgrade	9	5	
38	Meter Replacements			
39	Retirement of existing meters	(7,697)	NA	
40	6 Month Net Acc Depr (Addns less Retirements)	637	NA	
41	Salvage	562	NA	
42		-	-	
43		-	-	
44		-	-	
45		-	-	
46	Total Pro Forma Adjustments	<u>(6,490)</u>	<u>5</u>	
47				

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Venetian Village
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected [X]

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

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	(3) Sewer	(4) Supporting Schedules
1	CIAC			A-12
2		-	-	
3	Total 2007 Adjustments	<u>-</u>	<u>-</u>	
4				
5	Pro Forma Adjustments			
6				
7	Total Pro Forma Adjustments	<u>-</u>	<u>-</u>	
8				
9	ACCUMULATED AMORTIZATION OF CIAC			A-14
10		-	-	
11	PSC Depr Rate Correction	394	547	
12	Total 2007 Adjustments	<u>394</u>	<u>547</u>	
13				
14	Pro Forma Adjustments			
15				
16	Total Pro Forma Adjustments	<u>-</u>	<u>-</u>	
17				
18	ACQUISITION ADJUSTMENTS			
19	Not Applicable	-	-	
20				
21	ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
22	Not Applicable	-	-	
23				
24	ADVANCES FOR CONSTRUCTION			A-16
25	Not Applicable	-	-	
26				
27	WORKING CAPITAL ALLOWANCE			A-17
28				
29	2007 Based on Balance Sheet method; details A-17	16,680	9,994	
30				
31	Pro Forma Adjustments			
32	Deferred Rate Case Expense	6,754	3,889	

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

Florida Public Service Commission

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

Schedule: A-4
Page: 1 of 2
Preparer: R Griffin

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

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

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

Florida Public Service Commission

Venetian Village
Docket No. 080121-WS
Projected Test Year Ending 12/31/07

Schedule: A-4
Page: 2 of 2
Preparer: R Griffin

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
26	Additions		
27	Retirements		
28	Adjustments		
29	12/31/02 Balance		
	2003		
30	Additions		
31	Retirements		
32	Adjustments		
33	06/30/04 Amend. Order Balance	130,017	305,350
	2004		
34	Additions	0	0
35	Retirements	0	0
36	Adjustments	2,622	(15)
37	12/31/04 Balance	132,639	305,335
	2005		
38	Additions	0	0
39	Retirements	0	0
40	Adjustments	0	0
41	12/31/05 Balance	132,639	305,335
	2006		
42	Additions	119,596	18,636
43	Retirements	(5,956)	(10,981)
44	Adjustments	0	(0)
45	12/31/06 Balance	246,279	312,990
	2007		
46	Additions	4,246	20,633
47	Retirements	0	(1,253)
48	Adjustments	0	0
49	Allocations	10,815	6,227
50	12/31/07 Balance	261,340	338,596

Supporting Schedules: A-5, A-6

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Venetian Village

Schedule: A-5

Docket No. 080121-WS

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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 Test Year 2007			(5) Pro Forma Adjustments		
			(4) Adjusted Balance	(3) Non-Used & Useful %	(4) Balance	(5) Amount	(6) Non-Used & Useful %	(7) Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	553	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	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
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	3,188	26.42%	842	0	26.42%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	1,365	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	20,828	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	26.42%	0	0	26.42%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	1,782	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	7,525	26.42%	1,988	0	26.42%	0
19	311.3	Pumping Equipment	10,329	26.42%	2,729	0	26.42%	0
20	320.3	Water Treatment Equipment	2,259	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	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
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	52,362	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	119,078	0.00%	0	0	0.00%	0
28	333.4	Services	15,792	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	7,679	0.00%	0	25,483	0.00%	0
30	335.4	Hydrants	0	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	7,931	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	8,300	0.00%	0	2,556	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0
46		TOTAL	<u>258,971</u>		<u>5,559</u>	<u>28,039</u>		<u>0</u>

Schedule of Water Plant in Service By Primary Account

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	553	553	553	553	553	553	553	553	553	553	553	553	553	553
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	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	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365
13	310.2	Power Generation Equipment	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828
14	311.2	Pumping Equipment	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	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782
18	304.3	Structures & Improvements	7,525	7,525	7,525	7,525	7,525	7,525	7,525	7,525	7,525	7,525	7,525	7,525	7,525	7,525
19	311.3	Pumping Equipment	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329
20	320.3	Water Treatment Equipment	1,986	1,986	1,986	1,986	1,986	2,430	2,430	2,430	2,430	2,430	2,430	2,430	2,430	2,259
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362
27	331.4	Transm. & Distribution Mains	116,147	116,147	119,442	119,442	119,442	119,442	119,708	119,708	119,708	119,708	119,708	119,708	119,708	119,078
28	333.4	Services	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792
29	334.4	Meters & Meter Installations	7,457	7,697	7,697	7,697	7,697	7,697	7,697	7,697	7,697	7,697	7,697	7,697	7,697	7,679
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	246,279	246,520	249,816	249,816	249,816	250,260	250,525	250,525	250,525	250,525	250,525	250,525	250,525	249,706
47		Subtotal Land & Land Rights	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	553	553	553	553	553	553	553	553	553	553	553	553	553	553
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	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	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365
13	310.2	Power Generation Equipment	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828
14	311.2	Pumping Equipment	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	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782
18	304.3	Structures & Improvements	7,525	7,525	7,525	7,525	7,525	7,525	7,525	7,525	7,525	7,525	7,525	7,525	7,525	7,525
19	311.3	Pumping Equipment	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329
20	320.3	Water Treatment Equipment	1,986	1,986	1,986	1,986	1,986	2,430	2,430	2,430	2,430	2,430	2,430	2,430	2,430	2,259
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362
27	331.4	Transm. & Distribution Mains	116,147	116,147	119,442	119,442	119,442	119,442	119,708	119,708	119,708	119,708	119,708	119,708	119,708	119,078
28	333.4	Services	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792
29	334.4	Meters & Meter Installations	7,697	7,697	7,697	7,697	7,697	7,697	7,697	7,697	7,697	7,697	7,697	7,697	7,697	7,679
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	7,900	7,918	7,918	7,918	7,918	7,941	7,941	7,941	7,941	7,941	7,941	7,941	7,941	7,931
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	6,557	6,859	7,473	7,560	7,779	7,947	8,214	8,391	8,934	9,272	9,353	9,723	9,840	8,300
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	253,769	254,331	258,241	258,328	258,547	259,182	259,714	259,891	260,434	260,772	260,853	261,223	261,340	258,971
47		Subtotal Land & Land Rights	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Venetian Village

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-6

Page: 1 of 3

Preparer: R Griffin/J Guastella

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.	(1) Account Name	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Balance	Amount	Non-Used & Useful %	Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	325	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	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
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	10,133	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	68,091	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	10,476	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	2,709	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	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
18	354.3	Structures & Improvements	5,968	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	7,977	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	39,819	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	460	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	17,279	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	31,082	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	120,197	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	1,099	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	13,807	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	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
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	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
52	354.7	Structures & Improvements	555	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	4,779	0.00%	0	1,472	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0
63	TOTAL		334,757		0	1,472		0

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

Florida Public Service Commission

Schedule: A-6
 Page: 2 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	325	325	325	325	325	325	325	325	325	325	325	325	325	325
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	10,133	10,133	10,133	10,133	10,133	10,133	10,133	10,133	10,133	10,133	10,133	10,133	10,133	10,133
10	361.2	Collection Sewers - Gravity	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10,476
13	364.2	Flow Measuring Devices	1,253	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,709
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	5,778	5,984	5,984	5,984	5,984	5,984	5,984	5,984	5,984	5,984	5,984	5,984	5,984	5,988
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	7,977	7,977	7,977	7,977	7,977	7,977	7,977	7,977	7,977	7,977	7,977	7,977	7,977	7,977
21	371.3	Pumping Equipment	39,819	39,819	39,819	39,819	39,819	39,819	39,819	39,819	39,819	39,819	39,819	39,819	39,819	39,819
22	389.3	Other Plant & Misc. Equipment	460	460	460	460	460	460	460	460	460	460	460	460	460	460
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279
25	354.4	Structures & Improvements	16,569	16,569	33,721	33,721	33,721	33,721	33,721	33,721	33,721	33,721	33,721	33,721	33,721	31,082
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	119,924	119,924	119,924	119,924	119,924	120,368	120,368	120,368	120,368	120,368	120,368	120,368	120,368	120,197
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	13,807	13,807	13,807	13,807	13,807	13,807	13,807	13,807	13,807	13,807	13,807	13,807	13,807	13,807
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	312,990	314,774	331,926	331,926	331,926	332,370	332,370	332,370	332,370	332,370	332,370	332,370	332,370	329,423
64		Subtotal Land & Land Rights	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	325	325	325	325	325	325	325	325	325	325	325	325	325	325
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	10,133	10,133	10,133	10,133	10,133	10,133	10,133	10,133	10,133	10,133	10,133	10,133	10,133	10,133
10	361.2	Collection Sewers - Gravity	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10,476
13	364.2	Flow Measuring Devices	1,253	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,709
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	5,778	5,984	5,984	5,984	5,984	5,984	5,984	5,984	5,984	5,984	5,984	5,984	5,984	5,968
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	7,977	7,977	7,977	7,977	7,977	7,977	7,977	7,977	7,977	7,977	7,977	7,977	7,977	7,977
21	371.3	Pumping Equipment	39,819	39,819	39,819	39,819	39,819	39,819	39,819	39,819	39,819	39,819	39,819	39,819	39,819	39,819
22	389.3	Other Plant & Misc. Equipment	460	460	460	460	460	460	460	460	460	460	460	460	460	460
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279
25	354.4	Structures & Improvements	16,569	16,569	33,721	33,721	33,721	33,721	33,721	33,721	33,721	33,721	33,721	33,721	33,721	31,082
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	119,924	119,924	119,924	119,924	119,924	120,368	120,368	120,368	120,368	120,368	120,368	120,368	120,368	120,197
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	13,807	13,807	13,807	13,807	13,807	13,807	13,807	13,807	13,807	13,807	13,807	13,807	13,807	13,807
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	537	548	548	548	548	561	561	561	561	561	561	561	561	555
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	3,775	3,949	4,303	4,353	4,479	4,576	4,729	4,831	5,144	5,338	5,385	5,598	5,666	4,779
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	317,302	319,271	336,776	336,826	336,952	337,506	337,660	337,762	338,075	338,269	338,316	338,529	338,596	334,757
64		Subtotal Land & Land Rights	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Venetian Village

Schedule: A-7

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Guastella

Historical 2007 & Pro Forma

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.	Description	(1)	(2)	(3)	(4)	(5)
			Historical Test Year Adjusted Balance	Pro Forma Test Year Adjustments	Adjusted Balance	Supporting Schedules
Water						
1	Plant in Service		5,559	0	5,559	A-5
2	Land		0	0	0	A-5
3	Less: Accumulated Depreciation		(2,868)	0	(2,868)	A-9
4	Less: CIAC		0	0	0	A-12
5	Accumulated Amort. of CIAC		0	0	0	A-14
6	Less: Advances for Construction		0	0	0	A-16
7	Other (Explain)			0		
8	TOTAL		<u>2,691</u>	<u>0</u>	<u>2,691</u>	
Sewer						
9	Plant in Service		0	0	0	A-6
10	Land		0	0	0	A-6
11	Less: Accumulated Depreciation		0	0	0	A-10
12	Less: CIAC		0	0	0	A-12
13	Accumulated Amort. Of CIAC		0	0	0	A-14
14	Less: Advances for Construction		0	0	0	A-16
15	Other (Explain)			0		
16	TOTAL		<u>0</u>	<u>0</u>	<u>0</u>	

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

Florida Public Service Commission

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

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

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

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

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

Florida Public Service Commission

Venetian Village

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-8

Page: 2 of 2

Preparer: R Griffin

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
26	Additions		
27	Retirements		
28	Adjustments		
29	12/31/02 Balance		
	2003		
30	Additions		
31	Retirements		
32	Adjustments		
33	06/30/04 Amend. Order Balance	53,875	154,745
	2004		
34	Additions	2,199	6,448
35	Retirements	0	0
36	Adjustments	(613)	509
37	12/31/04 Balance	55,461	161,702
	2005		
38	Additions	2,199	6,448
39	Retirements	0	0
40	Adjustments	0	0
41	12/31/05 Balance	57,660	168,150
	2006		
42	Additions	3,739	8,629
43	Retirements	(5,956)	(10,981)
44	Adjustments	3,232	6,072
45	12/31/06 Balance	58,675	171,870
	2007		
46	Additions	7,227	13,894
47	Retirements	0	(1,253)
48	Adjustments	55	(11)
49	Allocations	1,992	1,147
50	12/31/07 Balance	67,949	185,647

Supporting Schedules: A-9, A-10

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Venetian Village

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-9

Page: 1 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			(4) Adjusted Balance	(3) Non-Used & Useful %	(4) Balance	(5) Amount	(6) Non-Used & Useful %	(7) Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	337	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	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
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	2,134	26.42%	564	0	26.42%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	476	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	16,359	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	26.42%	0	0	26.42%	0
15	339.2	Other Plant & Misc. Equipment	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
18	304.3	Structures & Improvements	423	26.42%	112	0	26.42%	0
19	311.3	Pumping Equipment	8,298	26.42%	2,192	0	26.42%	0
20	320.3	Water Treatment Equipment	1,321	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	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
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	16,404	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	3,244	0.00%	0	0	0.00%	0
28	333.4	Services	8,674	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	4,281	0.00%	0	(6,499)	0.00%	0
30	335.4	Hydrants	0	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	458	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	1,136	0.00%	0	9	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0
46		TOTAL	63,545		2,868	(6,490)		0

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

Florida Public Service Commission

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

Explanation: Provide the month ending Par 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 Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	330	331	332	333	335	336	337	338	339	340	341	343	344	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	2,080	2,089	2,098	2,107	2,116	2,125	2,134	2,142	2,151	2,160	2,169	2,178	2,187	2,134
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	457	460	463	466	470	473	476	479	483	486	489	492	496	476
13	310.2	Power Generation Equipment	15,839	15,925	16,012	16,099	16,186	16,272	16,359	16,446	16,533	16,620	16,706	16,793	16,880	16,359
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	306	325	345	365	384	404	423	443	463	482	502	521	541	423
19	311.3	Pumping Equipment	8,040	8,083	8,126	8,169	8,212	8,255	8,298	8,341	8,385	8,428	8,471	8,514	8,557	8,298
20	320.3	Water Treatment Equipment	1,271	1,281	1,291	1,300	1,310	1,322	1,333	1,345	1,356	1,368	1,379	1,390	1,402	1,334
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	15,656	15,774	15,891	16,009	16,127	16,245	16,363	16,481	16,599	16,717	16,835	16,953	17,071	16,363
27	331.4	Transm. & Distribution Mains	1,860	2,085	2,317	2,548	2,780	3,011	3,243	3,475	3,707	3,939	4,171	4,403	4,635	3,244
28	333.4	Services	8,476	8,509	8,542	8,575	8,608	8,641	8,674	8,707	8,740	8,772	8,805	8,838	8,871	8,674
29	334.4	Meters & Meter Installations	4,088	4,120	4,152	4,184	4,217	4,249	4,281	4,313	4,345	4,377	4,409	4,441	4,473	4,281
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	272	286	301	315	330	344	359	373	388	402	417	431	446	359
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	58,675	59,270	59,871	60,472	61,074	61,677	62,280	62,884	63,487	64,091	64,694	65,298	65,901	62,283

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

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	330	331	332	333	335	336	337	338	339	340	341	343	344	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	2,080	2,089	2,098	2,107	2,116	2,125	2,134	2,142	2,151	2,160	2,169	2,178	2,187	2,134
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	457	460	463	466	470	473	476	479	483	486	489	492	496	476
13	310.2	Power Generation Equipment	15,839	15,925	16,012	16,099	16,186	16,272	16,359	16,446	16,533	16,620	16,706	16,793	16,880	16,359
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	306	325	345	365	384	404	423	443	463	482	502	521	541	423
19	311.3	Pumping Equipment	8,040	8,083	8,126	8,169	8,212	8,255	8,298	8,341	8,385	8,428	8,471	8,514	8,557	8,298
20	320.3	Water Treatment Equipment	1,271	1,279	1,286	1,294	1,301	1,310	1,320	1,329	1,338	1,347	1,356	1,366	1,375	1,321
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	15,656	15,780	15,905	16,030	16,155	16,280	16,404	16,529	16,654	16,779	16,904	17,028	17,153	16,404
27	331.4	Transm. & Distribution Mains	1,860	2,085	2,317	2,548	2,780	3,011	3,243	3,475	3,707	3,939	4,171	4,403	4,635	3,244
28	333.4	Services	8,476	8,509	8,542	8,575	8,608	8,641	8,674	8,707	8,740	8,772	8,805	8,838	8,871	8,674
29	334.4	Meters & Meter Installations	4,088	4,120	4,152	4,184	4,217	4,249	4,281	4,313	4,345	4,377	4,409	4,441	4,473	4,281
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	359	375	392	408	425	441	458	474	491	507	524	540	557	458
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	473	568	672	777	885	995	1,110	1,226	1,350	1,479	1,609	1,744	1,881	1,136
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	TOTAL		59,234	59,931	60,643	61,356	62,072	62,792	63,516	64,243	64,977	65,716	66,457	67,202	67,949	63,545

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Veretian Village

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Docket No. 080121-WS

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Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

Line No.	Acct No.	(1) Account Name	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			(4) Adjusted Balance	(3) Non-Used & Useful %	(4) Balance	(6) Amount	(7) Non-Used & Useful %	(7) Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	177	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	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
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	9,829	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	37,414	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	8,422	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	379	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	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
18	354.3	Structures & Improvements	379	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	4,502	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	34,490	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	60	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	2,030	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	70,540	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	985	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	8,426	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	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
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	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
52	354.7	Structures & Improvements	57	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	654	0.00%	0	5	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0
63		TOTAL	178,344		0	5		0

Florida Public Service Commission

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

Schedule: A-10
 Page: 2 of 3
 Preparer: R Griffin/J Guastella
 Explanation: Provide the month ending Per Books balances for Sewer Accumulated Depreciation by primary account for each month of the Test Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	180	177
3	352.1	Franchises	173	173	174	175	176	177	177	177	178	179	179	180	181	177
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	9,660	9,688	9,716	9,744	9,773	9,801	9,829	9,857	9,885	9,913	9,941	9,970	9,998	9,829
10	361.2	Collection Sewers - Gravity	36,658	36,784	36,910	37,036	37,162	37,288	37,414	37,540	37,666	37,793	37,919	38,045	38,171	37,414
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	8,284	8,307	8,330	8,353	8,376	8,399	8,422	8,445	8,468	8,491	8,514	8,537	8,560	8,422
13	364.2	Flow Measuring Devices	1,253	47	94	142	189	236	283	330	377	425	472	519	566	379
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	286	301	317	333	348	364	379	395	411	426	442	457	473	379
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	4,369	4,391	4,413	4,435	4,458	4,480	4,502	4,524	4,546	4,568	4,590	4,613	4,635	4,502
21	371.3	Pumping Equipment	33,384	33,568	33,753	33,937	34,121	34,306	34,490	34,674	34,859	35,043	35,227	35,412	35,596	34,490
22	389.3	Other Plant & Misc. Equipment	47	49	51	53	55	58	60	62	64	66	68	70	72	60
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	1,544	1,587	1,675	1,763	1,851	1,938	2,026	2,114	2,202	2,290	2,377	2,465	2,553	2,030
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	67,203	67,759	68,315	68,872	69,428	69,986	70,544	71,102	71,660	72,219	72,777	73,335	73,893	70,546
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	966	969	972	975	979	982	985	988	991	994	997	1,000	1,003	985
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	8,043	8,107	8,171	8,235	8,299	8,362	8,426	8,490	8,554	8,618	8,682	8,746	8,810	8,426
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	171,870	171,732	172,892	174,053	175,213	176,375	177,537	178,699	179,862	181,024	182,186	183,348	184,511	177,639

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-10

Venetian Village

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Docket No. 080121-WS

Preparer: R Griffin/J Guastella

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	173	173	174	175	175	176	177	177	178	179	179	180	181	177
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	380.2	Collection Sewers - Force	9,660	9,688	9,716	9,744	9,773	9,801	9,829	9,857	9,885	9,913	9,941	9,970	9,998	9,829
10	381.2	Collection Sewers - Gravity	36,658	36,784	36,910	37,038	37,162	37,288	37,414	37,540	37,666	37,793	37,919	38,045	38,171	37,414
11	382.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	383.2	Services to Customers	8,284	8,307	8,330	8,353	8,376	8,399	8,422	8,445	8,468	8,491	8,514	8,537	8,560	8,422
13	384.2	Flow Measuring Devices	1,253	47	94	142	189	236	283	330	377	425	472	519	566	379
14	385.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	286	301	317	333	348	364	379	395	411	426	442	457	473	379
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	4,369	4,391	4,413	4,435	4,458	4,480	4,502	4,524	4,546	4,568	4,590	4,613	4,635	4,502
21	371.3	Pumping Equipment	33,384	33,568	33,753	33,937	34,121	34,306	34,490	34,674	34,859	35,043	35,227	35,412	35,596	34,490
22	389.3	Other Plant & Misc. Equipment	47	49	51	53	55	58	60	62	64	66	68	70	72	60
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	1,544	1,587	1,675	1,763	1,851	1,938	2,026	2,114	2,202	2,290	2,377	2,465	2,553	2,030
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	67,203	67,758	68,314	68,869	69,424	69,981	70,539	71,096	71,653	72,210	72,768	73,325	73,882	70,540
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	966	989	972	975	979	982	985	988	991	994	997	1,000	1,003	985
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	8,043	8,107	8,171	8,235	8,299	8,362	8,426	8,490	8,554	8,618	8,682	8,746	8,810	8,426
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	50	51	52	54	55	56	57	58	59	61	62	63	64	57
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	272	327	387	447	510	573	639	706	777	852	926	1,004	1,083	654
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	172,192	172,110	173,330	174,551	175,773	176,999	178,228	179,457	180,691	181,928	183,165	184,405	185,648	178,344

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

Florida Public Service Commission

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

Schedule: A-11
Page: 1 of 2
Preparer: R Griffin

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

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

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

Florida Public Service Commission

Venetian Village

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-11

Page: 2 of 2

Preparer: R Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
20	Additions		
21	Adjustments		
22	12/31/02 Balance		
	2003		
23	Additions		
24	Adjustments		
25	06/30/04 Amend. Order Balance	51,320	145,174
	2004		
26	Additions	1,379	1,950
27	Adjustments	0	0
28	12/31/04 Balance	52,699	147,124
	2005		
29	Additions	8,845	1,950
30	Adjustments	0	0
31	12/31/05 Balance	61,544	149,074
	2006		
32	Additions	9,653	0
33	Adjustments	0	0
34	12/31/06 Balance	71,197	149,074
	2007		
35	Additions	3,093	2,150
36	Adjustments	0	0
37	12/31/07 Balance	74,290	151,225

Supporting Schedules: A-12

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Venetian Village

Schedule: A-12

Docket No. 080121-WS

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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.	Acct No.	Description	(1) Historical Test Year 2007			(2) Pro Forma Adjustments		
			(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Useful Amount	(5) Amount	(6) Non-Used & Useful %	(7) Amount
1		WATER						
2		Cash CIAC:						
3	320	Water Treatment Equipment	45,878	0.00%	0		0.00%	0
4	334	Meter Fees	12,931	0.00%	0		0.00%	0
5	331	Main Extension Charge	10,759	0.00%	0		0.00%	0
6	333	Service Installation Fees	3,510	0.00%	0		0.00%	0
7		Total Cash CIAC	<u>73,078</u>		<u>0</u>	<u>0</u>		<u>0</u>
8								
9		Property CIAC:						
10	330	Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331	T&D Mains	0	0.00%	0		0.00%	0
12	333	Services	0	0.00%	0		0.00%	0
13	334	Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335	Hydrants	0	0.00%	0		0.00%	0
15		Total Property CIAC	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
16								
17		Total Water CIAC	<u>73,078</u>		<u>0</u>	<u>0</u>		<u>0</u>
18								
19		SEWER						
20		Cash CIAC:						
21	380	Treatment & Disposal Equipment	137,774	0.00%	0		0.00%	0
22	389	Other	0	0.00%	0		0.00%	0
23	361	Main Extension Charge	2,668	0.00%	0		0.00%	0
24	363	Service Installation Fees	9,578	0.00%	0		0.00%	0
25		Total Cash CIAC	<u>150,021</u>		<u>0</u>	<u>0</u>		<u>0</u>
26								
27		Property CIAC:						
28	354	Structures & Improvements	0	0.00%	0		0.00%	0
29	360	Collection Sewers- Force	0	0.00%	0		0.00%	0
30	361	Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31	363	Services to Customers	0	0.00%	0		0.00%	0
32	370	Lift Stations	0	0.00%	0		0.00%	0
33	371	Pumping Equipment	0	0.00%	0		0.00%	0
34	366	Reuse Services	0	0.00%	0		0.00%	0
35	375	Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389	Other Plant Misc Equip	0	0.00%	0		0.00%	0
37		Total Property CIAC	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38								
39		Total Sewer CIAC	<u>150,021</u>		<u>0</u>	<u>0</u>		<u>0</u>

Schedule of Water Contributions in Aid of Construction By Classification
 Test Year Average balance
 Venetian Village
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-12
 Page: 2 of 3
 Preparer: R Griffin/J Guastella

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.	Acct No.	(1) Description	(2) Prior Year Line No.	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Oct-2007	(15) Average Balance
1		WATER														
2		Cash CIAC:														
3	320	Water Treatment Equipment	44,963	44,963	45,663	45,663	45,663	45,663	45,663	46,363	46,363	46,363	46,363	46,363	46,363	45,878
4	334	Meter Fees	12,813	12,813	12,903	12,903	12,903	12,903	12,903	12,993	12,993	12,993	12,993	12,993	12,993	12,931
5	331	Main Extension Charge	10,098	10,098	10,544	10,544	10,544	10,544	10,544	10,990	10,990	10,990	11,325	11,325	11,325	10,759
6	333	Service Installation Fees	3,323	3,323	3,466	3,466	3,466	3,466	3,466	3,609	3,609	3,609	3,609	3,609	3,609	3,510
7		Total Cash CIAC	71,197	71,197	72,576	72,576	72,576	72,576	72,576	73,955	73,955	73,955	74,290	74,290	74,290	73,078
8																
9		Property CIAC:														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrents	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water CIAC	71,197	71,197	72,576	72,576	72,576	72,576	72,576	73,955	73,955	73,955	74,290	74,290	74,290	73,078
18																
19		SEWER														
20		Cash CIAC:														
21	380	Treatment & Disposal Equipment	137,174	137,174	137,174	137,174	137,174	137,174	137,174	138,474	138,474	138,474	138,474	138,474	138,474	137,774
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,880	2,880	2,880	3,080	3,080	3,080	2,668
24	363	Service Installation Fees	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,670	9,670	9,670	9,670	9,670	9,670	9,578
25		Total Cash CIAC	149,074	149,074	149,074	149,074	149,074	149,074	149,074	151,024	151,024	151,024	151,225	151,225	151,225	150,021
26																
27		Property CIAC:														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer CIAC	149,074	149,074	149,074	149,074	149,074	149,074	149,074	151,024	151,024	151,024	151,225	151,225	151,225	150,021

Schedule of Water Contributions In Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance
 Venetian Village
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: A-12
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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 Line No.	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 10/01/07	(15) Average Balance
1	WATER														
2	Cash CIAC:														
3	320 Water Treatment Equipment	44,963	44,963	45,663	45,663	45,663	45,663	45,663	46,363	46,363	46,363	46,363	46,363	46,363	45,878
4	334 Meter Fees	12,813	12,813	12,903	12,903	12,903	12,903	12,903	12,993	12,993	12,993	12,993	12,993	12,993	12,931
5	331 Main Extension Charge	10,098	10,098	10,544	10,544	10,544	10,544	10,544	10,990	10,990	10,990	11,325	11,325	11,325	10,759
6	333 Service Installation Fees	3,323	3,323	3,466	3,466	3,466	3,466	3,466	3,609	3,609	3,609	3,609	3,609	3,609	3,510
7	Total Cash CIAC	71,197	71,197	72,576	72,576	72,576	72,576	72,576	73,955	73,955	73,955	74,290	74,290	74,290	73,078
8															
9	Property CIAC:														
10	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Total Water CIAC	71,197	71,197	72,576	72,576	72,576	72,576	72,576	73,955	73,955	73,955	74,290	74,290	74,290	73,078
18															
19	SEWER														
20	Cash CIAC:														
21	380 Treatment & Disposal Equipment	137,174	137,174	137,174	137,174	137,174	137,174	137,174	138,474	138,474	138,474	138,474	138,474	138,474	137,774
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,880	2,880	2,880	3,080	3,080	3,080	2,668
24	363 Service Installation Fees	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,670	9,670	9,670	9,670	9,670	9,670	9,578
25	Total Cash CIAC	149,074	149,074	149,074	149,074	149,074	149,074	149,074	151,024	151,024	151,024	151,225	151,225	151,225	150,021
26															
27	Property CIAC:														
28	354 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361 Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370 Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375 Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389 Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer CIAC	149,074	149,074	149,074	149,074	149,074	149,074	149,074	151,024	151,024	151,024	151,225	151,225	151,225	150,021

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

Florida Public Service Commission

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

Schedule: A-13
Page: 1 of 2
Preparer: R Griffin

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

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

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

Florida Public Service Commission

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

Schedule: A-13
Page: 2 of 2
Preparer: R Griffin

Explanation: Schedule A-13 continued

(1)	(2)	(3)
Line No.	Water Year End Balance	Sewer Year End Balance
2002		
20 Additions		
21 Adjustments		
22 12/31/02 Balance		
2003		
23 Additions		
24 Adjustments		
25 06/30/04 Amend. Order Balance	26,196	123,199
2004		
26 Additions	767	1,950
27 Adjustments	0	1
28 12/31/04 Balance	26,963	125,150
2005		
29 Additions	824	1,975
30 Adjustments	0	0
31 12/31/05 Balance	27,787	127,125
2006		
32 Additions	4,890	14,917
33 Adjustments	(1,591)	(3,925)
34 12/31/06 Balance	31,086	138,117
2007		
35 Additions	2,292	5,476
36 Adjustments	785	1,092
37 12/31/07 Balance	34,162	144,684

Supporting Schedules: A-14

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Venetian Village

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-14

Page: 1 of 3

Preparer: R Griffin/J Guastella

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 Test Year 2007			(5) Pro Forma Adjustments		
		(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	(5) Amount	(6) Non-Used & Useful %	(7) Amount
1	WATER						
2	Cash						
3	320 Water Treatment Equipment	25,109	0.00%	0		0.00%	0
4	334 Meter Fees	6,720	0.00%	0		0.00%	0
5	331 Main Extension Charge	667	0.00%	0		0.00%	0
6	333 Service Installation Fees	119	0.00%	0		0.00%	0
7	Total Cash	<u>32,616</u>		<u>0</u>	<u>0</u>		<u>0</u>
8							
9	Property						
10	330 Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331 T&D Mains	0	0.00%	0		0.00%	0
12	333 Services	0	0.00%	0		0.00%	0
13	334 Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335 Hydrants	0	0.00%	0		0.00%	0
15	Total Property	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
16							
17	Total Water	<u>32,616</u>		<u>0</u>	<u>0</u>		<u>0</u>
18							
19	SEWER						
20	Cash						
21	380 Treatment & Disposal Equipment	135,408	0.00%	0		0.00%	0
22	389 Other	0	0.00%	0		0.00%	0
23	361 Main Extension Charge	315	0.00%	0		0.00%	0
24	363 Service Installation Fees	5,668	0.00%	0		0.00%	0
25	Total Cash	<u>141,391</u>		<u>0</u>	<u>0</u>		<u>0</u>
26							
27	Property						
28	354 Structures & Improvements	0	0.00%	0		0.00%	0
29	360 Collection Sewers- Force	0	0.00%	0		0.00%	0
30	361 Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31	363 Services to Customers	0	0.00%	0		0.00%	0
32	370 Lift Stations	0	0.00%	0		0.00%	0
33	371 Pumping Equipment	0	0.00%	0		0.00%	0
34	366 Reuse Services	0	0.00%	0		0.00%	0
35	375 Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389 Other Plant Misc Equip	0	0.00%	0		0.00%	0
37	Total Property	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38							
39	Total Sewer	<u>141,391</u>		<u>0</u>	<u>0</u>		<u>0</u>

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Venetian Village

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-14

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Description	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
WATER																
1		Cash														
2		320 Water Treatment Equipment	24,069	24,197	24,324	24,451	24,578	24,705	24,835	24,965	25,097	25,230	25,362	25,495	25,625	24,841
3	334	Meter Fees	6,397	6,437	6,477	6,516	6,556	6,595	6,636	6,676	6,717	6,757	6,798	6,839	6,879	6,637
4	331	Main Extension Charge	543	558	573	588	603	618	634	649	665	681	697	714	731	635
5	333	Service Installation Fees	76	81	86	92	97	102	108	113	119	125	130	136	142	108
6		Total Cash AAC	31,086	31,273	31,460	31,647	31,834	32,021	32,212	32,403	32,598	32,793	32,988	33,184	33,377	32,221
7																
8		Property														
9		330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15																
16		Total Water AAC	31,086	31,273	31,460	31,647	31,834	32,021	32,212	32,403	32,598	32,793	32,988	33,184	33,377	32,221
17																
18																
SEWER																
19		Cash														
20		380 Treatment & Disposal Equipment	132,283	132,716	133,148	133,581	134,013	134,446	134,879	135,311	135,750	136,189	136,629	137,068	137,506	134,886
21	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	361	Main Extension Charge	286	290	294	297	301	305	309	314	318	323	328	333	338	310
23	363	Service Installation Fees	5,548	5,565	5,581	5,598	5,614	5,631	5,647	5,664	5,681	5,697	5,714	5,731	5,748	5,648
24		Total Cash AAC	138,117	138,570	139,023	139,476	139,929	140,382	140,835	141,288	141,749	142,210	142,671	143,132	143,592	140,844
25																
26		Property														
27		354 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37																
38		Total Sewer AAC	138,117	138,570	139,023	139,476	139,929	140,382	140,835	141,288	141,749	142,210	142,671	143,132	143,592	140,844
39																

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Venetian Village

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-14

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1	WATER														
2	Cash														
3	320 Water Treatment Equipment	24,069	24,240	24,413	24,585	24,758	24,931	25,104	25,280	25,456	25,631	25,807	25,982	26,158	25,109
4	334 Meter Fees	6,397	6,451	6,504	6,558	6,612	6,666	6,720	6,774	6,828	6,882	6,936	6,990	7,044	6,720
5	331 Main Extension Charge	543	563	583	604	624	645	665	687	708	729	751	773	795	667
6	333 Service Installation Fees	76	83	90	97	105	112	119	126	134	142	149	157	164	119
7	Total Cash AAC	31,086	31,336	31,591	31,845	32,099	32,354	32,608	32,867	33,125	33,384	33,643	33,902	34,162	32,616
8															
9	Property														
10	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Total Water AAC	31,086	31,336	31,591	31,845	32,099	32,354	32,608	32,867	33,125	33,384	33,643	33,902	34,162	32,616
18															
19	SEWER														
20	Cash														
21	380 Treatment & Disposal Equipment	132,283	132,802	133,322	133,842	134,361	134,881	135,400	135,925	136,450	136,974	137,499	138,023	138,548	135,408
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	286	291	295	300	304	309	314	319	325	331	336	342	348	315
24	363 Service Installation Fees	5,548	5,568	5,588	5,608	5,627	5,647	5,667	5,687	5,707	5,727	5,748	5,768	5,788	5,668
25	Total Cash AAC	138,117	138,661	139,205	139,749	140,293	140,837	141,381	141,932	142,482	143,032	143,583	144,133	144,684	141,391
26															
27	Property														
28	354 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361 Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370 Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375 Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389 Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer AAC	138,117	138,661	139,205	139,749	140,293	140,837	141,381	141,932	142,482	143,032	143,583	144,133	144,684	141,391

Schedule of Annual AFUDC Rates Used**Florida Public Service Commission**

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

Schedule: A-15
 Page: 1 of 1
 Preparer: N/A

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	7.90%	7.90%

DOCKET NO. 060819-WS, issued April 2, 2007

Rule 25-30.116, F.A.C., provides that Construction Work in Progress (CWIP) that is not included in rate base may accrue AFUDC.

Order No. PSC-07-0276-PAA-WS addresses the establishment of a uniform AFUDC rate for Aqua Utilities Florida, Inc.

The Florida PSC ordered that the appropriate uniform AFUDC rate for Aqua Utilities Florida, Inc. is 7.90% with a discounted monthly rate of 0.635634, and shall be effective for eligible projects as of October 13, 2006.

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

Florida Public Service Commission

**Venetian Village
Docket No. 080121-WS
0**

Schedule: A-16
Page: 1 of 1
Preparer: R 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 Construction are not being and have not been collected.

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Venetian Village

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-17

Page: 1 of 1

Preparer: R 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) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	<u>2,603,576</u>	<u>2,658,067</u>
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	<u>2,148,073</u>	<u>336,452</u>
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	<u>455,503</u>	<u>2,321,615</u>
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.441%	0.435%
25	Assets Allocated - Water (line 10 x line 23)	11,490	11,556
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(9,480)	(1,463)
27			
28	Allocation Percentage - Sewer	0.254%	0.250%
29	Assets Allocated - Sewer (line 7 x line 17)	6,615	6,653
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(5,458)	(842)
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	6,974	6,587
39	Sewer	4,429	4,183
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	<u>8,984</u>	<u>16,680</u>
47	Sewer (Lines 29-30+35+39+43)	<u>5,586</u>	<u>9,994</u>

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Florida

Florida Public Service Commission

Venetian Village
Docket No. 080121-WS

Historical Test Year Ending December 31, 2007
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 1
Preparer: S Anzaldo

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) 12/31/07	(15) Average Balance
1	Utility Plant	85,966,260	90,505,275	91,370,203	91,349,024	91,778,934	92,095,149	92,842,612	93,231,021	93,369,496	93,767,683	93,763,576	97,847,581	98,842,627	92,825,342
2	Construction Work in Progress	10,726,248	6,220,061	6,049,130	7,003,882	7,735,248	8,218,675	7,940,645	8,053,771	8,374,520	8,444,199	8,791,519	5,053,856	4,064,016	7,436,598
3	Utility Plant Acquisition														
4															
5	GROSS UTILITY PLANT	96,692,508	96,725,336	97,419,333	98,352,906	99,514,182	100,313,824	100,783,257	101,284,792	101,744,016	102,211,882	102,555,095	102,901,437	102,906,643	100,261,939
6															
7	Less: Accumulated Depreciation	(30,194,077)	(30,093,298)	(30,398,174)	(30,450,557)	(30,730,116)	(30,990,656)	(31,217,204)	(31,443,483)	(31,783,136)	(32,068,280)	(32,373,717)	(32,489,964)	(32,868,357)	(31,315,463)
8															
9	NET UTILITY PLANT	66,498,431	66,632,038	67,021,159	67,902,349	68,784,066	69,323,168	69,566,053	69,841,309	69,960,880	70,143,602	70,181,378	70,411,473	70,038,286	68,946,476
10															
11	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	2,090,925	2,006,994
12															
13	Cash	330,281	367,195	367,195	367,195	417,936	417,116	301,508	271,853	304,160	284,090	506,591	333,233	257,874	348,171
14	Accounts Receivable Customer	1,850,777	1,634,935	1,748,924	1,607,823	1,833,110	1,896,851	2,019,818	2,089,363	1,802,602	2,346,154	2,126,091	1,495,145	1,870,490	1,870,929
15	Allowance for Bad Debts	(60,221)	(63,664)	(63,413)	(83,655)	(77,442)	(84,047)	(84,175)	(102,715)	(116,991)	(116,243)	(136,468)	(173,012)	(150,752)	(100,908)
16	Accounts Receivable Affiliates	(2,294,839)	(2,620,359)	(603,336)	(1,666,319)	(530,149)	(353,689)	(399,204)	(715,902)	(43,215)	(711,304)	(152,040)	(1,172,843)	(1,121,835)	(951,926)
17	Notes Rec. Affiliates			(741,899)	(741,899)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(757,300)
18	Temporary Investments		5,092												392
19	Materials & Supplies														
20	Unbilled Revenue	659,907	670,701	609,769	699,092	746,285	831,743	829,001	749,130	783,217	645,341	656,591	616,494	688,269	706,580
21	Prepayments	153,113	155,190	155,700	153,806	170,702	172,560	180,144	176,361	210,412	209,219	209,451	203,994	203,303	181,073
22	Other Current Assets		2,490	13,225	17,062	43		1,278	1,852	8,671	2,354	3,303	6,359	14,267	5,454
23															
24	TOTAL CURRENT ASSETS	639,018	151,580	1,486,165	363,105	1,515,347	1,835,396	1,803,232	1,424,804	1,903,718	1,614,473	2,169,381	264,232	1,761,616	1,302,467
25															
26	Prelim Survey & Investigation Chgs	2,695	2,695	2,695	2,695	2,695		3,025	5,302	104,923	106,243	145,695	146,751	150,924	52,026
27	Deferred Rate Case Expense	1,463,105	1,549,581	1,628,699	1,825,590	1,939,511	2,033,013	2,163,119	2,196,340	2,189,455	115,935	135,972	144,201	196,273	1,352,369
28	Regulatory Assets	1,902,193	1,865,647	1,829,101	1,792,556	1,756,010	1,719,463	1,682,918	1,652,285	1,621,652	1,591,019	1,561,082	1,529,754	1,499,121	1,692,523
29	Other Deferred Debits	499,109	490,193	477,396	473,555	484,060	473,612	464,714	454,054	443,845	426,275	411,422	386,609	508,769	461,047
30															
31	TOTAL DEFERRED DEBITS	3,867,102	3,908,116	3,937,891	4,094,396	4,182,276	4,226,088	4,313,776	4,307,981	4,359,875	2,239,472	2,264,171	2,207,315	2,355,087	3,557,965
32															
33	TOTAL ASSETS	73,004,551	72,691,734	74,445,215	74,359,850	76,481,689	77,384,652	77,683,061	77,574,094	78,224,473	75,997,547	76,604,930	74,883,020	76,245,914	75,813,902

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Florida

Florida Public Service Commission

Venetian Village
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 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 1
 Preparer: S Anzaldo

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) 12/31/07	(15) Average Balance
1	Common Stock Issued	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744
2	Preferred Stock Issued														
3	Additional Paid in Capital	(4,180,143)	(3,762,331)	(1,879,557)	(1,268,794)	(465,141)	72,323	522,986	928,358	1,650,430	1,701,590	2,419,162	2,577,369	979,027	(54,209)
4	Retained Earnings	(14,202,351)	(14,323,829)	(14,519,439)	(14,610,772)	(14,521,137)	(14,470,292)	(14,512,011)	(14,776,827)	(15,108,004)	(17,037,040)	(17,267,575)	(17,561,226)	(17,942,759)	(15,450,251)
5	Other Equity Capital														
6															
7	TOTAL EQUITY CAPITAL	34,342,250	34,638,584	36,325,748	36,845,178	37,738,466	38,326,775	38,735,719	38,876,275	39,267,170	37,389,294	37,876,331	37,740,887	35,761,012	37,220,284
8															
9	TOTAL LONG TERM DEBT	20,501,000	21,640,440	21,640,440	21,640,440	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	26,136,123	22,517,338
10															
11	Accounts Payable	2,281,410	673,624	762,950	593,216	656,664	788,593	838,418	399,264	545,536	577,677	624,290	936,506	909,683	799,218
12	Accts & Int. Payable-Assoc Cos														
13	Accrued Taxes	(601,457)	(794,904)	(784,031)	(885,992)	(730,385)	(563,328)	(466,880)	(734,503)	(764,216)	(1,668,643)	(1,586,004)	(2,578,863)	(2,860,234)	(1,155,342)
14	Accrued Interest	4,215	6,873	9,451	11,943	14,386	16,977	19,467	21,934	24,164	26,615	28,803	30,940	6,333	17,085
15	Accrued Dividends														
16	Customer Deposits	582,055	574,701	563,299	551,856	538,675	532,477	539,456	531,789	520,054	513,357	501,455	493,285	287,122	517,660
17	Misc. Current & Accrued Liabilities	463,905	537,774	558,454	291,076	312,626	376,164	365,027	690,777	901,548	1,439,059	1,502,564	602,591	739,819	675,491
18															
19	TOTAL CURRENT & ACC LIABILITIES	2,730,128	998,068	1,110,123	562,099	793,966	1,150,883	1,095,488	909,261	1,227,086	888,065	1,071,108	(515,541)	(917,277)	854,112
20															
21	Other Deferred Credits & Oper. Reserves		2,044	4,088	6,132	7,739	8,909	10,079	11,249	12,419	13,589	14,759	15,929	17,099	9,541
22															
23	Contributions in Aid of Construction	26,756,946	26,814,834	26,843,520	26,861,162	26,927,275	26,960,311	26,981,271	26,994,018	27,011,754	27,077,994	27,081,567	27,168,192	27,263,271	26,880,932
24	Less: Accum Amort of CIAC	(11,493,433)	(11,569,896)	(11,646,361)	(11,722,827)	(11,799,291)	(11,875,755)	(11,953,026)	(12,030,242)	(12,107,485)	(12,184,923)	(12,262,362)	(12,339,976)	(12,351,642)	(11,949,017)
25	Accumulated Deferred Income Taxes-FIT	133,049	133,049	133,046	133,055	133,054	133,049	133,050	133,053	133,049	133,048	133,047	133,049	297,791	145,722
26	Accumulated Deferred Income Taxes-SIT	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	39,537	34,990
27															
28	Total CIAC & Def Taxes	15,431,173	15,412,598	15,364,816	15,306,001	15,295,649	15,252,216	15,195,906	15,131,440	15,071,929	15,060,730	14,996,863	14,995,876	15,248,957	15,212,627
29															
30	TOTAL EQUITY CAPITAL & LIABILITIES	73,004,551	72,691,734	74,445,215	74,359,850	76,481,689	77,384,652	77,683,061	77,574,094	78,224,473	75,997,547	76,604,930	74,883,020	76,245,914	75,813,902

Venetian Village
NET OPERATING INCOME

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Comparative O & M Expenses - Water, Explanations	B-7 Supl	61
Comparative O & M Expenses - Sewer	B-8	62
Comparative O & M Expenses - Sewer, Explanations	B-8 Supl	63
Analysis of Contractual Services	B-9	64
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Net Depreciation Expense - Water	B-13	69
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Schedule of Water Net Operating Income

Florida Public Service Commission

Venetian Village
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical 2007 & Pro Forma

Schedule: B-1
 Page: 1 of 1
 Preparer: S Szczygiel

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 2007	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2007	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Requested Revenue Adjustment	(8) Requested Annual Revenues	(9) Supporting Schedules
1	OPERATING REVENUES	58,436	(487)	57,948	0	57,948	27,667	85,616	B-4, E-2
2	Operation & Maintenance	35,981	4,146	40,128	5,176	45,304	409	45,712	B-5
3	Depreciation, net of CIAC Amort.,U&U	4,935	556	5,491	850	6,342	0	6,342	B-13
4	Amortization	0	775	775	0	775	0	775	B-3
5	Taxes Other Than Income	4,938	759	5,696	612	6,308	1,245	7,553	B-15
6	Provision for Income Taxes	4,853	(3,840)	1,013	(2,867)	(1,854)	10,035	8,181	C-1, B-3
7	OPERATING EXPENSES	50,708	2,396	53,104	3,771	56,875	11,688	68,563	
8	NET OPERATING INCOME	7,728	(2,884)	4,845	(3,771)	1,074	15,979	17,052	
9	RATE BASE	146,567	22,384	168,952	41,283	210,235		210,235	A-1
10	RATE OF RETURN	5.27%		2.87%				8.11%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Venetian Village

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: B-2

Page: 1 of 1

Preparer: S Szczygiel

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 2007	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2007	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Requested Revenue Adjustment	(8) Requested Annual Revenues	(9) Supporting Schedules
1	OPERATING REVENUES	49,873	(433)	49,440	0	49,440	27,764	77,204	B-4, E-2
2	Operation & Maintenance	114,732	(75,718)	39,014	3,318	42,332	410	42,742	B-6
3	Depreciation, net of CIAC Amort.,U&U	8,418	(278)	8,140	123	8,262	0	8,262	B-14
4	Amortization	0	492	492	0	492	0	492	B-3
5	Taxes Other Than Income	2,072	2,573	4,644	196	4,841	1,249	6,090	B-15
6	Provision for Income Taxes	(29,066)	26,805	(2,260)	(1,443)	(3,703)	10,070	6,367	C-1, B-3
7	OPERATING EXPENSES	96,156	(46,126)	50,030	2,194	52,224	11,729	63,954	
8	NET OPERATING INCOME	(46,283)	45,693	(590)	(2,194)	(2,784)	16,035	13,251	
9	RATE BASE	142,608	15,170	157,778	5,356	163,133		163,133	A-2
10	RATE OF RETURN	-32.45%		-0.37%				8.12%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

Schedule: B-3
 Page: 1 of 4
 Preparer: S Szczygiel

Historical [X] Projected []

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

Line No.	Acct	(1) Description	(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
1		UTILITY TEST YEAR ADJUSTMENTS - 2007			
2	A	REVENUES			
3		Billed less Booked Revenue	(487)		E-2
4		Billed less Booked Revenue		(433)	
5		TOTAL REVENUE ADJUSTMENTS	<u>(487)</u>	<u>(433)</u>	
6					
7	B	OPERATIONS & MAINTENANCE			B-5, B-6
8	601/701	Salaries & Wages - Employees	Normalize 2007 employee terminations & New Hires	306	(227)
9	601/701		Normalize 4.0% Wage increase effective 4/1/07 (additional 1.0%)	123	114
10	603/703	Salaries & Wages - Officers, Exec.	0	0	
11	604/704	Employee Pensions & Benefits	0	0	
12	610/710	Purchased Water / Sewer Treatment	0	0	
13	NA /711	Sludge Removal Expense	0	0	
14	615/715	Purchased Power	0	0	
15	616/716	Fuel for Purchased Power	0	0	
16	618/718	Chemicals	0	0	
17	620/720	Materials & Supplies	0	0	
18	631/731	Contractual Services - Engineering	0	0	
19	632/732	Contractual Services - Accounting	Normalize 2007 Audit Fees	196	113
20	633/733	Contractual Services - Legal	Normalize Legal fees on Used & Useful	39	22
21	634/734	Contractual Services - Mgmt. Fees	Normalize 2007 Service Headcount	32	19
22	634/734		Normalize 2007 4.0% Service Wage increase effective 4/1/07	21	12
23	634/734		Normalize 2007 FICA taxes on Service 4.0% Wage increase effective 4/1/07	2	1
24	635/735	Contractual Services - Testing	0	0	
25	636/736	Contractual Services - Other	Normalize 2007 ACO billings	164	94
26	641/741	Rental of Building/Real Prop.	0	0	
27	642/742	Rental of Equipment	0	0	
28	650/750	Transportation Expenses	0	0	
29	656/756	Insurance - Vehicle	0	0	
30	657/757	Insurance - General Liability	0	0	
31	658/758	Insurance - Workman's Comp.	0	0	
32	659/759	Insurance - Other	0	0	
33	660/760	Advertising Expense	0	0	
34	666/766	Reg. Comm. Exp. - Rate Case Amort.	0	0	
35	667/767	Reg. Comm. Exp. - Rate Case Other	0	0	
36	670/770	Bad Debt Expense	0	0	
37	675/775	Miscellaneous Expense	Normalize 2007 Intercompany allocations	3,447	(75,759)
38	675/775		Normalize 2007 Intracompany misallocation of a/c 426 to Operating Expenses	(112)	(64)
39	675/775		Normalize 2007 Intercompany misallocation due to Fairways	(72)	(41)
40					
41					
42		TOTAL O&M ADJUSTMENTS	<u>4,146</u>	<u>(75,718)</u>	
43					

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Venetian Village
 Docket No. 080121-WS
 Schedule Year Ended: 12/31/07
 Historical [] Projected [X]

Schedule: B-3
 Page: 2 of 4
 Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Pro Forma Water	(3) Pro Forma Sewer	(4) Supporting Schedules	
1	UTILITY TEST YEAR ADJUSTMENTS - 2007, continued				
2	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14	
3	Allocation of Corporate IT	1,408	811		
4	Allocation of Corp Structures & Improvements	24	14		
5		-	-		
6	PSC Depr Rate Correction, Depr Expn	55	(11)		
7	PSC Depr Rate Correction, Amort CIAC	(785)	(1,092)		
8	Reduction for NU&U	(147)	-		
9	TOTAL DEPRECIATION ADJUSTMENTS	<u>556</u>	<u>(278)</u>		
10					
11					
12	D AMORTIZATION				
13	To record annual amortization of regulatory assets per order PSC-05-1242-PAA-WS	775	492		
14		0	0		
15	TOTAL AMORTIZATION ADJUSTMENTS	<u>775</u>	<u>492</u>		
16					
17					
18	E TAXES OTHER THAN INCOME TAX			B-15	
19	RAF adjustment	RAF on Adj'd Rev less RAF Per Books	(24)	(44)	
20	Payroll tax adjustment	On Salary & Wage adjustments explained above	1,936	1,492	
21	Property tax adjustment	Distributing from Water to Water & Sewer	(1,124)	1,124	
22	Property tax adjustment	NU&U portion of Property Taxes	(29)	0	
23	TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS	<u>759</u>	<u>2,573</u>		
24					
25					
26	F INCOME TAXES			C-1	
27	Income tax impact of the adjustments to per book income	(3,840)	26,805		
28	TOTAL INCOME TAX ADJUSTMENTS	<u>(3,840)</u>	<u>26,805</u>		
29					
30	TOTAL EXPENSE ADJUSTMENTS	<u>2,396</u>	<u>(46,126)</u>		

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Venetian Village
 Docket No. 080121-WS
 Schedule Year Ended: 12/31/07
 Historical [] Projected [X]

Schedule: B-3
 Page: 3 of 4
 Preparer: S Szczyglol

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

Line No.	Acct	(1) Description	(2)	(3)	(4)
			Water	Sewer	Supporting Schedules
1		UTILITY PRO FORMA ADJUSTMENTS			
2					
3	B	OPERATIONS & MAINTENANCE			B-5, B-6
4	601/701	Salaries & Wages - Employees	4.0% Wage increase effective 4/1/08	497	460
5	601/701		Market Based Increases	723	492
6	601/701		New Rates Manager & Controller	740	425
7	601/701		Lake County Facility Operator II	15	0
8	601/701			0	0
9	603/703	Salaries & Wages - Officers, Exec.		0	0
10	604/704	Employee Pensions & Benefits	Increase in Benefit costs/head in 2008	402	330
11	610/710	Purchased Water / Sewer Treatment		0	0
12	NA /711	Sludge Removal Expense		0	0
13	615/715	Purchased Power		0	0
14	616/716	Fuel for Purchased Power		0	0
15	618/718	Chemicals		0	0
16	620/720	Materials & Supplies		0	0
17	631/731	Contractual Services - Engineering		0	0
18	632/732	Contractual Services - Accounting		0	0
19	633/733	Contractual Services - Legal		0	0
20	634/734	Contractual Services - Mgmt. Fees	Additional 2008 Service Co headcount	22	12
21	634/734		Service Co. 4.0% Wage increase effective 4/1/08	84	49
22	634/734		FICA taxes on Service Co. 4.0% Wage increase effective 4/1/08	6	4
23	634/734		Service Co. allocation adjustment for dual Water/Sewer customers	(264)	(152)
24	634/734		Additional 2008 Service Co employee benefits	58	33
25	635/735	Contractual Services - Testing		0	0
26	636/736	Contractual Services - Other	ACO 4.0% Wage increase effective 4/1/08	36	21
27	636/736		FICA taxes on ACO 4.0% Wage increase effective 4/1/08	3	2
28	636/736		ACO allocation adjustment for dual Water/Sewer customers	(230)	(132)
29	636/736		Additional 2008 ACO employee benefits	258	148
30	636/736			0	0
31	636/736			0	0
32	641/741	Rental of Building/Real Prop.	New office rent	37	21
33	642/742	Rental of Equipment		0	0
34	650/750	Transportation Expenses	Adjust fuel to \$3.36/gal	278	160
35	656/756	Insurance - Vehicle		0	0
36	657/757	Insurance - General Liability		0	0
37	658/758	Insurance - Workman's Comp.		0	0
38	659/759	Insurance - Other		0	0
39	660/760	Advertising Expense		0	0
40	666/766	Reg. Comm. Exp. - Rate Case Amort.	Details on Schedule B-10	2,251	1,296
41	667/767	Reg. Comm. Exp. - Rate Case Other		0	0
42	670/770	Bad Debt Expense		0	0
43	675/775	Miscellaneous Expense	New town hall meeting expense (Aqua Connects)	261	150
44					
45					
46		TOTAL O&M ADJUSTMENTS		<u>5,176</u>	<u>3,318</u>

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Venetian Village
 Docket No. 080121-WS
 Schedule Year Ended: 12/31/07
 Historical [] Projected [X]

Schedule: B-3
 Page: 4 of 4
 Preparer: S Szczygiel

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

Line No.	(1) Description	(2)		(3)	(4)
		Water	Sewer	Sewer	Supporting Schedules
1	UTILITY PRO FORMA ADJUSTMENTS, continued				
2					
3	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)				B-13, B-14
4	Meter Replacements 6 Month Net Depr (Addns less Retirements)	637	NA		
5	Allocation of new corp. PCs and Network & Telephony enhancements	213		123	
6		0		0	
7					
8		0		0	
9				0	
10		0		0	
11	TOTAL	<u>850</u>		<u>123</u>	
12					
13					
14	D AMORTIZATION				
15	-	0		0	
16	-	0		0	
17	TOTAL	<u>0</u>		<u>0</u>	
18					
19	E TAXES OTHER THAN INCOME TAX				B-15
20	Payroll tax adjustment On Salary & Wage adjustments explained above	95		74	
21	Property taxes associated with 2007 plant additions, allocations, adjustments	(44)		99	
22	Property taxes associated with Pro Forma plant	571		24	
23	Property Tax adjustment for Non-Used & Useful plant	(10)		0	
24	TOTAL	<u>612</u>		<u>196</u>	
25					
26	F INCOME TAXES				C-1
27	Income tax impact of the adjustments to per book income	(2,867)		(1,443)	
28	TOTAL	<u>(2,867)</u>		<u>(1,443)</u>	
29					
30	TOTAL EXPENSE ADJUSTMENTS	<u>3,771</u>		<u>2,195</u>	
31					
32					
33	UTILITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS				
34					
35	A NET OPERATING REVENUE				
36	Required Revenue Adjustment	<u>27,667</u>		<u>27,764</u>	B-1, B-2
37					
38	B OPERATION & MAINTENANCE EXPENSE				
39	Bad Debt Adjustment Due To Proposed Rate Increase	<u>409</u>		<u>410</u>	B-1, B-2
40					
41	E TAXES OTHER THAN INCOME TAX				
42	RAF on Revenue Adjustment @ 4.500%	<u>1,245</u>		<u>1,249</u>	
43					
44	F INCOME TAX ADJUSTMENT				
45	Rate Year Revenue at Present Rates	57,948		49,440	B-1, B-2
46	Plus Required Revenue Adjustment	<u>27,667</u>		<u>27,764</u>	
47	Rate Year Revenue at Proposed Rates	<u>85,616</u>		<u>77,204</u>	
48					
49	Less Operating Expenses Before Income Taxes	(60,382)		(57,587)	B-1, B-2
50	Less Interest Expense	<u>(4,025)</u>		<u>(3,112)</u>	D-1
51	Taxable Income	<u>21,209</u>		<u>16,506</u>	
52	Income Tax at Composite Rate of 38.575%	8,181		6,367	
53	Less Income Tax at Present Rates	<u>1,854</u>		<u>3,703</u>	C-1
54					
55	Income Tax Adjustment for Requested Revenue Increase	<u>10,035</u>		<u>10,070</u>	

Test Year Operating Revenues

Florida Public Service Commission

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

Schedule: B-4
 Page: 1 of 1
 Preparer: S Szczygiel

Historical [X] Projected []

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

Line No.	(1) WATER		(3) SEWER	
	Account No. and Description	Revenues	Account No. and Description	Revenues
1	WATER SALES		SEWER SALES	
2	460.1	Unmetered Water Revenue 0	521.1	Flat Rate - Residential 0
3	461.1	Metered - Residential 56,681	521.2	Flat Rate - Commercial 0
4	461.2	Metered - Commercial 1,390	521.3	Flat Rate - Industrial 0
5	461.3	Metered - Industrial 0	521.4	Flat Rate - Public Authorities 0
6	461.4	Metered - Public Authorities 0	521.5	Flat Rate - Multi-Family 0
7	461.5	Metered - Multi-Family 0	521.6	Flat Rate - Other 0
8	461.6	Metered - Other 0	522.1	Measured - Residential 49,873
9	462.1	Public Fire Protection 0	522.2	Measured - Commercial 0
10	462.2	Private Fire Protection 0	522.3	Measured - Industrial 0
11	464.0	Other Sales - Public Authorities 0	522.4	Measured - Public Authorities 0
12	465.0	Irrigation Customers 0	522.5	Measured - Multi-Family 0
13	466.0	Sales for Resale 0	523.0	Other Sales - Public Authorities 0
14	467.0	Interdepartmental Sales 0	524.0	Revenues From Other Systems 0
15	475.0	Unbilled Revenues 0	525.0	Interdepartmental Sales 0
16			526.0	Effluent 0
17			527.0	Unbilled Revenues 0
18			540.5	Flat Rate - Reuse 0
19	TOTAL WATER SALES	<u>58,071</u>	TOTAL SEWER SALES	<u>49,873</u>
20				
21	OTHER WATER REVENUES		OTHER SEWER REVENUES	
22	470.0	Forfeited Discounts 0	531.0	Sale Of Sludge 0
23	471.0	Misc. Service Revenues 365	532.0	Forfeited Discounts 0
24	472.0	Rents From Water Property 0	534.0	Rents From Sewer Property 0
25	473.0	Interdepartmental Rents 0	535.0	Interdepartmental Rents 0
26	474.04	Other Water Revenues 0	536.0	Other Sewer Revenues 0
27	TOTAL OTHER WATER REVENUES	<u>365</u>	TOTAL OTHER SEWER REVENUES	<u>0</u>
28				
29	TOTAL WATER OPERATING REVENUES	<u><u>58,436</u></u>	TOTAL SEWER OPERATING REVENUES	<u><u>49,873</u></u>

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

Florida Public Service Commission

Venetian Village

Schedule: B-5

Docket No. 080121-WS

Page: 1 of 5

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Historical [X] Projected []

Explanation: Provide a schedule of operation and maintenance expenses by primary account for the Test Year

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		2007 Per Books	2007 Normalizations	2007 Normalized	Unacc. Water Ajdstmnt @ 0.00%	2007 Adjusted	Pro Forma Adjustments	Unacc. Water Ajdstmnt @ 0.00%	Pro Forma	
1	601 Salaries & Wages - Employees	11,310	429	11,739		11,739	1,974	13,713		
2	603 Salaries & Wages - Officers, Exec.	617	0	617		617	0	617		
3	604 Employee Pensions & Benefits	4,301	0	4,301		4,301	402	4,703		
4	610 Purchased Water	0	0	0	0	0	0	0		
5	615 Purchased Power	1,883	0	1,883		1,883	0	1,883		
6	616 Fuel for Purchased Power	316	0	316	0	316	0	316		
7	618 Chemicals	827	0	827		827	0	827		
8	620 Materials & Supplies	718	0	718	0	718	0	718		
9	631 Contractual Services - Engineering	49	0	49		49	0	49		
10	632 Contractual Services - Accounting	(55)	196	141		141	0	141		
11	633 Contractual Services - Legal	151	39	190		190	0	190		
12	634 Contractual Services - Mgmt. Fees	3,631	55	3,686		3,686	(94)	3,592		
13	635 Contractual Services - Testing	2,113	0	2,113		2,113	0	2,113		
14	636 Contractual Services - Other	4,059	164	4,224		4,224	67	4,290		
15	641 Rental of Building/Real Prop.	642	0	642		642	37	679		
16	642 Rental of Equipment	49	0	49		49	0	49		
17	650 Transportation Expenses	2,376	0	2,376		2,376	278	2,654		
18	656 Insurance - Vehicle	172	0	172		172	0	172		
19	657 Insurance - General Liability	684	0	684		684	0	684		
20	658 Insurance - Workman's Comp.	103	0	103		103	0	103		
21	659 Insurance - Other	225	0	225		225	0	225		
22	660 Advertising Expense	3	0	3		3	0	3		
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0	2,251	2,251		
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0		0	0	0		
25	670 Bad Debt Expense	200	0	200		200	0	200		
26	675 Miscellaneous Expense	1,607	3,264	4,871		4,871	261	5,132		
27										
28	TOTAL WATER O & M EXPENSES	35,981	4,146	40,128	0	40,128	5,176	45,304		

Detail of Operation & Maintenance Expenses By Month - Water
 Total O&M Expenses by Month

Florida Public Service Commission

Venetian Village
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Schedule: B-5
 Page: 2 of 5
 Preparer: S Szczygiel

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) 2007 Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) 2007 Annual	(14) Total Per Books Annual
1	601 Salaries & Wages - Employees	805	707	922	979	1,025	1,246	662	1,058	3,265	1,157	(1,633)	1,118	11,310	
2	603 Salaries & Wages - Officers, Exec.	64	65	(205)	68	70	94	86	80	539	112	(434)	79	617	
3	604 Employee Pensions & Benefits	378	373	324	390	369	301	300	362	245	365	367	527	4,301	
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	615 Purchased Power	3	340	162	153	175	166	150	156	181	146	104	146	1,883	
6	616 Fuel for Purchased Power	129	0	0	0	0	22	0	0	0	0	0	166	316	
7	618 Chemicals	0	51	45	103	125	34	74	95	64	90	27	119	827	
8	620 Materials & Supplies	112	539	(417)	6	6	9	98	180	71	23	(61)	151	718	
9	631 Contractual Services - Engineering	6	6	6	6	6	6	6	6	0	0	0	0	49	
10	632 Contractual Services - Accounting	46	40	40	(132)	23	23	23	23	(16)	23	25	(173)	(55)	
11	633 Contractual Services - Legal	11	10	14	12	13	13	16	15	136	20	(124)	14	151	
12	634 Contractual Services - Mgmt. Fees	243	243	290	384	374	347	250	151	451	270	339	290	3,631	
13	635 Contractual Services - Testing	141	141	141	141	168	51	141	141	292	52	371	331	2,113	
14	636 Contractual Services - Other	289	272	281	288	302	544	308	378	1,103	357	(570)	508	4,059	
15	641 Rental of Building/Real Prop.	47	43	60	52	54	56	67	66	579	87	(527)	59	642	
16	642 Rental of Equipment	4	3	5	4	4	4	5	5	44	7	(40)	4	49	
17	650 Transportation Expenses	175	196	193	186	216	194	173	225	1	215	413	186	2,376	
18	656 Insurance - Vehicle	14	14	14	14	14	14	14	14	14	14	14	14	172	
19	657 Insurance - General Liability	57	57	57	57	57	57	56	57	57	57	57	57	684	
20	658 Insurance - Workman's Comp.	9	9	9	9	9	9	8	9	9	9	8	9	103	
21	659 Insurance - Other	19	19	19	19	19	19	19	19	19	19	19	19	225	
22	660 Advertising Expense	0	0	0	0	0	0	0	0	3	0	(3)	0	3	
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	(14)	279	(31)	21	33	1	33	39	(348)	124	(176)	240	200	
26	675 Miscellaneous Expense	96	184	141	124	130	133	157	175	1,185	200	(1,058)	140	1,607	
27															
28	TOTAL WATER O & M EXPENSES	2,634	3,592	2,071	2,884	3,193	3,342	2,646	3,255	7,895	3,345	(2,882)	4,006	35,981	

**Detail of Operation & Maintenance Expenses By Month - Water
Direct Expenses by Month**

Florida Public Service Commission

Schedule: B-5
Page: 3 of 5
Preparer: S Szczygiel

Venetian Village
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

Explanation: Provide a schedule of Direct O & M expenses by primary account for each month of the Test Year.

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 Annual	
1	601 Salaries & Wages - Employees	582	501	638	735	767	982	347	746	523	746	861	841		8,269
2	603 Salaries & Wages - Officers, Exec.	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	0	0	(0)
3	604 Employee Pensions & Benefits	(0)	(19)	(0)	(0)	(5)	(58)	(63)	(0)	(5)	0	(93)	157	(86)	
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	0	337	158	149	171	162	146	152	139	139	143	141		1,836
6	616 Fuel for Purchased Power	129	0	0	0	0	22	0	0	0	0	0	166		316
7	618 Chemicals	0	51	45	103	125	34	74	95	64	90	27	119		827
8	620 Materials & Supplies	107	534	(424)	0	0	3	90	172	4	13	0	144		644
9	631 Contractual Services - Engineering	6	6	6	6	6	6	6	6	0	0	0	0		49
10	632 Contractual Services - Accounting	(0)	0	0	(108)	(0)	(0)	(0)	0	0	(0)	(0)	(0)		(108)
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0		0
12	634 Contractual Services - Mgmt. Fees	0	(0)	0	(0)	0	0	0	0	0	(0)	0	(0)		0
13	635 Contractual Services - Testing	141	141	141	141	168	51	141	141	287	51	376	331		2,108
14	636 Contractual Services - Other	66	70	67	68	70	330	66	130	68	69	66	260		1,331
15	641 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0		0
16	642 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0		0
17	650 Transportation Expenses	(0)	0	(0)	0	0	(0)	0	(0)	(0)	(0)	(0)	0		(0)
18	656 Insurance - Vehicle	0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	(0)		(0)
19	657 Insurance - General Liability	(0)	(0)	0	(0)	(0)	0	0	(0)	(0)	0	0	(0)		0
20	658 Insurance - Workman's Comp.	0	0	0	0	0	0	(0)	0	0	0	0	0		0
21	659 Insurance - Other	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)		(0)
22	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0		0
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	(11)	281	(28)	24	37	4	38	43	(311)	129	(210)	244		240
26	675 Miscellaneous Expense	0	95	18	18	18	18	20	41	0	22	20	20		292
27															
28	TOTAL WATER O & M EXPENSES	1,018	1,998	623	1,136	1,357	1,555	864	1,527	770	1,260	1,190	2,423		15,719

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

Florida Public Service Commission

Venetian Village
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

Schedule: B-5
Page: 4 of 5
Preparer: S Szczygiel

Explanation: Provide a schedule of Allocated & Accrued Intercompany O & M expenses by primary account for each month of the Test Year.

Line No.	Account No. and Name	2007												2007 Dec	Total Annual
		(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec		
1	601 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	603 Salaries & Wages - Officers, Exec.	23	27	(257)	23	23	45	28	23	36	36	23	28	59	
3	604 Employee Pensions & Benefits	386	398	334	398	383	368	374	373	344	379	373	380	4,491	
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	615 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	620 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	631 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	632 Contractual Services - Accounting	46	40	40	(24)	23	23	23	23	(14)	23	23	(172)	55	
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	634 Contractual Services - Mgmt. Fees	243	243	289	384	373	346	250	151	449	269	341	290	3,628	
13	635 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	636 Contractual Services - Other	152	135	122	141	149	129	141	148	155	156	165	159	1,753	
15	641 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	642 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	650 Transportation Expenses	192	211	214	204	235	213	196	248	202	246	231	207	2,598	
18	656 Insurance - Vehicle	14	14	14	14	14	14	14	14	14	14	14	14	172	
19	657 Insurance - General Liability	57	57	57	57	57	57	56	57	57	57	57	57	683	
20	658 Insurance - Workman's Comp.	9	9	9	9	9	9	8	9	9	9	9	9	102	
21	659 Insurance - Other	19	19	19	19	19	19	19	19	19	19	19	19	225	
22	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
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	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	675 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
27															
28	TOTAL WATER O & M EXPENSES	1,140	1,154	841	1,226	1,286	1,224	1,110	1,064	1,271	1,208	1,255	991	13,767	

**Detail of Operation & Maintenance Expenses By Month - Water
Intracompany Expenses**

Venetian Village
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

Schedule: B-5
 Page: 5 of 5
 Preparer: S Szczygiel

Explanation: Provide a schedule of Allocated Intracompany O & M expenses by primary account for each month of the Test Year.

Line No.	Account No. and Name	2007												2007 Dec	Total Annual	Allocation Rate
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov				
1	601 Salaries & Wages - Employees	223	206	284	245	258	264	315	311	2,742	411	(2,494)	277	3,042	46.83%	
2	603 Salaries & Wages - Officers, Exec.	41	38	52	45	47	48	58	57	503	75	(457)	51	558	8.59%	
3	604 Employee Pensions & Benefits	(8)	(7)	(10)	(8)	(9)	(9)	(11)	(11)	(94)	(14)	86	(10)	(105)	-1.61%	
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
5	615 Purchased Power	3	3	4	4	4	4	5	5	42	6	(38)	4	47	0.72%	
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
8	620 Materials & Supplies	5	5	7	6	6	6	8	8	67	10	(61)	7	74	1.14%	
9	631 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
10	632 Contractual Services - Accounting	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	(0)	1	(0)	(2)	-0.02%	
11	633 Contractual Services - Legal	11	10	14	12	13	13	16	15	136	20	(124)	14	151	2.33%	
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	2	0	(2)	0	3	0.04%	
13	635 Contractual Services - Testing	0	0	1	0	0	0	1	1	5	1	(5)	1	6	0.09%	
14	636 Contractual Services - Other	72	66	91	78	83	85	101	100	879	132	(800)	89	976	15.02%	
15	641 Rental of Building/Real Prop.	47	43	60	52	54	56	67	66	579	87	(527)	59	642	9.89%	
16	642 Rental of Equipment	4	3	5	4	4	4	5	5	44	7	(40)	4	49	0.76%	
17	650 Transportation Expenses	(16)	(15)	(21)	(18)	(19)	(19)	(23)	(23)	(201)	(30)	183	(20)	(223)	-3.43%	
18	656 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
19	657 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	(0)	0	1	0.01%	
20	658 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
21	659 Insurance - Other	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
22	660 Advertising Expense	0	0	0	0	0	0	0	0	3	0	(3)	0	3	0.05%	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
25	670 Bad Debt Expense	(3)	(3)	(4)	(3)	(3)	(4)	(4)	(4)	(37)	(6)	34	(4)	(41)	-0.63%	
26	675 Miscellaneous Expense	96	89	123	106	111	114	136	134	1,185	178	(1,078)	120	1,314	20.24%	
27																
28	TOTAL WATER O & M EXPENSES	476	440	607	522	550	564	673	664	5,854	877	(5,327)	592	6,495	100.00%	
	675863 Service & Sundry input to be allocated to lines 1-26	476	440	607	522	550	564	673	664	5,854	877	(5,327)	592	6,495		

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

Florida Public Service Commission

Venetian Village

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: B-6

Page: 1 of 5

Preparer: S Szczygiel

Explanation: Provide a schedule of operation and maintenance expenses by primary account for the Test Year

Line No.	(1) Account No. and Name	(2) 2007 Per Books	(3) 2007 Normalizations	(4) 2007 Normalized	(5) Excess I&I Ajdstmnt @ N/A	(6) 2007 Adjusted	(7) Pro Forma Adjustments	(8) Excess I&I Ajdstmnt @ N/A	(9) Pro Forma
1	701 Salaries & Wages - Employees	47,029	(114)	46,915		46,915	1,377		48,292
2	703 Salaries & Wages - Officers, Exec.	7,030	0	7,030		7,030	0		7,030
3	704 Employee Pensions & Benefits	2,059	0	2,059		2,059	330		2,388
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	4,064	0	4,064		4,064	0		4,064
6	715 Purchased Power	4,694	0	4,694	0	4,694	0	0	4,694
7	716 Fuel for Power Production	0	0	0		0	0		0
8	718 Chemicals	2,173	0	2,173	0	2,173	0	0	2,173
9	720 Materials & Supplies	1,016	0	1,016		1,016	0		1,016
10	731 Contractual Services - Engineering	30	0	30		30	0		30
11	732 Contractual Services - Accounting	(56)	113	57		57	0		57
12	733 Contractual Services - Legal	1,897	22	1,920		1,920	0		1,920
13	734 Contractual Services - Mgmt. Fees	2,120	32	2,152		2,152	(54)		2,097
14	735 Contractual Services - Testing	1,661	0	1,661		1,661	0		1,661
15	736 Contractual Services - Other	16,648	94	16,742		16,742	38		16,781
16	741 Rental of Building/Real Prop.	8,055	0	8,055		8,055	21		8,076
17	742 Rental of Equipment	618	0	618		618	0		618
18	750 Transportation Expenses	(1,298)	0	(1,298)		(1,298)	160		(1,138)
19	756 Insurance - Vehicle	100	0	100		100	0		100
20	757 Insurance - General Liability	399	0	399		399	0		399
21	758 Insurance - Workman's Comp.	60	0	60		60	0		60
22	759 Insurance - Other	132	0	132		132	0		132
23	760 Advertising Expense	40	0	40		40	0		40
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0	1,296		1,296
25	767 Reg. Comm. Exp. - Other	0	0	0		0	0		0
26	770 Bad Debt Expense	(514)	0	(514)		(514)	0		(514)
27	775 Miscellaneous Expense	16,774	(75,865)	(59,091)		(59,091)	150		(58,941)
28									
29	TOTAL WATER O & M EXPENSES	114,732	(75,718)	39,014	0	39,014	3,318	0	42,332

**Detail of Operation & Maintenance Expenses By Month - Sewer
Total O&M Expenses by Month**

Venetian Village
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

Florida Public Service Commission

Schedule: B-6
Page: 2 of 5
Preparer: S Szczygl

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

Line No.	(1) Account No. and Name	2007												(14) Total Per Books Annual
		(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	
1	701 Salaries & Wages - Employees	3,351	3,222	4,313	3,516	3,798	4,068	5,229	4,719	45,375	6,587	(41,909)	4,760	47,029
2	703 Salaries & Wages - Officers, Exec.	511	484	433	561	583	659	794	749	8,249	1,074	(7,830)	764	7,030
3	704 Employee Pensions & Benefits	202	231	173	216	198	175	152	160	(1,311)	106	1,769	(12)	2,059
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	414	288	575	0	575	288	288	288	338	338	338	338	4,064
6	715 Purchased Power	42	778	382	385	401	368	398	411	1,006	416	(292)	399	4,694
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	0	403	262	56	443	45	255	195	87	177	45	205	2,173
9	720 Materials & Supplies	66	486	(347)	73	75	84	103	97	1,090	139	(1,012)	161	1,016
10	731 Contractual Services - Engineering	4	4	4	4	4	4	4	4	0	0	0	0	30
11	732 Contractual Services - Accounting	25	22	21	(83)	12	12	11	11	(31)	10	35	(101)	(56)
12	733 Contractual Services - Legal	135	127	158	149	155	172	211	199	2,231	266	(2,127)	203	1,897
13	734 Contractual Services - Mgmt. Fees	142	142	169	224	218	202	147	90	296	160	160	170	2,120
14	735 Contractual Services - Testing	5	123	255	5	296	47	139	214	213	131	26	205	1,661
15	736 Contractual Services - Other	1,054	2,018	1,183	1,361	1,179	1,279	1,538	2,368	14,580	2,028	(13,530)	1,591	16,648
16	741 Rental of Building/Real Prop.	573	539	669	631	656	729	895	847	9,473	1,212	(9,030)	860	8,055
17	742 Rental of Equipment	44	41	51	48	50	56	69	65	727	93	(693)	66	618
18	750 Transportation Expenses	(88)	(65)	(109)	(101)	(92)	(130)	(198)	(151)	(3,168)	(279)	3,263	(179)	(1,298)
19	756 Insurance - Vehicle	8	8	8	8	8	8	8	8	10	8	6	8	100
20	757 Insurance - General Liability	33	33	33	33	33	33	33	33	40	34	26	33	399
21	758 Insurance - Workman's Comp.	5	5	5	5	5	5	5	5	6	5	4	5	60
22	759 Insurance - Other	11	11	11	11	11	11	11	11	13	11	8	11	132
23	760 Advertising Expense	3	3	3	3	3	4	4	4	47	6	(45)	4	40
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	(37)	(34)	(43)	(40)	(42)	(47)	(57)	(54)	439	(1,120)	576	(55)	(514)
27	775 Miscellaneous Expense	1,172	1,191	1,387	1,309	1,361	1,511	1,853	1,774	19,393	2,505	(18,465)	1,781	16,774
28														
29	TOTAL WATER O & M EXPENSES	7,675	10,059	9,597	8,373	9,930	9,584	11,893	12,049	99,103	13,925	(88,675)	11,218	114,732

Detail of Operation & Maintenance Expenses By Month - Sewer
Direct Expenses by Month

Florida Public Service Commission

Venetian Village
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

Schedule: B-6
Page: 3 of 5
Preparer: S Szczygiel

Explanation: Provide a schedule of Direct O & M expenses by primary account for each month of the Test Year.

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 Annual	
1	701 Salaries & Wages - Employees	639	667	1,145	529	690	613	987	708	498	845	867	684	8,872	
2	703 Salaries & Wages - Officers, Exec.	0	0	(0)	0	0	0	0	0	0	(0)	(0)	(0)	0	
3	704 Employee Pensions & Benefits	(15)	(0)	(0)	(0)	(1)	(0)	(0)	(0)	(43)	0	0	(174)	(234)	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	414	288	575	0	575	288	288	288	338	338	338	338	4,064	
6	715 Purchased Power	0	738	334	339	353	315	333	349	315	327	367	337	4,107	
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	0	403	262	56	443	45	255	195	87	177	45	205	2,173	
9	720 Materials & Supplies	0	424	(424)	0	0	0	0	0	0	0	27	62	89	
10	731 Contractual Services - Engineering	4	4	4	4	4	4	4	4	0	0	0	0	30	
11	732 Contractual Services - Accounting	(0)	(0)	(0)	(68)	0	0	(0)	(0)	0	(0)	(0)	0	(68)	
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	734 Contractual Services - Mgmt. Fees	0	0	(0)	0	(0)	0	(0)	0	(0)	(0)	(0)	(0)	0	
14	735 Contractual Services - Testing	0	118	250	0	291	41	132	207	131	121	104	198	1,591	
15	736 Contractual Services - Other	96	1,120	96	321	96	96	96	996	96	96	96	192	3,400	
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	750 Transportation Expenses	0	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	
19	756 Insurance - Vehicle	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	0	0	(0)	
20	757 Insurance - General Liability	0	0	0	0	0	0	0	(0)	0	0	0	0	0	
21	758 Insurance - Workman's Comp.	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	0	0	0	0	
22	759 Insurance - Other	0	0	(0)	(0)	(0)	0	0	(0)	(0)	(0)	(0)	(0)	(0)	
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	1,043	(1,043)	0	0	0	
27	775 Miscellaneous Expense	0	87	18	18	18	18	20	41	0	24	20	20	285	
28															
29	TOTAL WATER O & M EXPENSES	1,138	3,848	2,259	1,199	2,469	1,420	2,115	2,787	2,464	885	1,864	1,862	24,311	

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

Venetlan Village
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

Florida Public Service Commission

Schedule: B-6
Page: 4 of 5
Preparer: S Szczygiel

Explanation: Provide a schedule of Allocated & Accrued Intercompany O & M expenses by primary account for each month of the Test Year.

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 Annual	
1	701 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	703 Salaries & Wages - Officers, Exec.	13	16	(148)	13	13	26	16	13	21	21	13	16	34	
3	704 Employee Pensions & Benefits	310	319	282	319	306	294	298	298	275	303	298	302	3,604	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	715 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	720 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	732 Contractual Services - Accounting	26	23	23	(14)	13	13	13	13	(8)	13	13	(99)	32	
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	734 Contractual Services - Mgmt. Fees	140	140	167	221	215	199	143	87	258	155	196	166	2,088	
14	735 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	736 Contractual Services - Other	87	78	71	81	86	74	81	85	89	90	95	92	1,008	
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	750 Transportation Expenses	110	122	123	118	135	123	113	142	116	141	133	119	1,495	
19	756 Insurance - Vehicle	8	8	8	8	8	8	8	8	8	8	8	8	99	
20	757 Insurance - General Liability	33	33	33	33	33	33	32	33	33	33	33	33	393	
21	758 Insurance - Workman's Comp.	5	5	5	5	5	5	5	5	5	5	5	5	59	
22	759 Insurance - Other	11	11	11	11	11	11	11	11	11	11	11	11	130	
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	775 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
28															
29	TOTAL WATER O & M EXPENSES	744	754	574	796	826	787	720	696	807	780	805	653	8,941	

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

Florida Public Service Commission

Venetian Village
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

Schedule: B-6
Page: 5 of 5
Preparer: S Szczygiel

Explanation: Provide a schedule of Allocated Intracompany O & M expenses by primary account for each month of the Test Year.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Account No. and Name	2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	Allocation Rate
1	701 Salaries & Wages - Employees	2,713	2,555	3,168	2,987	3,107	3,455	4,242	4,011	44,877	5,742	(42,776)	4,075	38,156	46.83%
2	703 Salaries & Wages - Officers, Exec.	497	469	581	548	570	633	778	735	8,228	1,053	(7,843)	747	6,996	8.59%
3	704 Employee Pensions & Benefits	(93)	(88)	(109)	(103)	(107)	(119)	(146)	(138)	(1,542)	(197)	1,470	(140)	(1,311)	-1.61%
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
6	715 Purchased Power	42	39	49	46	48	53	65	62	691	88	(659)	63	588	0.72%
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
9	720 Materials & Supplies	66	62	77	73	75	84	103	97	1,090	139	(1,039)	99	927	1.14%
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
11	732 Contractual Services - Accounting	(1)	(1)	(2)	(2)	(2)	(2)	(2)	(2)	(23)	(3)	21	(2)	(19)	-0.02%
12	733 Contractual Services - Legal	135	127	158	149	155	172	211	199	2,231	286	(2,127)	203	1,897	2.33%
13	734 Contractual Services - Mgmt. Fees	2	2	3	3	3	3	4	3	38	5	(36)	3	32	0.04%
14	735 Contractual Services - Testing	5	5	6	5	6	6	8	7	82	10	(78)	7	69	0.09%
15	736 Contractual Services - Other	870	820	1,016	958	997	1,108	1,361	1,287	14,395	1,842	(13,721)	1,307	12,239	15.02%
16	741 Rental of Building/Real Prop.	573	539	669	631	656	729	895	847	9,473	1,212	(9,030)	860	8,055	9.89%
17	742 Rental of Equipment	44	41	51	48	50	56	69	65	727	93	(693)	66	618	0.76%
18	750 Transportation Expenses	(199)	(187)	(232)	(219)	(227)	(253)	(310)	(294)	(3,284)	(420)	3,131	(298)	(2,793)	-3.43%
19	756 Insurance - Vehicle	0	0	0	0	0	0	0	0	2	0	(2)	0	2	0.00%
20	757 Insurance - General Liability	0	0	1	0	1	1	1	1	7	1	(7)	1	6	0.01%
21	758 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	1	0	(1)	0	1	0.00%
22	759 Insurance - Other	0	0	0	0	0	0	0	0	2	0	(2)	0	2	0.00%
23	760 Advertising Expense	3	3	3	3	3	4	4	4	47	6	(45)	4	40	0.05%
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
26	770 Bad Debt Expense	(37)	(34)	(43)	(40)	(42)	(47)	(57)	(54)	(604)	(77)	576	(55)	(514)	-0.63%
27	775 Miscellaneous Expense	1,172	1,104	1,369	1,291	1,343	1,493	1,833	1,733	19,393	2,481	(18,485)	1,761	16,489	20.24%
28															
29	TOTAL WATER O & M EXPENSES	5,793	5,457	6,764	6,379	6,635	7,378	9,058	8,566	95,831	12,261	(91,345)	8,703	81,480	100.00%
	775863 Service & Sundry input to be allocated to lines 1-27	5,793	5,457	6,764	6,379	6,635	7,378	9,058	8,566	95,831	12,261	(91,345)	8,703	81,480	

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Venetian Village

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-7

Page: 1 of 1

Preparer: S Szczygiel

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 2002	(3) Test Year Adjusted 2007	(4) Difference	(5) % Difference
1	601	Salaries & Wages - Employees	9,351	11,739	2,388	25.54%
2	603	Salaries & Wages - Officers, Exec.	0	617	617	-
3	604	Employee Pensions & Benefits	1,596	4,301	2,705	169.46%
4	610	Purchased Water	0	0	0	-
5	615	Purchased Power	1,806	1,883	77	4.26%
6	616	Fuel for Power Production	341	316	(25)	-7.19%
7	618	Chemicals	872	827	(45)	-5.19%
8	620	Materials & Supplies	331	718	387	116.93%
9	631	Contractual Services - Engineering	20	49	29	145.60%
10	632	Contractual Services - Accounting	68	141	73	107.33%
11	633	Contractual Services - Legal	401	190	(211)	-52.65%
12	634	Contractual Services - Mgmt. Fees	0	3,686	3,686	-
13	635	Contractual Services - Testing	1,045	2,113	1,068	102.24%
14	636	Contractual Services - Other	986	4,224	3,238	328.36%
15	641	Rental of Building/Real Prop.	137	642	505	368.65%
16	642	Rental of Equipment	8	49	41	515.87%
17	650	Transportation Expenses	2,530	2,376	(154)	-6.10%
18	656	Insurance - Vehicle	0	172	172	-
19	657	Insurance - General Liability	488	684	196	40.09%
20	658	Insurance - Workman's Comp.	168	103	(65)	-38.98%
21	659	Insurance - Other	2	225	223	11170.82%
22	660	Advertising Expense	22	3	(19)	-85.50%
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
24	667	Reg. Comm. Exp. - Other	145	0	(145)	-100.00%
25	670	Bad Debt Expense	370	200	(170)	-46.07%
26	675	Miscellaneous Expense	2,550	4,871	2,321	91.00%
27	TOTAL WATER O & M EXPENSES		<u>23,237</u>	<u>40,128</u>	<u>16,891</u>	<u>72.69%</u>
28	Total Customers (EOY)		145.0	171.0	26.0	17.93%
29	Consumer Price Index - U					<u>11.38%</u>
30	Growth Plus Inflation					<u>31.36%</u>

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Venetian Village

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-7 Supl

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Acct No.	(2) Account Name	(3) Explanation
1	601	Salaries & Wages - Employees	
2	603	Salaries & Wages - Officers, Exec.	Prior owner did not allocate all admin costs to entities
3	604	Employee Pensions & Benefits	Prior owner did not allocate all admin costs to entities
4	610	Purchased Water	
5	615	Purchased Power	
6	616	Fuel for Power Production	
7	618	Chemicals	
8	620	Materials & Supplies	Direct & indirect allocation of misc supplies. Indirect is allocated based on customer count
9	631	Contractual Services - Engineering	Prior owner did not allocate all admin costs to entities
10	632	Contractual Services - Accounting	Prior owner did not allocate all admin costs to entities
11	633	Contractual Services - Legal	
12	634	Contractual Services - Mgmt. Fees	Prior owner did not allocate all admin costs to entities
13	635	Contractual Services - Testing	Testing per EPA requirements
14	636	Contractual Services - Other	Prior owner did not allocate all admin costs to entities
15	641	Rental of Building/Real Prop.	Prior owner did not allocate all admin costs to entities
16	642	Rental of Equipment	Prior owner did not allocate all admin costs to entities
17	650	Transportation Expenses	
18	656	Insurance - Vehicle	Prior owner did not allocate all admin costs to entities
19	657	Insurance - General Liability	Prior owner did not allocate all admin costs to entities
20	658	Insurance - Workman's Comp.	
21	659	Insurance - Other	Prior owner did not allocate all admin costs to entities
22	660	Advertising Expense	
23	666	Reg. Comm. Exp. - Rate Case Amort.	
24	667	Reg. Comm. Exp. - Other	
25	670	Bad Debt Expense	
26	675	Miscellaneous Expense	Prior owner did not allocate all admin costs to entities

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Venetian Village

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-8

Page: 1 of 1

Preparer: S Szczygiel

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 2002	(3) Test Year Adjusted 2007	(4) Difference	(5) % Difference
1	701	Salaries & Wages - Employees	9,907	46,915	37,008	373.55%
2	703	Salaries & Wages - Officers, Exec.	0	7,030	7,030	-
3	704	Employee Pensions & Benefits	1,818	2,059	241	13.24%
4	710	Purchased Sewage Treatment	0	0	0	-
5	711	Sludge Removal Expense	2,745	4,064	1,319	48.05%
6	715	Purchased Power	3,307	4,694	1,387	41.95%
7	716	Fuel for Power Production	0	0	0	-
8	718	Chemicals	878	2,173	1,295	147.55%
9	720	Materials & Supplies	2,213	1,016	(1,197)	-54.08%
10	731	Contractual Services - Engineering	13	30	17	131.38%
11	732	Contractual Services - Accounting	43	57	14	32.21%
12	733	Contractual Services - Legal	255	1,920	1,665	652.77%
13	734	Contractual Services - Mgmt. Fees	0	2,152	2,152	-
14	735	Contractual Services - Testing	1,913	1,661	(252)	-13.20%
15	736	Contractual Services - Other	200	16,742	16,542	8271.08%
16	741	Rental of Building/Real Prop.	87	8,055	7,968	9158.14%
17	742	Rental of Equipment	5	618	613	12261.78%
18	750	Transportation Expenses	1,581	(1,298)	(2,879)	-182.08%
19	756	Insurance - Vehicle	0	100	100	-
20	757	Insurance - General Liability	310	399	89	28.83%
21	758	Insurance - Workman's Comp.	164	60	(104)	-63.49%
22	759	Insurance - Other	1	132	131	13067.66%
23	760	Advertising Expense	14	40	26	185.78%
24	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
25	767	Reg. Comm. Exp. - Other	92	0	(92)	-100.00%
26	770	Bad Debt Expense	235	(514)	(749)	-318.61%
27	775	Miscellaneous Expense	2,396	(59,091)	(61,487)	-2566.23%
28	TOTAL SEWER O & M EXPENSES		28,177	39,014	10,837	38.46%
29	Total Customers (EOY)		91.0	96.0	5.0	5.49%
30	Consumer Price Index - U					11.38%
31	Growth Plus Inflation					17.50%

Supporting Schedules: B-6, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commissior

Venetian Village

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-8 Supl

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Acct No.	(2) Account Name	(3) Explanation
1	701	Salaries & Wages - Employees	Prior owner did not allocate all admin costs to entities
2	703	Salaries & Wages - Officers, Exec.	Prior owner did not allocate all admin costs to entities
3	704	Employee Pensions & Benefits	
4	710	Purchased Sewage Treatment	
5	711	Sludge Removal Expense	Increased sluge expenses
6	715	Purchased Power	increased direct power charges & indirect allocation of admin costs.
7	716	Fuel for Power Production	
8	718	Chemicals	Increase chemical costs
9	720	Materials & Supplies	
10	731	Contractual Services - Engineering	Prior owner did not allocate all admin costs to entities
11	732	Contractual Services - Accounting	Prior owner did not allocate all admin costs to entities
12	733	Contractual Services - Legal	Prior owner did not allocate all admin costs to entities
13	734	Contractual Services - Mgmt. Fees	Prior owner did not allocate all admin costs to entities
14	735	Contractual Services - Testing	
15	736	Contractual Services - Other	Prior owner did not allocate all admin costs to entities
16	741	Rental of Building/Real Prop.	Prior owner did not allocate all admin costs to entities
17	742	Rental of Equipment	Prior owner did not allocate all admin costs to entities
18	750	Transportation Expenses	
19	756	Insurance - Vehicle	Prior owner did not allocate all admin costs to entities
20	757	Insurance - General Liability	Prior owner did not allocate all admin costs to entities
21	758	Insurance - Workman's Comp.	
22	759	Insurance - Other	Prior owner did not allocate all admin costs to entities
23	760	Advertising Expense	Prior owner did not allocate all admin costs to entities
24	766	Reg. Comm. Exp. - Rate Case Amort.	
25	767	Reg. Comm. Exp. - Other	
26	770	Bad Debt Expense	
27	775	Miscellaneous Expense	

Contractual Services**Florida Public Service Commission**

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

Schedule: B-9
 Page: 1 of 1
 Preparer: S Szczygiel

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

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

Analysis of Rate Case Expense

Florida Public Service Commission

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

Schedule: B-10
 Page: 1 of 1
 Preparer: S Szczypiel

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	(7) Hours
1	<i>Legal</i>						
2		Rutledge, Eceria, Purnell & Hoffman	300.00	275,000	Legal		917
3	<i>Sub-Total Legal</i>						
4				<u>275,000</u>			
5	<i>Consulting & Other Experts</i>						
6		Timothy P. Ward, CPA	95.00	165,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,737
7		Ronald J. Pasceri	80.00	150,000	Consulting	Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	1,875
8	Guastella & Assoc.		195.00	120,000	Consulting	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	615
9	AUS Consultants		175.00	164,000	Consulting	Billing Analyses	937
10		Robert Griffin	125.00	80,000	Consulting	Witness on Rate Base	640
11	DTF Solutions, Inc.	Daniel Franceski	80.00	30,000	Consulting	MFR and other programming development and support for mechanized programs	375
12	<i>Sub-Total Consulting</i>						
13				<u>709,000</u>			
14	<i>Aqua Services Employees Time</i>						
15	Aqua Services, Inc.	Daubert, J.R.	47.00	45,000	Accounting		957
16	Aqua Services, Inc.	Devine, Brian	40.00	30,000	Accounting		750
17	Aqua Services, Inc.	Drager, Rick	52.00	45,000	Accounting		865
18	Aqua Services, Inc.	Guth, Nance	36.58	5,000	Accounting		137
19	Aqua Services, Inc.	Shank, David	72.00	5,000	Accounting		69
20	Aqua Services, Inc.	Joyce, Kim	78.00	60,000	Legal		769
21	<i>Sub-Total Aqua Employees</i>						
22				<u>190,000</u>			
23	<i>Other</i>						
24	Travel, Lodging & Meals			25,000			
25	System Maps			40,000			
26	PSC Pre-Audit			10,000			
27							
28	FL PSC	FL PSC		9,000	Filing Fee		
29	Printer			75,000	Printing, mailing, copies		
30	Notice Requirement			3,400	Newspaper Notices	17 County Notices placed 2 times.	
31	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
32	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
33	Other			<u>3,900</u>			
34	<i>Sub-Total Other</i>						
35				<u>1,364,000</u>			
36	Estimate Through PAA [] or Commission Hearing [X]						

	(A)	(B) Water		(C) Sewer		(D)	(E)
		Allocation %	Allocated Amount	Allocation %	Allocated Amount		
a	Amortization of Rate Case Expense:						
b	Total						
c							
d	Prior Unamortized Rate Case Expense	0	0.660%	0	0.380%	0	0
e	Subtotal Prior Cases	0		0		0	0
f							
g	Current rate Case Expense	1,364,000	0.660%	9,006	0.380%	5,185	
h							
i	Total Projected Rate Case Expense	1,364,000		9,006		5,185	
j							
k	Amortization Period in Years:	4					
l	Annual Amortization	341,000		2,251		1,296	
m							
n	Method of Allocation Between Systems: (Provide Calculation)						

Note: Allocation is by # of customers of the systems in this rate case filing.

Analysis of Major Maintenance Projects

Florida Public Service Commission

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

Schedule: B-11
 Page: 1 of 1
 Preparer: S Szczygiel

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

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

**Allocation of Expenses
Intercompany Expenses Per Books
Venetian Village**

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

Florida Public Service Commission

Schedule: B-12
Page: 1 of 2
Preparer: S Szczygiel

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. Water Sewer		(3) Description	(4)-(7) Allocation Percentages				(8) Allocation Method	(9)-(12) Amounts Allocated				(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	601	701	Salaries & Wages - Employees					#Custs	0	0		0	
2	603	703	Salaries & Wages - Officers, Exec.	0.42%	0.24%		0.67%	#Custs	59	34		93	14,011
3	604	704	Employee Pensions & Benefits	0.56%	0.45%		1.01%	#Custs	4,491	3,604		8,095	797,833
4	610	710	Purchased Water/Sewage Trtmnt						0	0		0	
5	615	715	Purchased Power						0	0		0	
6	616	716	Fuel for Purchased Power						0	0		0	
7	618	718	Chemicals						0	0		0	
8	620	720	Materials & Supplies						0	0		0	
9	631	731	Contractual Services - Engineering						0	0		0	
10	632	732	Contractual Services - Accounting	0.45%	0.26%		0.71%	#Custs	55	32		87	12,175
11	633	733	Contractual Services - Legal						0	0		0	
12	634	734	Contractual Services - Mgmt. Fees	0.44%	0.25%		0.69%	#Custs	3,628	2,088		5,716	828,223
13	635	735	Contractual Services - Testing						0	0		0	
14	636	736	Contractual Services - Other	0.44%	0.25%		0.69%	#Custs	1,753	1,008		2,761	400,015
15	641	741	Rental of Building/Real Prop.						0	0		0	
16	642	742	Rental of Equipment						0	0		0	
17	650	750	Transportation Expenses	0.44%	0.25%		0.69%	#Custs	2,598	1,495		4,093	593,365
18	656	756	Insurance - Vehicle	0.44%	0.25%		0.69%	#Custs	172	99		270	39,196
19	657	757	Insurance - General Liability	0.44%	0.25%		0.69%	#Custs	683	393		1,076	155,967
20	658	758	Insurance - Workman's Comp.	0.44%	0.25%		0.69%	#Custs	102	59		161	23,380
21	659	759	Insurance - Other	0.44%	0.25%		0.69%	#Custs	225	130		355	51,436
22	660	760	Advertising Expense						0	0		0	
23	666	766	Reg. Comm. Exp. - Rate Case Amort						0	0		0	
24	667	767	Reg. Comm. Exp. - Rate Case Other						0	0		0	
25	670	770	Bad Debt Expense						0	0		0	
26	675	775	Miscellaneous Expense						0	0		0	

Allocation methodology is addressed in Appendix 1

Allocation of Expenses
Intracompany Expenses Per Books
Venetian Village

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: B-12

Page: 2 of 2

Preparer: S Szczygiel

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. Water Sewer		(3) Description	(5) Allocation Percentages				(8) Allocation Method	(10) Amounts Allocated				(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	601	701	Salaries & Wages - Employees	0.30%	3.81%		4.11%	#Custs	3,042	38,156		41,198	1,001,378
2	603	703	Salaries & Wages - Officers, Exec.	0.30%	3.81%		4.11%	#Custs	558	6,996		7,554	183,603
3	604	704	Employee Pensions & Benefits	0.30%	3.81%		4.11%	#Custs	(105)	(1,311)		(1,416)	(34,419)
4	610	710	Purchased Water/Sewage Trtmnt						0	0		0	-
5	615	715	Purchased Power	0.30%	3.81%		4.11%	#Custs	47	588		634	15,420
6	616	716	Fuel for Purchased Power						0	0		0	-
7	618	718	Chemicals						0	0		0	-
8	620	720	Materials & Supplies	0.30%	3.81%		4.11%	#Custs	74	927		1,001	24,327
9	631	731	Contractual Services - Engineering						0	0		0	-
10	632	732	Contractual Services - Accounting	0.30%	3.81%		4.11%	#Custs	(2)	(19)		(21)	(503)
11	633	733	Contractual Services - Legal	0.30%	3.81%		4.11%	#Custs	151	1,897		2,049	49,793
12	634	734	Contractual Services - Mgmt. Fees	0.30%	3.81%		4.11%	#Custs	3	32		35	845
13	635	735	Contractual Services - Testing	0.30%	3.81%		4.11%	#Custs	6	69		75	1,820
14	636	736	Contractual Services - Other	0.30%	3.81%		4.11%	#Custs	976	12,239		13,215	321,204
15	641	741	Rental of Building/Real Prop.	0.30%	3.81%		4.11%	#Custs	642	8,055		8,697	211,386
16	642	742	Rental of Equipment	0.30%	3.81%		4.11%	#Custs	49	618		667	16,221
17	650	750	Transportation Expenses	0.30%	3.81%		4.11%	#Custs	(223)	(2,793)		(3,015)	(73,289)
18	656	756	Insurance - Vehicle	0.30%	3.78%		4.09%	#Custs	0	2		2	42
19	657	757	Insurance - General Liability	0.30%	3.81%		4.12%	#Custs	1	6		7	166
20	658	758	Insurance - Workman's Comp.	0.30%	3.79%		4.10%	#Custs	0	1		1	25
21	659	759	Insurance - Other	0.30%	3.79%		4.10%	#Custs	0	2		2	55
22	660	760	Advertising Expense	0.30%	3.81%		4.11%	#Custs	3	40		43	1,050
23	666	766	Reg. Comm. Exp. - Rate Case Amort						0	0		0	-
24	667	767	Reg. Comm. Exp. - Rate Case Other						0	0		0	-
25	670	770	Bad Debt Expense	0.30%	3.81%		4.11%	#Custs	(41)	(514)		(555)	(13,483)
26	675	775	Miscellaneous Expense	0.29%	3.60%		3.88%	#Custs	1,314	16,489		17,803	458,407

Allocation methodology is addressed in Appendix 1

Net Depreciation Expense - Water

Florida Public Service Commission

Venetian Village
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Schedule: B-13
 Page: 1 of 1
 Preparer: R Griffin

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

Line No.	(1) Account No. and Name	(2) - (5) Historical Test Year 2007				(7) - (8) Pro Forma Adjustments		
		2007 Expense	Utility Adjustments	Adjusted Expense	Used & Useful %	(6) Expense	(7) Depreciation Expense	(8) U & U Expense
1	INTANGIBLE PLANT							
2	301.1 Organization	0	0	0	100.00%	0	0	
3	302.1 Franchises	14	0	14	100.00%	14	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	106	0	106	73.58%	78	0	
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0	
12	309.2 Supply Mains	39	0	39	100.00%	39	0	
13	310.2 Power Generation Equipment	1,041	0	1,041	100.00%	1,041	0	
14	311.2 Pumping Equipment	0	0	0	73.58%	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	235	0	235	73.58%	173	0	
19	311.3 Pumping Equipment	516	0	516	73.58%	380	0	
20	320.3 Water Treatment Equipment	131	(27)	104	100.00%	104	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	1,415	82	1,498	100.00%	1,498	0	
27	331.4 Transm. & Distribution Mains	2,775	0	2,775	100.00%	2,775	0	
28	333.4 Services	395	0	395	100.00%	395	0	
29	334.4 Meters & Meter Installations	385	0	385	100.00%	385	637	
30	335.4 Hydrants	0	0	0	100.00%	0	0	
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0	
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
33	GENERAL PLANT							
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0	
35	304.5 Structures & Improvements	174	24	198	100.00%	198	0	
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0	0	
37	340.51 Computer Equipment	0	1,408	1,408	100.00%	1,408	213	
38	341.5 Transportation Equipment	0	0	0	100.00%	0	0	
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	0	
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	
46								
47	TOTAL DEPRECIATION EXPENSE	7,227	1,487	8,714		8,488	850	
48	Composite U&U Rate				97.40%			
49	(LESS) AMORTIZATION OF CIAC	(2,292)	(785)	(3,076)		(2,996)	0	
50								
51	NET DEPRECIATION EXPENSE	4,935	703	5,638		5,491	850	

Net Depreciation Expense - Sewer

Florida Public Service Commission

Venetian Village
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Schedule: B-14
 Page: 1 of 1
 Preparer: R Griffin

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

Line No.	Account No. and Name	Historical Test Year 2007				Pro Forma Adjustments			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		2007 Expense	Utility Adjustments	Adjusted Expense	Used & Useful %	Expense	Depreciation Expense	U & U Expense	
1	INTANGIBLE PLANT								
2	351.1 Organization	0	0	0	100.00%	0	0	0	
3	352.1 Franchises	8	0	8	100.00%	8	0	0	
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	
5	COLLECTION PLANT								
6	353.2 Land & Land Rights	0	0	0	100.00%	0	0	0	
7	354.2 Structures & Improvements	0	0	0	100.00%	0	0	0	
8	355.2 Power Generation Equipment	0	0	0	100.00%	0	0	0	
9	360.2 Collection Sewers - Force	338	0	338	100.00%	338	0	0	
10	361.2 Collection Sewers - Gravity	1,513	0	1,513	100.00%	1,513	0	0	
11	362.2 Special Collecting Structures	0	0	0	100.00%	0	0	0	
12	363.2 Services to Customers	276	0	276	100.00%	276	0	0	
13	364.2 Flow Measuring Devices	566	0	566	100.00%	566	0	0	
14	365.2 Flow Measuring Installations	0	0	0	100.00%	0	0	0	
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	
16	SYSTEM PUMPING PLANT								
17	353.3 Land & Land Rights	0	0	0	100.00%	0	0	0	
18	354.3 Structures & Improvements	187	0	187	100.00%	187	0	0	
19	355.3 Power Generation Equipment	0	0	0	100.00%	0	0	0	
20	370.3 Receiving Wells	266	0	266	100.00%	266	0	0	
21	371.3 Pumping Equipment	2,212	0	2,212	100.00%	2,212	0	0	
22	389.3 Other Plant & Misc. Equipment	26	0	26	100.00%	26	0	0	
23	TREATMENT AND DISPOSAL PLANT								
24	353.4 Land & Land Rights	0	0	0	100.00%	0	0	0	
25	354.4 Structures & Improvements	1,009	0	1,009	100.00%	1,009	0	0	
26	355.4 Power Generation Equipment	0	0	0	100.00%	0	0	0	
27	380.4 Treatment & Disposal Equipment	6,690	(11)	6,679	100.00%	6,679	(1)	0	
28	381.4 Plant Sewers	0	0	0	100.00%	0	0	0	
29	382.4 Outfall Sewer Lines	37	0	37	100.00%	37	0	0	
30	389.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	
31	RECLAIMED WATER TREATMENT PLANT								
32	353.5 Land & Land Rights	0	0	0	100.00%	0	0	0	
33	354.5 Structures & Improvements	0	0	0	100.00%	0	0	0	
34	355.5 Power Generation Equipment	0	0	0	100.00%	0	0	0	
35	371.5 Pumping Equipment	0	0	0	100.00%	0	0	0	
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0	0	0	
37	380.5 Treatment & Disposal Equipment	767	0	767	100.00%	767	0	0	
38	381.5 Plant Sewers	0	0	0	100.00%	0	0	0	
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	
40	RECLAIMED WATER DISTRIBUTION PLANT								
41	352.6 Franchises	0	0	0	100.00%	0	0	0	
42	353.6 Land & Land Rights	0	0	0	100.00%	0	0	0	
43	354.6 Structures & Improvements	0	0	0	100.00%	0	0	0	
44	355.6 Power Generation Equipment	0	0	0	100.00%	0	0	0	
45	366.6 Reuse Services	0	0	0	100.00%	0	0	0	
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0	0	0	
47	371.6 Pumping Equipment	0	0	0	100.00%	0	0	0	
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0	0	0	
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	
50	GENERAL PLANT								
51	353.7 Land & Land Rights	0	0	0	100.00%	0	0	0	
52	354.7 Structures & Improvements	0	14	14	100.00%	14	0	0	
53	390.7 Office Furniture & Equipment	0	0	0	100.00%	0	0	0	
54	390.71 Computer Equipment	0	811	811	100.00%	811	123	123	
55	391.7 Transportation Equipment	0	0	0	100.00%	0	0	0	
56	392.7 Stores Equipment	0	0	0	100.00%	0	0	0	
57	393.7 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0	0	
58	394.7 Laboratory Equipment	0	0	0	100.00%	0	0	0	
59	395.7 Power Operated Equipment	0	0	0	100.00%	0	0	0	
60	396.7 Communication Equipment	0	0	0	100.00%	0	0	0	
61	397.7 Miscellaneous Equipment	0	0	0	100.00%	0	0	0	
62	398.7 Other Tangible Plant	0	0	0	100.00%	0	0	0	
63	TOTAL DEPRECIATION EXPENSE	13,894	813	14,707		14,707	123	123	
64	Composite U&U Rate				100.00%				
65	(LESS) AMORTIZATION OF CIAC	(5,476)	(1,092)	(6,568)		(6,568)	0	0	
66	NET DEPRECIATION EXPENSE	8,418	(278)	8,140		8,140	123	123	

Taxes Other Than Income

Florida Public Service Commission

Venetian Village

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-15

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs) 4.50%	(3) Payroll Taxes 8.23%	(4) RE & Personal Property Tax on U&U 1.46%	(5) Other	(6) Total
Water						
1	Test Year Per Books	2,631	(312)	2,618		4,938
2						
3	Adjustments to Test Year (Explain)					
4	RAF on Adj'd Rev - RAF Per Books	(24)				(24)
5	Payroll & Property Tax Adjustments		1,936	(1,124)		811
6	Non-U&U Adjustment @ 1.95%			(29)		(29)
7	Total Test Year Adjustments	(24)	1,936	(1,153)	0	759
8	Adjusted Test Year	2,608	1,624	1,465	0	5,696
9						
10	Pro Forma Adjustments (Explain)					
11	Payroll Tax Adjustments		95			95
12	2007 Plant in Service Additions			(44)		(44)
13	Pro Forma Plant in Service Additions			571		571
14	Non-U&U Adjustment @ 1.95%			(10)		(10)
15	Total Pro Forma Adjustments	0	95	517	0	612
16	Adjusted Pro Forma	2,608	1,718	1,982	0	6,308
17						
18	RAFs Assoc. with Revenue Increase	1,245				1,245
19						
20	Total Pro Forma	3,853	1,718	1,982	0	7,553
Sewer						
21	Test Year Per Books	2,269	(197)	0		2,072
22						
23	Adjustments to Test Year (Explain)					
24	RAF on Adj'd Rev - RAF Per Books	(44)				(44)
25	Payroll & Property Tax Adjustments		1,492	1,124		2,616
26	Non-U&U Adjustment @ 0.00%			0		0
27	Total Test Year Adjustments	(44)	1,492	1,124	0	2,573
28	Adjusted Test Year	2,225	1,296	1,124	0	4,644
29						
30	Pro Forma Adjustments (Explain)					
31	Payroll Tax Adjustments		74			74
32	2007 Plant in Service Additions			99		99
33	Pro Forma Plant in Service Additions			24		24
34	Non-U&U Adjustment @ 0.00%			0		0
35	Total Pro Forma Adjustments	0	74	123	0	196
36	Adjusted Pro Forma	2,225	1,369	1,247	0	4,841
37						
38	RAFs Assoc. with Revenue Increase	1,249				1,249
39						
40	Total Pro Forma	3,474	1,369	1,247	0	6,090

Recap Schedules: B-1, B-2

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



**Venetian Village
TAX SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Reconciliation of Total Income Tax Provision	C-1	75
State and Federal Income Tax Calculation	C-2	76
Schedule of Interest in Tax Expense Calculation	C-3	77
Book/Tax Difference	C-4	79
Deferred Income Tax Expense	C-5	80
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Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Venetian Village

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-1

Page: 1 of 1

Preparer: W Jerdon

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) Year End Per Books	(3) Utility Adjustments	(4) Year End Adjusted	(5) Pro Forma Adjustments	(6) Pro Forma	Supporting Schedules
Water							
1	Current Tax Expense	4,853	(2,751)	2,102	(2,867)	(765)	C-2
2	Deferred Income Tax Expense	0	(1,089)	(1,089)	0	(1,089)	C-5
3	ITC Realized This Year	0	0	0	0	0	C-7
4	ITC Amortization	0	0	0	0	0	C-7
5	Less: Parent Debt Adjustment	0	0	0	0	0	C-8
6	Total Income Tax Expense	<u>4,853</u>	<u>(3,840)</u>	<u>1,013</u>	<u>(2,867)</u>	<u>(1,854)</u>	
Sewer							
7	Current Tax Expense	(29,066)	27,678	(1,388)	(1,443)	(2,831)	C-2
8	Deferred Income Tax Expense	0	(872)	(872)	0	(872)	C-5
9	ITC Realized This Year	0	0	0	0	0	C-7
10	ITC Amortization	0	0	0	0	0	C-7
11	Less: Parent Debt Adjustment	0	0	0	0	0	C-8
12	Total Income Tax Expense	<u>(29,066)</u>	<u>26,805</u>	<u>(2,260)</u>	<u>(1,443)</u>	<u>(3,703)</u>	

Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Venetian Village
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Schedule: C-2
 Page: 1 of 1
 Preparer: W Jerdon

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) (9) (10) (11) (12)						
		Water		Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Sewer		Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Supporting Schedules
Year End Per Books	Utility Adjustments	Year End Per Books	Utility Adjustments				Year End Per Books	Utility Adjustments				
1	Taxable Operating Income before Interest	12,581	(6,723)	5,858	(6,638)	(780)	(75,348)	72,498	(2,850)	(3,637)	(6,487)	B-1, B-2
2	Less: Interest Charges	0	(3,231)	(3,231)	(794)	(4,025)	0	(3,009)	(3,009)	(103)	(3,112)	C-3
3												
4	Taxable Income	12,581	(9,954)	2,627	(7,432)	(4,805)	(75,348)	69,489	(5,859)	(3,740)	(9,599)	
5												
6	Schedule M Adjustments											
7	Permanent Differences	-	0	0	0	0	-	0	0	0	0	C-4
8	Timing Differences	-	(2,822)	(2,822)	0	(2,822)	-	(2,261)	(2,261)	0	(2,261)	C-5
9	Total Schedule M Adjustments	0	(2,822)	(2,822)	0	(2,822)	0	(2,261)	(2,261)	0	(2,261)	
10												
11	Taxable Income Before State Taxes	12,581	(7,132)	5,450	(7,432)	(1,982)	(75,348)	71,750	(3,598)	(3,740)	(7,338)	
12												
13	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
14	State Income Taxes	692	(392)	300	(409)	(109)	(4,144)	3,946	(198)	(206)	(404)	
15												
16	Federal Taxable Income	11,890	(6,740)	5,150	(7,023)	(1,873)	(71,204)	67,804	(3,400)	(3,534)	(6,935)	
17												
18	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
19	Federal Income Taxes	4,161	(2,359)	1,802	(2,458)	(656)	(24,921)	23,731	(1,190)	(1,237)	(2,427)	
20												
21	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	0	0	0	0	C-7
22												
23	Current Federal Income Taxes	4,161	(2,359)	1,802	(2,458)	(656)	(24,921)	23,731	(1,190)	(1,237)	(2,427)	
24												
25	Summary:											
26	Current State Income Tax	692	(392)	300	(409)	(109)	(4,144)	3,946	(198)	(206)	(404)	
27	Current Federal Income Tax	4,161	(2,359)	1,802	(2,458)	(656)	(24,921)	23,731	(1,190)	(1,237)	(2,427)	
28												
29	Total Current Income Tax Expense (To C-1)	4,853	(2,751)	2,102	(2,867)	(765)	(29,066)	27,678	(1,388)	(1,443)	(2,831)	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Venetian Village
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Schedule: C-3
 Page: 1 of 2
 Preparer: W Jerdon

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)		(3)	(4)	(5)		(6)	(7)	(8) Supporting Schedules
		2007	2007	Water	2007	2007	2007	Sewer	2007	
		Per Books	Adjustments	Adjusted	Note*	Per Books	Adjustments	Adjusted		
1	Interest on Long-Term Debt	0	3,131	3,131	Note*	0	2,951	2,951	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	100	100		0	58	58		
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	3,231	3,231		0	3,009	3,009		

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 Companies (see Sch. C-7)											
		Water					Sewer				
Balances From Sch. D-1	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)		168,952		157,778
Weighted Cost of Long Term Debt (D-1)	1.85%	3,131	1.87%	2,951
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		3,131		2,951

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Venetian Village
 Docket No. 080121-WS
 Pro Forma
 Historical [] Projected [X]

Schedule: C-3
 Page: 2 of 2
 Preparer: W Jerdon

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			(4)	(5) Sewer			(8) Supporting Schedules
		2007 Adjusted	Pro Forma Adjustments	Pro Forma Adjusted		2007 Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	
1	Interest on Long-Term Debt	3,131	794	3,925	Note*	2,951	103	3,054	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	100	0	100		58	0	58	
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	<u>3,231</u>	<u>794</u>	<u>4,025</u>		<u>3,009</u>	<u>103</u>	<u>3,112</u>	

	Water					Sewer					
	Balances From Sch. D-1	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)	210,235	163,133
Weighted Cost of Long Term Debt (D-1)	1.87%	1.87%
Weighted Cost of Short Term Debt (D-1)	0.00%	0.00%
Adjusted Interest on Debt	3,925	3,054

Book/Tax Differences - Permanent

Florida Public Service Commission

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

Schedule: C-4
 Page: 1 of 1
 Preparer: W Jerdon

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
WATER		
1		
2	None	
3		
4	Total	<u>0</u>
SEWER		
5		
6	None	
7		
8	Total	<u>0</u>

Deferred Income Tax Expense

Florida Public Service Commission

Venetian Village
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Schedule: C-5
 Page: 1 of 1
 Preparer: W Jerdon

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) Water		(6) Sewer		(7)	(8)
			Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted
1	Timing Differences (Tax Expense							
2	Higher (Lower) than Book Expense):							
3	Tax Depreciation & Amortization		4,935	(1,864)	3,071	8,418	(2,335)	6,083
4	Book Depreciation & Amortization		4,935	703	5,638	8,418	(278)	8,140
5								
6	Depreciation Difference		0	(2,567)	(2,567)	0	(2,057)	(2,057)
7								
8	Other Timing Differences (Itemize):							
9	Bad Debt		0	(255)	(255)	0	(205)	(205)
10	All Other		0	0	0	0	0	0
11								
12	Total Timing Differences (To C-2)		0	(2,822)	(2,822)	0	(2,261)	(2,261)
13								
14	State Tax Rate		5.5%		5.5%	5.5%		5.5%
15	State Deferred Taxes		0	(155)	(155)	0	(124)	(124)
16								
17	Timing Differences for Federal Taxes		0	(2,667)	(2,667)	0	(2,137)	(2,137)
18								
19	Federal Tax Rate		35.0%		35.0%	35.0%		35.0%
20	Federal Deferred Taxes		0	(934)	(934)	0	(748)	(748)
21								
22	Total Deferred Taxes (to C-1)		0	(1,089)	(1,089)	0	(872)	(872)

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

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

Schedule: C-6
 Page: 1 of 3
 Preparer: W Jerdon

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. ____			(10) Net Deferred Income Taxes		
		(2) State	(3) Federal	(4) Total	(5) State	(6) Federal	(7) Total	(8) State	(9) Federal	(10) Total
WATER										
1	2003	0	4,518	4,518				0	4,518	4,518
2	2004	8	0	8				8	0	8
3	2005	612	9	621				612	9	621
4	2006	724	4,339	5,063				724	4,339	5,063
5	2007	568	3,405	3,973				568	3,405	3,973
SEWER										
6	2003	0	3,372	3,372				0	3,372	3,372
7	2004	14	0	14				14	0	14
8	2005	1,077	16	1,093				1,077	16	1,093
9	2006	545	3,263	3,808				545	3,263	3,808
10	2007	420	2,515	2,935				420	2,515	2,935

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

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

Schedule: C-6
 Page: 2 of 3
 Preparer: W Jerdon

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

Line No.	Year	(1)	(2)	(3)	(4)
		Account No. 28306 Deferred State Tax Liability			
		Beginning Balance	Current Year Change	Ending Balance	
WATER					
1	2003	0	0	0	
2	2004	0	8	8	
3	2005	8	604	612	
4	2006	612	112	724	
5	2007	724	(156)	568	
SEWER					
6	2003	0	0	0	
7	2004	0	14	14	
8	2005	14	1,063	1,077	
9	2006	1,077	(532)	545	
10	2007	545	(125)	420	

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Venetian Village

Schedule: C-6

Docket No. 080121-WS

Page: 3 of 3

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

	(1)	(2)	(3)	(4)
		Account No. 28305		
		Deferred Federal Tax Liability		
Line No.	Year	Beginning Balance	Current Year Change	Ending Balance
WATER				
1	2003	0	4,518	4,518
2	2004	4,518	(4,518)	0
3	2005	0	9	9
4	2006	9	4,330	4,339
5	2007	4,339	(934)	3,405
SEWER				
6	2003	0	3,372	3,372
7	2004	3,372	(3,372)	0
8	2005	0	16	16
9	2006	16	3,247	3,263
10	2007	3,263	(748)	2,515

Investment Tax Credits - Analysis

Florida Public Service Commission

Venetian Village

Schedule: C-7

Docket No. 080121-WS

Page: 1 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

Investment Tax Credits - Analysis

Florida Public Service Commission

Venetian Village

Schedule: C-7

Docket No. 080121-WS

Page: 2 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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) - (12) 10% ITC					(13) Ending Balance
		(3) Amount Realized		(4) Amortization		(9) Amount Realized		(10) Amortization					
		(5) Current Year	(6) Prior Year Adjust.	(11) Current Year	(12) Prior Year Adjust.	(13) Current Year		(14) Prior Year Adjust.					
1	NONE						NONE						

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

Schedule: C-7

Docket No. 080121-WS

Page: 3 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

NONE

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

Schedule: C-7

Docket No. 080121-WS

Page: 4 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

NONE

Parent's Debt Information

Florida Public Service Commission

Venetian Village

Schedule: C-8

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Anzaldo

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) Weighted Cost	(6) Supporting Schedules
1	Long-Term Debt					
2	Short-Term Debt					
3	Preferred Stock					
4	Common Equity (State Retained Earnings Separately - Parent Only)					
5	Deferred Income Tax					
6	Other-Retained Earnings					
7	Total					
		<u>0</u>			<u>0</u>	

Parent Debt Adjustment Calculation

8	Weighted Cost of Parent's Debt (Line 1 & 2, col. 5)		0			From
9	Effective consolidated tax rate					B-1
10	Parent's Tax Deduction on Debt Interest		0			
	Water					
11	Equity of Subsidiary					D-1
12	Parent Debt Adjustment		0			
	(to C-1) Allocation to subsidiary at		0			A-17
	Sewer					
13	Equity of Subsidiary					D-1
14	Parent Debt Adjustment (to C-1)		0			
	(to C-1) Allocation to subsidiary at		0			A-17

Note

This system had no debt in the historical test year. However, the total rate base is funded by a 0.3769 Debt - 0.6231 Equity capital structure (the capital structure of the parent) with consideration made for Customer Deposits and Deferred Taxes. See Schedule D-1

Income Tax Returns**Florida Public Service Commission****Venetian Village**

Schedule: C-9

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

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

Miscellaneous Tax Information**Florida Public Service Commission****Venetian Village**

Schedule: C-10

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

- | | |
|---|------------------------|
| (1) What tax years are open with the Internal Revenue Service? | 2004, 2005, 2006, 2007 |
| (2) Is the treatment of customer deposits at issue with the IRS? | No |
| (3) Is the treatment of contributions in aid of construction at issue with the IRS? | No |
| (4) Is the treatment of unbilled revenue at issue with the IRS? | No |

**Venetian Village
CAPITAL SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Requested Cost of Capital	D-1	93
Reconciliation to Rate Base	D-2	95
Preferred Stock	D-3	96
Short-Term Debt	D-4	97
Long-Term Debt	D-5	98
Variable Debt	D-6	100
Customer Deposits	D-7	102

Schedule of Requested Cost of Capital

13 Month Average balance

Venetian Village**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: D-1

Page: 1 of 2

Preparer: S Anzaldo

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Reconciled		Cost	Weighted		Supporting
No. Class of Capital		To 2007	Ratio	Rate	Cost	Cost	Schedules
		Rate Base			Rate		
WATER							
1	Long-Term Debt	61,352	36.31%	5.10%	1.85%	3,131	D-2, D-5
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	101,413	60.02%	10.25%	6.15%	10,392	D-2
5	Customer Deposits	1,669	0.99%	6.00%	0.06%	100	D-2
6	Accumulated Deferred Income Taxes	4,518	2.67%	0.00%	0.00%	0	D-2
7	Total	<u>168,952</u>	<u>100.00%</u>		<u>8.06%</u>	<u>13,623</u>	
SEWER							
8	Long-Term Debt	57,839	36.66%	5.10%	1.87%	2,951	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	95,606	60.60%	10.25%	6.21%	9,797	D-2
12	Customer Deposits	961	0.61%	6.00%	0.04%	58	D-2
13	Accumulated Deferred Income Taxes	3,372	2.14%	0.00%	0.00%	0	D-2
14	Total	<u>157,778</u>	<u>100.00%</u>		<u>8.12%</u>	<u>12,806</u>	

Schedule of Requested Cost of Capital

13 Month Average balance

Venetian Village

Docket No. 080121-WS

Pro Forma

Historical [] Projected [X]

Florida Public Service Commission

Schedule: D-1

Page: 2 of 2

Preparer: S Anzaldo

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 Pro Forma Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Supporting Schedules
WATER					
1 Long-Term Debt	76,913	36.58%	5.10%	1.87%	D-2
2 Short-Term Debt	0	0.00%	0.00%	0.00%	D-2
3 Preferred Stock	0	0.00%	0.00%	0.00%	D-2
4 Common Stock	127,134	60.47%	10.25%	6.20%	D-2
5 Customer Deposits	1,669	0.79%	6.00%	0.05%	D-2
6 Accumulated Deferred Income Taxes	4,518	2.15%	0.00%	0.00%	D-2
7 Total	<u>210,235</u>	<u>100.00%</u>		<u>8.11%</u>	<u>17,053</u>
SEWER					
8 Long-Term Debt	59,858	36.69%	5.10%	1.87%	D-2
9 Short-Term Debt	0	0.00%	0.00%	0.00%	D-2
10 Preferred Stock	0	0.00%	0.00%	0.00%	D-2
11 Common Stock	98,943	60.65%	10.25%	6.22%	D-2
12 Customer Deposits	961	0.59%	6.00%	0.04%	D-2
13 Accumulated Deferred Income Taxes	3,372	2.07%	0.00%	0.00%	D-2
14 Total	<u>163,133</u>	<u>100.00%</u>		<u>8.12%</u>	<u>13,251</u>

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Venetian Village

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: D-2

Page: 1 of 1

Preparer: S Anzaldo

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No. Class of Capital	Balance 12/31/2006	Balance 12/31/2007	13 Mo Average†	Reconciliation Adjustments Pro rata *	Reconciled To 2007 Rate Base	Reconciled To Pro Forma Rate Base	Supporting Schedules	
Water								
1 Long-Term Debt	59,073	61,904	61,352		61,352	76,913	D-5	
2 Short-Term Debt	0	0	0		0	0	D-4	
3 Preferred Stock	0	0	0		0	0	D-3	
4 Common Stock	97,645	102,325	101,413		101,413	127,134		
5 Customer Deposits	1,627	1,739	1,669		1,669	1,669	D-7	
6 Accumulated Deferred Income Taxes	5,063	3,973	4,518		4,518	4,518	C-6	
7 Total	<u>163,408</u>	<u>169,942</u>	<u>168,952</u>	0	<u>168,952</u>	<u>210,235</u>	A-1	
Sewer								
8 Long-Term Debt	50,884	57,470	57,839		57,839	59,858	D-5	
9 Short-Term Debt	0	0	0		0	0	D-4	
10 Preferred Stock	0	0	0		0	0	D-3	
11 Common Stock	84,110	94,996	95,606		95,606	98,943		
12 Customer Deposits	937	1,002	961		961	961	D-7	
13 Accumulated Deferred Income Taxes	3,808	2,935	3,372		3,372	3,372	C-6	
14 Total	<u>139,739</u>	<u>156,403</u>	<u>157,778</u>	0	<u>157,778</u>	<u>163,133</u>	A-2	

† The 13 month averages shown in column (4) above include used & useful adjustments as shown on Schedule A-1.

* List corresponding adjustments to rate base below:

This system had no debt in the historical test year. However, the total rate base is funded by a 0.3769 Debt - 0.6231 Equity capital structure (the capital structure of the parent) with consideration made for Customer Deposits and Deferred Taxes. See Schedule D-1

Preferred Stock Outstanding

Florida Public Service Commission

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

Schedule: D-3
 Page: 1 of 1
 Preparer: S Anzaldo

Utility [X] or Parent [X]

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.

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

Venetian Village

Schedule: D-4

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Anzaldo

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

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

Schedule: D-5
 Page: 1 of 2
 Preparer: S Anzaldo

Utility or Parent

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Description, Coupon Rate, Years of Life	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	Interest Cost (Coupon Rate) x Col(4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/(12)

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

Cost of Long-Term Debt

Florida Public Service Commission

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

Schedule: D-5
 Page: 2 of 2
 Preparer: S Anzaldo

Utility [] or Parent [X]

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

Line No.	(1) Description, Years of Life, Coupon Rate	(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) Interest Cost (Coupon Rate) x Col(4)	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/((4)-(6)-(7))
2006												
1	Unsecured Note - 10 years	6.00% 10/31/2006 10/31/2016	20,501,000	20,501,000	-	-	-	-	-	1,230,060	1,230,060	6.00%
2												
3												
4	2007											
5	Unsecured Note - 7 years	4.87% 07/31/2003 07/31/2010	27,000,000	3,135,582	-	-	-	-	-	152,703	152,703	4.87%
6	Unsecured Note - 10 years	4.87% 07/31/2003 07/31/2013	21,600,000	2,508,465	-	-	-	-	-	122,162	122,162	4.87%
7	Unsecured Note - 11 years	4.87% 07/31/2003 07/31/2014	27,000,000	3,135,582	-	-	-	-	-	152,703	152,703	4.87%
8	Unsecured Note - 13 years	4.87% 07/31/2003 07/31/2016	10,800,000	1,254,233	-	-	-	-	-	61,081	61,081	4.87%
9	Unsecured Note - 14 years	4.87% 07/31/2003 07/31/2017	10,800,000	1,254,233	-	-	-	-	-	61,081	61,081	4.87%
10	Unsecured Note - 15 years	4.87% 07/31/2003 07/31/2018	10,800,000	1,254,233	-	-	-	-	-	61,081	61,081	4.87%
11	Unsecured Note - 17 years	4.87% 07/31/2003 07/31/2020	16,200,000	1,881,349	-	-	-	-	-	91,622	91,622	4.87%
12	Unsecured Note - 20 years	4.87% 07/31/2003 07/31/2023	10,800,000	1,254,233	-	-	-	-	-	61,081	61,081	4.87%
13	Unsecured Note - 10 years	5.01% 02/03/2005 02/03/2015	18,000,000	2,090,388	-	-	-	-	-	104,728	104,728	5.01%
14	Unsecured Note - 15 years	5.20% 02/03/2005 02/03/2020	12,000,000	1,393,592	-	-	-	-	-	72,467	72,467	5.20%
15	Unsecured Note - 15 years	5.63% 02/28/2007 02/28/2022	15,000,000	1,741,990	-	-	-	-	-	98,074	98,074	5.63%
16	Unsecured Note - 30 years	5.83% 02/28/2007 02/28/2037	15,000,000	1,741,990	-	-	-	-	-	101,558	101,558	5.83%
17	Unsecured Note - 12 years	5.54% 12/27/2006 12/27/2018	30,000,000	3,490,254	-	-	-	-	-	193,360	193,360	5.54%
18	<u>2007 12 Month Total</u>			<u>26,136,124</u>	-	-	-	-	-	<u>1,333,702</u>	<u>1,333,702</u>	<u>5.10%</u>
19												
20	13 Month Average (from A-19)			<u>22,517,338</u>								

* The interest expense calculated on this schedule represents a full year of interest. The actual interest expense incurred by the company for 2006 was: \$208,427

** The interest expense calculated on this schedule represents a full year of interest. The actual interest expense incurred by the company for 2007 was: \$1,293,801

All long-term debt is issued and held by the parent

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

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

Schedule: D-6
 Page: 1 of 2
 Preparer: S Anzaldo

Utility or Parent

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
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); ((4)-(6)-(7))	Effective Cost Rate (12)/(13)

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

Schedule of Customer Deposits

Florida Public Service Commission

Venetian Village

Schedule: D-7

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Anzaldo

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	Dec-06	2,564	0	0	2,564
2	Jan-07	2,564	0	0	2,564
3	Feb-07	2,564	0	0	2,564
4	Mar-07	2,564	0	0	2,564
5	Apr-07	2,564	0	0	2,564
6	May-07	2,564	0	0	2,564
7	Jun-07	2,564	96	0	2,660
8	Jul-07	2,660	0	0	2,660
9	Aug-07	2,660	0	0	2,660
10	Sep-07	2,660	0	0	2,660
11	Oct-07	2,660	54	0	2,714
12	Nov-07	2,714	0	0	2,714
13	Dec-07	2,714	27	0	2,741
14	Average				<u>2,630</u>
15					
16			Water Allocated at	63%	<u>1,669</u>
17			Sewer Allocated at	37%	<u>961</u>
18					

**Venetian Village
RATES SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Rate Schedule - Sewer	E-1s	106
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Revenues at Present & Proposed Rates - Sewer	E-2s	111
Customer Monthly Billing Schedules	E-3	115
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Class A Utility Cost of Service Study	E-12	125
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Rate Schedule - Water

Florida Public Service Commission

Venetian Village

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

Schedule: E-1w

Page: 1 of 1

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Period 3 & Prior to Filing	(5) Unlimited Interim Rates	(6) Limited Interim Rates	(7) Proposed Consolidated Rates
1	Residential						
2	5/8" X 3/4"	10.28	13.58	10.28	15.41	14.15	21.92
3	3/4"	15.44	20.38	15.44	23.14	21.25	32.89
4	1"	25.71	33.95	25.71	38.54	35.39	54.81
5	1-1/2"	51.43	67.90	51.43	77.09	70.79	109.62
6	2"	82.28	108.64	82.28	123.33	113.25	175.39
7	3"	164.57	217.30	164.57	246.67	226.51	350.79
8	4"	257.13	339.52	257.13	385.41	353.91	548.10
9	6"	514.27	679.04	514.27	770.83	707.83	1,096.21
10	8"	822.82	1,086.45	822.82	1,233.31	1,132.52	1,753.93
11	10"	1,182.82	1,561.79	1,182.82	1,772.91	1,628.02	2,521.28
12	Gallage						
13	Block 1, 0-5,000	3.89	5.13	3.89	5.83	5.35	3.80
14	Block 2, 5,000-10,000	3.89	5.13	3.89	5.83	5.35	4.76
15	Block 3, >10,000	3.89	5.13	3.89	5.83	5.35	4.76
16							
17	Commercial						
18	5/8" X 3/4"	10.28	13.58	10.28	15.41	14.15	21.92
19	3/4"	15.44	20.38	15.44	23.14	21.25	32.89
20	1"	25.71	33.95	25.71	38.54	35.39	54.81
21	1-1/2"	51.43	67.90	51.43	77.09	70.79	109.62
22	2"	82.28	108.64	82.28	123.33	113.25	175.39
23	3"	164.57	217.30	164.57	246.67	226.51	350.79
24	4"	257.13	339.52	257.13	385.41	353.91	548.10
25	6"	514.27	679.04	514.27	770.83	707.83	1,096.21
26	8"	822.82	1,086.45	822.82	1,233.31	1,132.52	1,753.93
27	10"	1,182.82	1,561.79	1,182.82	1,772.91	1,628.02	2,521.28
28	Gallage charge	3.89	5.13	3.89	5.83	5.35	3.80
29							
30							
31							
32	Multi-Family						
33	5/8" X 3/4"	10.28	13.58	10.28	15.41	14.15	21.92
34	3/4"	15.44	20.38	15.44	23.14	21.25	32.89
35	1"	25.71	33.95	25.71	38.54	35.39	54.81
36	1-1/2"	51.43	67.90	51.43	77.09	70.79	109.62
37	2"	82.28	108.64	82.28	123.33	113.25	175.39
38	3"	164.57	217.30	164.57	246.67	226.51	350.79
39	4"	257.13	339.52	257.13	385.41	353.91	548.10
40	6"	514.27	679.04	514.27	770.83	707.83	1,096.21
41	8"	822.82	1,086.45	822.82	1,233.31	1,132.52	1,753.93
42	10"	1,182.82	1,561.79	1,182.82	1,772.91	1,628.02	2,521.28
43	Gallage charge	3.89	5.13	3.89	5.83	5.35	3.80
44							
45	Fire Protection						
46	2"	6.87	9.07	6.87	10.30	9.46	14.62
47	3"	13.71	18.10	13.71	20.55	18.87	29.23
48	4"	21.42	28.29	21.42	32.11	29.48	45.68
49	6"	42.85	56.58	42.85	64.23	58.98	91.35
50	8"	68.57	90.53	68.57	102.78	94.38	146.16
51	10"	98.57	130.15	98.57	147.75	135.67	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Venetian Village
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s
 Page: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Period 3 & Prior to Filing	(5) Unlimited Interim Rates	(6) Limited Interim Rates	(7) Proposed Consolidated Rates
1	Residential						
2	All Meter Sizes	20.45	28.89	20.45	41.73	36.15	45.26
3				-			
4				-			
5				-			
6				-			
7				-			
8				-			
9				-			
10				-			
11				-			
12	Gallage cap (gallons)	6,000	6,000	6,000	6,000	6,000	6,000
13	Gallage Charge, Capped Usage	5.97	8.44	5.97	12.18	10.55	8.73
14							
15							
16	Commercial						
17	5/8" X 3/4"	20.45	28.89	20.45	41.73	36.15	45.26
18	3/4"	30.67	43.31	30.67	62.59	54.21	67.89
19	1"	51.12	72.20	51.12	104.32	90.36	113.14
20	1-1/2"	102.24	144.40	102.24	208.64	180.72	226.29
21	2"	163.55	230.99	163.55	333.75	289.09	362.06
22	3"	327.15	462.06	327.15	667.61	578.27	724.12
23	4"	511.16	721.96	511.16	1,043.12	903.52	1,131.44
24	6"	1,022.32	1,443.92	1,022.32	2,086.23	1,807.05	2,262.89
25	8"	1,635.69	2,310.23	1,635.69	3,337.93	2,891.24	3,620.62
26	10"	2,351.31	3,320.96	2,351.31	4,798.28	4,156.16	5,204.65
27	Gallage charge	7.16	10.12	7.16	14.61	12.66	10.48
28							
29	Multi-Family						
30	5/8" X 3/4"	20.45	28.89	20.45	41.73	36.15	45.26
31	3/4"	30.67	43.31	30.67	62.59	54.21	67.89
32	1"	51.12	72.20	51.12	104.32	90.36	113.14
33	1-1/2"	102.24	144.40	102.24	208.64	180.72	226.29
34	2"	163.55	230.99	163.55	333.75	289.09	362.06
35	3"	327.15	462.06	327.15	667.61	578.27	724.12
36	4"	511.16	721.96	511.16	1,043.12	903.52	1,131.44
37	6"	1,022.32	1,443.92	1,022.32	2,086.23	1,807.05	2,262.89
38	8"	1,635.69	2,310.23	1,635.69	3,337.93	2,891.24	3,620.62
39	10"	2,351.31	3,320.96	2,351.31	4,798.28	4,156.16	5,204.65
40	Gallage charge	7.16	10.12	7.16	14.61	12.66	10.48
41							
42	Flat Rate						
43	Resid'l Wastewater Only (RWO)	45.25	63.91	45.25	92.34	79.98	112.65
44	Com'l. Wastewater Only	45.25	63.91	45.25	92.34	79.98	701.21
45	Reuse per Sprinkler Head	-	-	-	-	-	-
46	Reuse Flat Rate	-	-	-	-	-	-

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Venetian Village
Docket No. 080121-WS

Schedule: E-2w
Page: 1 of 4
Preparer: G Prettyman

Historical Test Year Ending December 31, 2007
Water [X] or Sewer []

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) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Rate Prior to Filing	(7) Repressed Gallons	(8) Proposed Rate	(9) Revenue at Proposed
1	Residential								
2	5/8" X 3/4"	1,800	9,610	10.28	18,504	10.28	NA	21.92	39,456
3	3/4"	0	0	-	0	15.44	NA	32.89	0
4	1"	12	0	25.71	309	25.71	NA	54.81	658
5	1-1/2"	0	0	-	0	51.43	NA	109.62	0
6	2"	0	0	-	0	82.28	NA	175.39	0
7	3"	0	0	-	0	164.57	NA	350.79	0
8	4"	0	0	-	0	257.13	NA	548.10	0
9	Gallorage								
10	Block 1, 0-5,000		6,567	3.89	25,546	3.89	6,567	3.80	24,955
11	Block 2, 5,000-10,000		1,661	3.89	6,459	3.89	1,558	4.76	7,415
12	Block 3, >10,000		1,382	3.89	5,376	3.89	1,297	4.76	6,172
13	Total Residential	<u>1,812</u>	<u>9,610</u>		<u>56,194</u>		<u>9,422</u>		<u>78,656</u>
14	Average Bill				<u>31.01</u>				<u>43.41</u>
15									
16	Commercial								
17	5/8" X 3/4"	12	325	10.28	123	10.28	NA	21.92	263
18	3/4"	0	0	-	0	15.44	NA	32.89	0
19	1"	0	0	-	0	25.71	NA	54.81	0
20	1-1/2"	0	0	-	0	51.43	NA	109.62	0
21	2"	0	0	-	0	82.28	NA	175.39	0
22	3"	0	0	-	0	164.57	NA	350.79	0
23	4"	0	0	-	0	257.13	NA	548.10	0
24	8"	0	0	-	0	822.82	NA	1,753.93	0
25	Gallorage		325	3.89	1,266	3.89	325	3.80	1,237
26									
27									
28	Total Commercial	<u>12</u>	<u>325</u>		<u>1,389</u>		<u>325</u>		<u>1,500</u>
29	Average Bill				<u>115.76</u>				<u>124.96</u>
30									
31	Multi-Family								
32	5/8" X 3/4"	0	0	-	0	10.28	NA	21.92	0
33	3/4"	0	0	-	0	15.44	NA	32.89	0
34	1"	0	0	-	0	25.71	NA	54.81	0
35	1-1/2"	0	0	-	0	51.43	NA	109.62	0
36	2"	0	0	-	0	82.28	NA	175.39	0
37	3"	0	0	-	0	164.57	NA	350.79	0
38	4"	0	0	-	0	257.13	NA	548.10	0
39									
40	Gallorage		0	-	0	3.89	0	3.80	0
41									
42									
43	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
44	Average Bill				<u>-</u>				<u>-</u>
45									
46	Fire Protection								
47	2"	0	NA	-	0	6.87	NA	17.23	0
48	3"	0	NA	-	0	13.71	NA	34.45	0
49	4"	0	NA	-	0	21.42	NA	53.83	0
50	6"	0	NA	-	0	42.85	NA	107.65	0
51	8"	0	NA	-	0	68.57	NA	172.25	0
52	10"	0	NA	-	0	98.57	NA	247.61	0
53									
54									
55									
56	Total Fire Protection	<u>0</u>	<u>NA</u>		<u>0</u>		<u>NA</u>		<u>0</u>
57	Average Bill				<u>-</u>				<u>-</u>
58									
59	Subtotal				<u>57,583</u>				<u>80,156</u>
60	Unbilled Revenues				-				-
61	Guaranteed Revenues				-				-
62	Misc. Service Charge				365				1,170
63	Total Revenue				<u>57,948</u>				<u>81,326</u>
64	Booked Revenue				<u>58,436</u>				<u>58,436</u>
65	Difference				(487)	-0.8%			

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Venetian Village
 Docket No. 080121-WS
 Schedule Period: 1/1/07 - 4/30/07 (pre-Interim Rates)
 Water [X] or Sewer []

Schedule: E-2w
 Page: 2 of 4
 Preparer: G Prettyman

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) Period 1 Rates	(5) Period 1 Revenue
1	Residential				
2	5/8" X 3/4"	594	3,047	10.28	6,106
3	3/4"	0	0	15.44	0
4	1"	4	0	25.71	103
5	1-1/2"	0	0	51.43	0
6	2"	0	0	82.28	0
7	3"	0	0	164.57	0
8	4"	0	0	257.13	0
9	Gallorage				
10	Block 1		2,213	3.89	8,607
11	Block 2		508	3.89	1,976
12	Block 3		326	3.89	1,268
13	Total Residential	<u>598</u>	<u>3,047</u>		<u>18,060</u>
14	Average Bill				<u>30.20</u>
15					
16	Commercial				
17	5/8" X 3/4"	4	82	10.28	41
18	3/4"	0	0	15.44	0
19	1"	0	0	25.71	0
20	1-1/2"	0	0	51.43	0
21	2"	0	0	82.28	0
22	3"	0	0	164.57	0
23	4"	0	0	257.13	0
24	8"	0	0	822.82	0
25	Gallorage		82	3.89	321
26					
27					
28	Total Commercial	<u>4</u>	<u>82</u>		<u>362</u>
29	Average Bill				<u>90.41</u>
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	10.28	0
33	3/4"	0	0	15.44	0
34	1"	0	0	25.71	0
35	1-1/2"	0	0	51.43	0
36	2"	0	0	82.28	0
37	3"	0	0	164.57	0
38	4"	0	0	257.13	0
39					
40	Gallorage		0	3.89	0
41					
42					
43	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>
44	Average Bill				<u>-</u>
45					
46	Fire Protection				
47	1"	0	NA	6.87	0
48	2"	0	NA	13.71	0
49	3"	0	NA	21.42	0
50	4"	0	NA	42.85	0
51	6"	0	NA	68.57	0
52	8"	0	NA	98.57	0
53					
54					
55					
56	Total Fire Protection	<u>0</u>	<u>NA</u>		<u>0</u>
57	Average Bill				<u>-</u>
58					
59	Subtotal				<u>18,422</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Venetian Village

Docket No. 080121-WS

Schedule Period: 5/1/07 - 8/31/07 (Interim Rates)

Water [X] or Sewer []

Schedule: E-2w

Page: 3 of 4

Preparer: G Prettyman

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) Period 1 Rates	(5) Revenue at Per 1 Rates	(6) Period 2 Rates	(7) Period 2 Billed Rev.	(8) Period 2 Refunds
1	Residential							
2	5/8" X 3/4"	584	3,330	10.28	6,004	13.58	7,931	1,927
3	3/4"	0	0	15.44	0	20.38	0	0
4	1"	4	0	25.71	103	33.95	136	33
5	1-1/2"	0	0	51.43	0	67.90	0	0
6	2"	0	0	82.28	0	108.64	0	0
7	3"	0	0	164.57	0	217.30	0	0
8	4"	0	0	257.13	0	339.52	0	0
9	Gallonage							
10	Block 1		2,155	3.89	8,383	5.13	11,055	2,672
11	Block 2		654	3.89	2,543	5.13	3,353	811
12	Block 3		522	3.89	2,029	5.13	2,676	647
13	Total Residential	<u>588</u>	<u>3,330</u>		<u>19,062</u>		<u>25,151</u>	<u>6,090</u>
14	Average Bill				<u>32.42</u>		<u>42.77</u>	
15								
16	Commercial							
17	5/8" X 3/4"	2	0	10.28	21	13.58	27	7
18	3/4"	0	0	15.44	0	20.38	0	0
19	1"	0	0	25.71	0	33.95	0	0
20	1-1/2"	0	0	51.43	0	67.90	0	0
21	2"	0	0	82.28	0	108.64	0	0
22	3"	0	0	164.57	0	217.30	0	0
23	4"	0	0	257.13	0	339.52	0	0
24	8"	0	0	822.82	0	1,086.45	0	0
25	Gallonage		0	3.89	0	5.13	0	0
26								
27								
28	Total Commercial	<u>2</u>	<u>0</u>		<u>21</u>		<u>27</u>	<u>7</u>
29	Average Bill				<u>10.28</u>		<u>13.58</u>	
30								
31	Multi-Family							
32	5/8" X 3/4"	0	0	10.28	0	13.58	0	0
33	3/4"	0	0	15.44	0	20.38	0	0
34	1"	0	0	25.71	0	33.95	0	0
35	1-1/2"	0	0	51.43	0	67.90	0	0
36	2"	0	0	82.28	0	108.64	0	0
37	3"	0	0	164.57	0	217.30	0	0
38	4"	0	0	257.13	0	339.52	0	0
39								
40	Gallonage		0	3.89	0	5.13	0	0
41								
42								
43	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
44	Average Bill				<u>-</u>		<u>-</u>	
45								
46	Fire Protection							
47	1"	0	NA	6.87	0	9.07	0	0
48	2"	0	NA	13.71	0	18.10	0	0
49	3"	0	NA	21.42	0	28.29	0	0
50	4"	0	NA	42.85	0	56.58	0	0
51	6"	0	NA	68.57	0	90.53	0	0
52	8"	0	NA	98.57	0	130.15	0	0
53								
54								
55								
56	Total Fire Protection	<u>0</u>	<u>NA</u>		<u>0</u>		<u>0</u>	<u>0</u>
57	Average Bill				<u>-</u>		<u>-</u>	
58								
59	Subtotal				<u>19,082</u>		<u>25,179</u>	<u>6,096</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Venetian Village

Schedule: E-2w

Docket No. 080121-WS

Page: 4 of 4

Schedule Period: 9/1/07 - 12/31/07 (post-Interim Rates)

Preparer: G Prettyman

Water or Sewer

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) Period 3 Rates	(5) Period 3 Revenue
1	Residential				
2	5/8" X 3/4"	622	3,233	10.28	6,394
3	3/4"	0	0	15.44	0
4	1"	4	0	25.71	103
5	1-1/2"	0	0	51.43	0
6	2"	0	0	82.28	0
7	3"	0	0	164.57	0
8	4"	0	0	257.13	0
9	Gallonage				
10	Block 1		2,199	3.89	8,556
11	Block 2		499	3.89	1,940
12	Block 3		535	3.89	2,079
13	Total Residential	<u>626</u>	<u>3,233</u>		<u>19,072</u>
14	Average Bill				<u>30.47</u>
15					
16	Commerical				
17	5/8" X 3/4"	6	243	10.28	62
18	3/4"	0	0	15.44	0
19	1"	0	0	25.71	0
20	1-1/2"	0	0	51.43	0
21	2"	0	0	82.28	0
22	3"	0	0	164.57	0
23	4"	0	0	257.13	0
24	8"	0	0	822.82	0
25	Gallonage		243	3.89	945
26					
27					
28	Total Commercial	<u>6</u>	<u>243</u>		<u>1,007</u>
29	Average Bill				<u>167.83</u>
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	10.28	0
33	3/4"	0	0	15.44	0
34	1"	0	0	25.71	0
35	1-1/2"	0	0	51.43	0
36	2"	0	0	82.28	0
37	3"	0	0	164.57	0
38	4"	0	0	257.13	0
39					
40	Gallonage		0	3.89	0
41					
42					
43	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>
44	Average Bill				<u>-</u>
45					
46	Fire Protection				
47	1"	0	NA	6.87	0
48	2"	0	NA	13.71	0
49	3"	0	NA	21.42	0
50	4"	0	NA	42.85	0
51	6"	0	NA	68.57	0
52	8"	0	NA	98.57	0
53					
54					
55					
56	Total Fire Protection	<u>0</u>	<u>NA</u>		<u>0</u>
57	Average Bill				<u>-</u>
58					
59	Subtotal				<u>20,079</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Venetian Village

Schedule: E-2s

Docket No. 080121-WS

Page: 1 of 4

Historical Test Year Ending December 31, 2007

Preparer: G Prettyman

Water [] or Sewer [X]

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) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Rate Prior to Filing	(7) Proposed Usage	(8) Proposed Rate	(9) Revenue at Proposed
1	Residential								
2	5/8" X 3/4"	1,116	5,779	20.45	22,822	20.45		45.26	50,510
3	3/4"	0	0	-	0	20.45		45.26	0
4	1"	0	0	-	0	20.45		45.26	0
5	1-1/2"	0	0	-	0	20.45		45.26	0
6	2"	0	0	-	0	20.45		45.26	0
7	3"	0	0	-	0	20.45		45.26	0
8	4"	0	0	-	0	20.45		45.26	0
9	Gallage cap (gallons)		6,000				6,000		
10	Capped Usage	-	4,459	5.97	26,618	5.97	4,459	8.73	38,924
11	Usage Above Cap	-	1,321				1,321		
12									
13	Total Residential	1,116	5,779		49,440		5,779		89,434
14	Average Bill				44.30				80.14
15									
16	Commercial								
17	5/8" X 3/4"	0	0	-	0	20.45		45.26	0
18	3/4"	0	0	-	0	30.67		67.89	0
19	1"	0	0	-	0	51.12		113.14	0
20	1-1/2"	0	0	-	0	102.24		226.29	0
21	2"	0	0	-	0	163.55		362.06	0
22	3"	0	0	-	0	327.15		724.12	0
23	4"	0	0	-	0	511.16		1,131.44	0
24									
25	Gallage	-	0	-	0	7.16	0	10.48	0
26									
27									
28	Total Commercial	0	0		0		0		0
29	Average Bill				-				-
30									
31	Multi-Family								
32	5/8" X 3/4"	0	0	-	0	20.45		45.26	0
33	3/4"	0	0	-	0	30.67		67.89	0
34	1"	0	0	-	0	51.12		113.14	0
35	1-1/2"	0	0	-	0	102.24		226.29	0
36	2"	0	0	-	0	163.55		362.06	0
37	3"	0	0	-	0	327.15		724.12	0
38	4"	0	0	-	0	511.16		1,131.44	0
39									
40	Gallage	-	0	-	0	7.16	0	10.48	0
41									
42									
43	Total Multi-Family	0	0		0		0		0
44	Average Bill				-				-
45									
46	Flat Rate								
47	Res. Wastewater Only	0	0	-	0	45.25		112.65	0
48	Cmrl. Wastewater Only	0	0	-	0	45.25		701.21	0
49	Sprinkler Heads	0	NA	-	0	-		-	0
50	Reuse	0	NA	-	0	-		-	0
51	Total Flat Rate - Other		0		0				0
52									
53									
54	Subtotal				49,440				89,434
55	Unbilled Revenues				0				0
56	Guaranteed Revenues				0				0
57	Misc. Service Charge				0				0
58	Total Revenue				49,440				89,434
59	Booked Revenue				49,873				
60	Difference				(433)				-0.9%

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Venetian Village

Docket No. 080121-WS

Schedule Period: 1/1/07 - 4/30/07 (pre-Interim)

Water [] or Sewer [X]

Schedule: E-2s

Page: 2 of 4

Preparer: G Prettyman

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) Period 1 Rates	(5) Period 1 Revenue
1	Residential				
2	5/8" X 3/4"	366	1,801	20.45	7,485
3	3/4"	0	0	20.45	0
4	1"	0	0	20.45	0
5	1-1/2"	0	0	20.45	0
6	2"	0	0	20.45	0
7	3"	0	0	20.45	0
8	4"	0	0	20.45	0
9	Gallonge cap		6,000		
10	Capped Usage		1,472	5.97	8,785
11	Usage Above Cap		329		
12					
13	Total Residential	366	1,801		16,270
14	Average Bill				44.45
15					
16	Commercial				
17	5/8" X 3/4"	0	0	20.45	0
18	3/4"	0	0	30.67	0
19	1"	0	0	51.12	0
20	1-1/2"	0	0	102.24	0
21	2"	0	0	163.55	0
22	3"	0	0	327.15	0
23	4"	0	0	511.16	0
24					
25	Gallonge		0	7.16	0
26					
27					
28	Total Commercial	0	0		0
29	Average Bill				-
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	20.45	0
33	3/4"	0	0	30.67	0
34	1"	0	0	51.12	0
35	1-1/2"	0	0	102.24	0
36	2"	0	0	163.55	0
37	3"	0	0	327.15	0
38	4"	0	0	511.16	0
39					
40	Gallonge	-	0	7.16	0
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				-
45					
46	Flat Rate				
47	Res. Wastewater Only	0	0	45.25	0
48	Coml. Wastewater Only	0	0	45.25	0
49	Sprinkler Heads	0	NA	-	0
50	Reuse	0	NA	-	0
51	Total Flat Rate - Other		0		0
52					
53					
54	Subtotal				16,270

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Venetian Village

Docket No. 080121-WS

Schedule Period: 5/1/07 - 8/31/07 (Interim)

Water [] or Sewer [X]

Schedule: E-2s

Page: 3 of 4

Preparer: G Prettyman

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) Period 1 Rates	(5) Revenue at Per 1 Rates	(6) Period 2 Rates	(7) Period 2 Billed Rev.	(8) Period 2 Refunds
1	Residential							
2	5/8" X 3/4"	372	2,156	20.45	7,607	28.89	10,747	3,140
3	3/4"	0	0	20.45	0	28.89	0	0
4	1"	0	0	20.45	0	28.89	0	0
5	1-1/2"	0	0	20.45	0	28.89	0	0
6	2"	0	0	20.45	0	28.89	0	0
7	3"	0	0	20.45	0	28.89	0	0
8	4"	0	0	20.45	0	28.89	0	0
9	Gallage cap		6,000					
10	Capped Usage		1,524	5.97	9,099	8.44	12,863	3,765
11	Usage Above Cap		632					
12								
13	Total Residential	372	2,156		16,706		23,610	6,904
14	Average Bill				44.91		63.47	
15								
16	Commercial							
17	5/8" X 3/4"	0	0	20.45	0	28.89	0	0
18	3/4"	0	0	30.67	0	43.31	0	0
19	1"	0	0	51.12	0	72.20	0	0
20	1-1/2"	0	0	102.24	0	144.40	0	0
21	2"	0	0	163.55	0	230.99	0	0
22	3"	0	0	327.15	0	462.06	0	0
23	4"	0	0	511.16	0	721.96	0	0
24								
25	Gallage		0	7.16	0	10.12	0	0
26								
27								
28	Total Commercial	0	0		0		0	0
29	Average Bill							
30								
31	Multi-Family							
32	5/8" X 3/4"	0	0	20.45	0	28.89	0	0
33	3/4"	0	0	30.67	0	43.31	0	0
34	1"	0	0	51.12	0	72.20	0	0
35	1-1/2"	0	0	102.24	0	144.40	0	0
36	2"	0	0	163.55	0	230.99	0	0
37	3"	0	0	327.15	0	462.06	0	0
38	4"	0	0	511.16	0	721.96	0	0
39								
40	Gallage		0	7.16	0	10.12	0	0
41								
42								
43	Total Multi-Family	0	0		0		0	0
44	Average Bill							
45								
46	Fiat Rate							
47	Res. Wastewater Only	0	0	45.25	0	63.91	0	0
48	Cmrl. Wastewater Only	0	0		0		0	0
49	Sprinkler Heads	0	NA	-	0	0.00	0	0
50	Reuse	0	NA	-	0	0.00	0	0
51	Total Fiat Rate - Other		0		0		0	0
52								
53								
54	Subtotal				16,706		23,610	6,904

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Venetian Village
 Docket No. 080121-WS
 Schedule Period: 9/1/07 - 12/31/07 (post-Interim)
 Water [] or Sewer [X]

Schedule: E-2s
 Page: 4 of 4
 Preparer: G Prettyman

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) Period 3 Rates	(5) Period 3 Revenue
1	Residential				
2	5/8" X 3/4"	378	1,823	20.45	7,730
3	3/4"	0	0	20.45	0
4	1"	0	0	20.45	0
5	1-1/2"	0	0	20.45	0
6	2"	0	0	20.45	0
7	3"	0	0	20.45	0
8	4"	0	0	20.45	0
9	Gallona ge cap		6,000		
10	Capped Usage		1,463	5.97	8,734
11	Usage Above Cap		360		
12					
13	Total Residential	378	1,823		16,464
14	Average Bill				43.55
15					
16	Commerical				
17	5/8" X 3/4"	0	0	20.45	0
18	3/4"	0	0	30.67	0
19	1"	0	0	51.12	0
20	1-1/2"	0	0	102.24	0
21	2"	0	0	163.55	0
22	3"	0	0	327.15	0
23	4"	0	0	511.16	0
24					
25	Gallona ge		0	7.16	0
26					
27					
28	Total Commerical	0	0		0
29	Average Bill				-
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	20.45	0
33	3/4"	0	0	30.67	0
34	1"	0	0	51.12	0
35	1-1/2"	0	0	102.24	0
36	2"	0	0	163.55	0
37	3"	0	0	327.15	0
38	4"	0	0	511.16	0
39					
40	Gallona ge	-	0	7.16	0
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				-
45					
46	Flat Rate				
47	Res. Wastewater Only	0	0	45.25	0
48	Coml. Wastewater Only	0	0		0
49	Sprinkler Heads	0	NA	-	0
50	Reuse	0	NA	-	0
51	Total Flat Rate - Other				0
52					
53					
54	Subtotal				16,464

Customer Monthly Billing Schedule

Florida Public Service Commission

Venetian Village

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-3

Page: 1 of 1

Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	154	1	0	0	0	0	155
2	Feb-07	155	1	0	0	0	0	156
3	Mar-07	155	1	0	0	0	0	156
4	Apr-07	155	1	0	0	0	0	156
5	May-07	155	1	0	0	0	0	156
6	Jun-07	155	1	0	0	0	0	156
7	Jul-07	155	1	0	0	0	0	156
8	Aug-07	157	1	0	0	0	0	158
9	Sep-07	157	1	0	0	0	0	158
10	Oct-07	156	1	0	0	0	0	157
11	Nov-07	157	1	0	0	0	0	158
12	Dec-07	158	1	0	0	0	0	159
13	Total Water	1,869	12	0	0	0	0	1,881

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	94	0	0	0	0	0	94
15	Feb-07	94	0	0	0	0	0	94
16	Mar-07	94	0	0	0	0	0	94
17	Apr-07	94	0	0	0	0	0	94
18	May-07	94	0	0	0	0	0	94
19	Jun-07	94	0	0	0	0	0	94
20	Jul-07	94	0	0	0	0	0	94
21	Aug-07	95	0	0	0	0	0	95
22	Sep-07	95	0	0	0	0	0	95
23	Oct-07	94	0	0	0	0	0	94
24	Nov-07	94	0	0	0	0	0	94
25	Dec-07	95	0	0	0	0	0	95
26	Total Sewer	1,131	0	0	0	0	0	1,131

Miscellaneous Service Charges

Florida Public Service Commission

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

Schedule: E-4
 Page: 1 of 2
 Preparer: J Lihvarcik

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)		(3)		(4)		(5)	
		Present Bus. Hrs.	Present After Hrs.	Proposed Bus. Hrs.	Proposed After Hrs.	Proposed Bus. Hrs.	Proposed After Hrs.		
1	Initial Connection	15.00	-	50.00	75.00				
2									
3	Normal Reconnect	15.00	-	50.00	75.00				
4									
5	Violation Reconnect	15.00	-	75.00	115.00				
6									
7	Premises Visit	10.00	-	50.00	75.00				
8									
9	Late Payment Fees	-	-	5.00					
10									

SEWER

Line No.	(1) Type Charge	(2)		(3)		(4)		(5)	
		Present Bus. Hrs.	Present After Hrs.	Present Bus. Hrs.	Present After Hrs.	Present Bus. Hrs.	Present After Hrs.		
11	Initial Connection	15.00	-	50.00	75.00				
12									
13	Normal Reconnect	15.00	-	50.00	75.00				
14									
15	Violation Reconnect	At Cost	-	Actual cost	Actual cost				
16									
17	Premises Visit	10.00	-	50.00	75.00				
18									
19	Late Payment Fees	-	-	5.00					
20									
21									

Line No.	(1)		(2)		(3)		(4)		(5)	
	Class	Meter Size	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed
22	DEPOSITS (REFUNDABLE)									
23	Water									
24	not specified	All sizes	-	-	-	-	-	-	-	-
25	not specified	5/8 X 3/4"	-	-	-	-	-	-	-	-
26	not specified	1"	-	-	-	-	-	-	-	-
27	not specified	1.5"	-	-	-	-	-	-	-	-
28	not specified	Over 2"	-	-	-	-	-	-	-	-
29										
30	Residential	All sizes	-	-	-	-	-	-	-	-
31	Residential	5/8 X 3/4"	-	86.82	-	-	-	-	160.28	-
32	Residential	1"	-	Two x	-	-	-	-	Two x	-
33	Residential	1.5"	-	Estimated	-	-	-	-	Estimated	-
34	Residential	Over 2"	-	Monthly Bill	-	-	-	-	Monthly Bill	-
35										
36	General	All sizes	-	Two x est'd	-	-	-	-	Two x est'd	-
				monthly Bill					monthly Bill	
37	General	5/8 X 3/4"	-	-	-	-	-	-	-	-
38	General	1"	-	-	-	-	-	-	-	-
39	General	1.5"	-	-	-	-	-	-	-	-
40	General	2"	-	-	-	-	-	-	-	-
41	General	4"	-	-	-	-	-	-	-	-
42	General	8"	-	-	-	-	-	-	-	-

Miscellaneous Service Charges

Florida Public Service Commission

Venetian Village

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Explanation: Provide a schedule of derivation of charges

Schedule: E-4

Page: 2 of 2

Preparer: J Lihvarcik

Line No.	(1) Description	(2)	(3) Annual Pay	(4) Base	(5)	(6) Hourly Rate	(7)	(8)	(9)
1	Field Employee								
2	Sr. Facility Operator		62,491.88						
3	Utility Tech Coordinator		39,832.42						
4	Utility Tech I		26,902.50						
5	Utility Tech I		25,038.91						
6	Utility Tech I		25,681.60						
7	Utility Tech I		17,400.00						
8	Utility Tech II		26,571.48						
9	Utility Tech II		25,601.00						
10	Utility Tech II		26,700.00						
11	Utility Tech II		24,914.00	Hours/Year					
12	Field Employees Average Base		<u>30,113.38</u>	2,080		<u>14.48</u>			
13				Rate					
14	P/R Overhead			30.0%		4.34			
15	Field/Office Overhead			10.0%		1.45			
16	Field Employees Loaded Cost					<u>20.27</u>			
17									
18	Office Employee								
19	Administrative Assistant		29,537.19						
20	Administrative Assistant		36,468.07						
21	New Business Coordinator		47,362.58						
22	Office Clerk		23,493.54						
23	Operations Support Coordinator		55,941.12	Hours/Year					
24	Office Employees Average Salary		<u>38,560.50</u>	2,080		<u>18.54</u>			
25				Rate					
26	P/R Overhead			30.0%		5.56			
27	Field/Office Overhead			15.0%		2.78			
28	Office Employees Loaded Cost					<u>26.88</u>			

30 Calculation of Miscellaneous Service Charges

Line No.	Description	# Hours	Hourly Rate	Labor Cost	Other Cost	Total Cost	Proposed Fee
31							
32	Collect Delinquent Account						
33	(CSR takes average 1 hour to process the delinquent account work.)						
34	Office	1	26.88	26.88	-	<u>26.88</u>	25.00
35							
36	Connections, Premises Visits / Service Calls in Normal Hours						
37	(Technician to respond, evaluate, fix and complete service order takes average 1.5 hours. Customer service takes average 45 minutes to handle call, prepare work order, and close out work order when technician completes work.)						
38							
39	Field	1.5	20.27	30.40	-	30.40	
40	Office	0.75	26.88	20.16	-	<u>20.16</u>	
41	Total			<u>50.56</u>	-	<u>50.56</u>	50.00
42							
43	Connections, Premises Visits / Service Calls After Hours						
44	= 1.5 X Connections in Normal Hours above			75.85	-	<u>75.85</u>	75.00
45							
46	Reconnect Disconnected Service in Normal Hours						
47	(= Collect Del. Acct + Connections in Normal Hours above)			77.44	-	<u>77.44</u>	75.00
48							
49	Reconnect Disconnected Service After Hours						
50	(1.5 X Sum of Reconnection and Collection Delinquent Account. During this period an answering service receives customer calls and dispatches to our FSRs on call.)						
51							
52	= 1.5 X Reconnect in Normal Hours above			116.17	-	116.17	
53	Answering Service Cost				2.00	<u>2.00</u>	
54	Total			<u>116.17</u>	<u>2.00</u>	<u>118.17</u>	115.00
55							
56	Customer requested change of mailing address						
57	Office	0.12	26.88	3.23	-	<u>3.23</u>	3.00

Miscellaneous Service Charge Revenue

Florida Public Service Commission

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

Schedule: E-5
 Page: 1 of 1
 Preparer: S Szczygiel

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-07	0	0	0	0	0	0
2	Feb-07	30	0	0	0	0	30
3	Mar-07	15	0	0	0	0	15
4	Apr-07	30	0	0	0	0	30
5	May-07	0	0	0	0	20	20
6	Jun-07	0	45	0	0	0	45
7	Jul-07	15	15	0	0	0	30
8	Aug-07	15	0	0	0	0	15
9	Sep-07	15	15	0	0	0	30
10	Oct-07	45	30	0	0	0	75
11	Nov-07	15	0	0	0	0	15
12	Dec-07	60	0	0	0	0	60
13							
14	Total Water	240	105	0	0	20	365
15	Annual Events	16	7	0	0		
16							
17	Proposed Rate	50	50	75	50	5	
18	Proposed Revenue	800	350	0	0	20	1,170
SEWER							
19	Jan-07	0	0	0	0	0	0
20	Feb-07	0	0	0	0	0	0
21	Mar-07	0	0	0	0	0	0
22	Apr-07	0	0	0	0	0	0
23	May-07	0	0	0	0	0	0
24	Jun-07	0	0	0	0	0	0
25	Jul-07	0	0	0	0	0	0
26	Aug-07	0	0	0	0	0	0
27	Sep-07	0	0	0	0	0	0
28	Oct-07	0	0	0	0	0	0
29	Nov-07	0	0	0	0	0	0
30	Dec-07	0	0	0	0	0	0
31							
32	Total Sewer	0	0	0	0	0	0
33	Annual Events	0	0	0	0		
34							
35	Proposed Rate	50	50	Actual cost	50	5	
36	Proposed Revenue	0	0	0	0	0	0

Public Fire Hydrants Schedule

Florida Public Service Commission

Venetian Village

Schedule: E-6

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

Water [X] or Sewer []

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

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

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

Private Fire Protection Service**Florida Public Service Commission****Venetian Village****Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

Schedule: E-7

Page: 1 of 1

Preparer: J Lihvarcik

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

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

Contracts and Agreements Schedule

Florida Public Service Commission

Venetian Village

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-8

Page: 1 of 1

Preparer: J Lihvarcik

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

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

None

Tax or Franchise Fee Schedule

Florida Public Service Commission

Venetian Village

Schedule: E-9

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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.	2,631	Included in overall cost of service	None
SEWER					
2	Regulatory Assessment Fee	Florida Public Service Comm.	2,269	Included in overall cost of service	None

Service Availability Charges Schedule

Florida Public Service Commission

Venetian Village

Schedule: E-10

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

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) Size Unit	(3) Present Charges	(4) Proposed Charges
WATER				
1	Service Installation Charge	5/8"	200.00	1,000.00
2		3/4"	200.00	Actual Costs
3	(Service Line Size)	1"	1,660.00	Actual Costs
4		1 1/2"	3,680.00	Actual Costs
5		2"	6,500.00	Actual Costs
6		Over 2"	27,600.00	Actual Costs
7				
8	Meter Installation Fee	5/8"	Actual Costs	210.00
9	(Meter Size)	3/4"	Actual Costs	Actual Costs
10		1"	Actual Costs	Actual Costs
11		1 1/2"	Actual Costs	Actual Costs
12		2"	Actual Costs	Actual Costs
13		Over 2"	Actual Costs	Actual Costs
14				
15	Back Flow Preventor Installation Fee	All sizes	-	Actual Costs
16				
17				
18				
19				
20				
21				
22	Plant Capacity Charge	ERC	700.00	700.00
23		Per Gallon Equivalent	-	2.75
24				
25	Main Extension Charge	ERC	446.00	446.00
26		Per Foot Equivalent	-	5.37
SEWER				
27	Service Installation Charge	=<4"		2,000.00
28		>4"		Actual Costs
29				
28				
29		4" unpaved	-	
30		4" paved	548.00	
31		6" unpaved	-	
32		6" paved	-	
33				
34	Plant Capacity Charge	ERC	1,300.00	1,300.00
35		Per Gallon Equivalent	7.59	7.60
36				
37	Main Extension Charge	ERC	480.00	480.00
38		Per Foot Equivalent	7.38	7.38
39				
40				
41				
42				
43				
44				

Guaranteed Revenues Received

Florida Public Service Commission

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

Schedule: E-11
 Page: 1 of 1
 Preparer: J Lihvarcik

Water [X] or Sewer [X]

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

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

Class A Utility Cost of Service Study

Florida Public Service Commission

Venetian Village

Schedule: E-12

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: N/A

Water [X] or Sewer [X]

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

Line

No.

Not applicable; no industrial customers.

Billing Analysis Schedules

Florida Public Service Commission

Venetian Village
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer [X]
 Customer Class:
 Meter Size:

Schedule: E-14
 Page: 1 of 1
 Preparer: G Prettyman

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

See attached Bill Analyses

**Venetian Village
ENGINEERING SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Gallons of Water Pumped, Sold & Unaccounted For	F-1	129
Gallons of Wastewater Treated	F-2	130
Water Treatment Plant Data	F-3	131
Wastewater Treatment Plant Data	F-4	132
Used and Useful Calculations - Water Treatment Plant	F-5	133
Used and Useful Calculations - Sewer Treatment Plant	F-6	134
Used and Useful Calculation - Distribution & Collection Systems	F-7	135
Margin Reserve Calculations	F-8	136
Equivalent Residential Connections Calculation - Water	F-9	137
Equivalent Residential Connections Calculation - Sewer	F-10	138



**Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons**

Florida Public Service Commission

**Venetian Village
Docket No. 080121-WS**

Schedule: F-1
Page: 1 of 1
Preparer: J Lihvarcik

Historical Test Year Ending December 31, 2007

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 DEP. 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	(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-07	897	0	745	4	149	
2	Feb-07	833	0	692	83	58	
3	Mar-07	1,087	0	902	109	76	
4	Apr-07	951	0	790	10	152	
5	May-07	1,144	0	993	7	144	
6	Jun-07	910	0	791	10	110	
7	Jul-07	856	0	743	6	107	
8	Aug-07	925	0	803	4	118	
9	Sep-07	813	0	818	7	(12)	
10	Oct-07	804	0	809	242	(247)	
11	Nov-07	883	0	888	4	(9)	
12	Dec-07	954	0	960	83	(89)	
13	TOTAL	11,057	0	9,935	565	556	5.0%

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

Florida Public Service Commission

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

Schedule: F-2
Page: 1 of 1
Preparer: J Lihvarcik

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 monthly operating reports sent to DEP.

Line No.	Month 2005	(1)	(2)	(3)	(4)	(5)	(6)
		STP#1	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
1	Jan	432	0	0	0	432	0
2	Feb	399	0	0	0	399	0
3	Mar	368	0	0	0	368	0
4	Apr	300	0	0	0	300	0
5	May	269	0	0	0	269	0
6	Jun	249	0	0	0	249	0
7	Jul	263	0	0	0	263	0
8	Aug	268	0	0	0	268	0
9	Sep	266	0	0	0	266	0
10	Oct	366	0	0	0	366	0
11	Nov	325	0	0	0	325	0
12	Dec	307	0	0	0	307	0
13	Total	3,812	0	0	0	3,812	0

Water Treatment Plant Data

Florida Public Service Commission

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

Schedule: F-3
 Page: 1 of 1
 Preparer: J Lihvarcik

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 Protection.

Line No.	Description	Date	GPD	
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		216,000	
2	Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.	02/19/07	46,620	
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	02/19/07	46,620
		2	02/21/07	37,410
		3	02/28/07	37,020
		4	02/22/07	32,860
		5	02/05/07	32,835
			Average	<u>37,349</u>
4	Average Daily Flow		30,292	
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.		0	

Sewer Treatment Plant Data

Florida Public Service Commission

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

Schedule: F-4
 Page: 1 of 1
 Preparer: J Lihvarcik

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 Protection.

Line No.	Description	Month	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		<u>36,000</u>
2	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak month was influenced by abnormal infiltration due to rainfall periods.	<u>January</u>	<u>14,000</u>

**Used and Useful Calculations
Water Treatment Plant**

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

Florida Public Service Commission

Schedule: F-5
Page: 1 of 1
Preparer: J 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).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WELLS, Interim														
Line No.	Storage	Max Day (GPM)	Peak Hour, MD X 2 (GPM)	Excess Unaccounted for Water (GPM)	MD less Excess Unaccounted for Water (GPM)	PH less Excess Unaccounted for Water (GPM)	Interim Margin Reserve Ratio	Demand (GPM)	Maximum Supply Well (GPM)	Total Well Capacity (GPM)	Remaining Well Capacity (GPM)	Wells Interim U&U Calculated	Wells Interim U&U Used	
1	no	32.38	64.75	-	-	64.75	1.14	73.58	240	340	100	73.58%	73.58%	

WELLS, Permanent														
Line No.	Storage	Multiple Wells	Max Day (GPM)	Margin Reserve Ratio	Excess Unaccounted for Water (GPM)	Fire Flow (GPM)	Peak Hour Demand for Systems with No Storage (GPM)	Max Day Demand for Systems with Storage (GPD)	Maximum Supply Well (GPM)	Total Well Capacity (GPM)	Firm Reliable Capacity for Systems with No Storage (GPM)	Firm Reliable Capacity for Systems with Storage (GPD)	Wells U&U Calculated	Wells Permanent U&U Used *
2	no	yes	32.38	1.14	-	-	73.58	-	240	340	100	-	73.58%	73.58%
3														
4														
5														

STORAGE														
Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Bottom Drain	Max Day (GPD)	Margin Reserve Ratio	Excess Unaccounted for Water (GPD)	Fire Flow (GPD)	Peak Day Demand (GPD)	Usable Storage (Gal.)	Permanent Storage U&U Calculated	Permanent Storage U&U Used
6	37,349	74,698	-	na	100.00%	-	46,620	1.14	-	-	52,974	-	na	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Florida Public Service Commission

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

Schedule: F-6
Page: 1 of 1
Preparer: J 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).

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Average Daily Demand (GPD)	Treated (GPD)	I&I%	Excess I&I (GPD)	Margin Reserve Ratio	Adjusted Average Daily Demand (GPD)	Plant Capacity (GPD)	Treatment U&U Calculated	Treatment U&U Used	
1	10,444	33,762	N/A	-	1.04	10,865	36,000	30.18%	100.00%	

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

Inflow and Infiltration Calculations

	8" Gravity Sewer Ft	8" Gravity Sewer Inch Ft	6" Gravity Sewer	6" Gravity Sewer Inch Ft	Total Inch Ft	Total Inch Miles	Daily Allowance - 500 GPD / In Mile	Annual Acceptable Infiltration	Inflow @ 10% of Water Sold	Acceptable I&I	Gallons Sold - Sewer Customers
3	7,408	59,264	-	-	59,264	11.22	5,612	2,048,424	577,920	2,626,344	5,779,200
	Residential % of Gallons Sold	Residential Water Sold	Residential Estimated Return 80%	General Service Water Sold	General Service Estimated Return 96%	Acceptable Amount of Wastewater	Acceptable Wastewater and I&I	Treated Gal	Total Excess I&I	% of Excess I&I Calculated	% of Excess I&I Used
4	100.00%	5,779,200	4,623,360	-	-	4,623,360	7,249,704	3,810,000	(3,439,704)	N/A	N/A
5											

Used and Useful Calculations
Water Distribution and Sewer Collection Systems

Florida Public Service Commission

Venetian Village
Docket No. 080121-WS

Schedule: F-7
 Page: 1 of 1
 Preparer: J Guastella

Historical Test Year Ending December 31, 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.	(1) ERCs 2012*	(2) Lots Fronting Mains	(3) U&U as Calculated	(4) Interim U&U Used	(5) Permanent U&U Used
Water					
1	220.5	220	100.22%	100.00%	100.00%
Sewer					
2	100.5	104	96.63%	100.00%	100.00%

* 2012 Trended ERCs based on Consumption & Map Counts

Margin Reserve Calculations - Water & Sewer

Florida Public Service Commission

Venetian Village

Schedule: F-8

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J 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	2003	147.5	147.5	145.3	
2	2004	150.2	150.2	150.4	
3	2005	152.2	152.2	155.6	
4	2006	159.3	159.3	160.8	
5	2007	168.8	168.8	165.9	
6	2008			171.1	3.11%
7	2009			176.3	3.02%
8	2010			181.4	2.93%
9	2011			186.6	2.85%
10	2012			191.8	2.77% 5 yrs beyond 2007
			X Coefficient(s)	5.167	
SEWER					
11	2003	92.0	92.0	92.5	
12	2004	93.5	93.5	93.2	
13	2005	94.8	94.8	94.0	
14	2006	94.2	94.2	94.8	
15	2007	95.5	95.5	95.5	
16	2008			96.3	0.80%
17	2009			97.1	0.80%
18	2010			97.8	0.79%
19	2011			98.6	0.78%
20	2012			99.4	0.78% 5 yrs beyond 2005
			X Coefficient(s)	0.767	

Equivalent Residential Connections - Water

Florida Public Service Commission

Venetian Village

Schedule: F-9

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Guastella

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	SFR Customers			SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	2003	139	144	141.5	8,852	62.558	8,871	141.8	
2	2004	144	145	144.5	9,156	63.363	9,402	148.4	4.64%
3	2005	145	148	146.5	9,147	62.437	9,457	151.5	2.08%
4	2006	148	155	151.5	9,478	62.561	9,821	157.0	3.64%
5	2007	155	158	156.5	9,862	63.018	10,042	159.4	1.51%

Average Growth Through 5-Year Period (Col. 8) 2.96%

Equivalent Residential Connections - Sewer

Florida Public Service Commission

Venetian Village

Schedule: F-10

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J 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	2003	89	91	90.0	4,533	50.367	4,533	90.0	
2	2004	91	93	92.0	4,553	49.489	4,553	92.0	2.22%
3	2005	93	94	93.5	4,588	49.070	4,588	93.5	1.63%
4	2006	94	94	94.0	4,738	50.404	4,738	94.0	0.53%
5	2007	94	95	94.5	4,562	48.275	4,562	94.5	0.53%
Average Growth Through 5-Year Period (Col. 8)									1.23%

Venetian Village
INTERIM RATE SCHEDULES
Revision 1

<u>SCHEDULE TITLE</u>	<u>Revision 1 SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Interim Rates	G-1	141
Schedule of Rate Base - Interim Rates	G-2	142
Schedule of Adjustments to Rate Base - Interim	G-3	143
Schedule of Net Operating Income - Interim	G-4	144
Schedule of Adjustments to Operating Income - Interim	G-5	145
Schedule of Requested Cost of Capital - Interim	G-6	146

Rate Schedule - Interim Rates

Florida Public Service Commission

Venetian Village
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] Sewer [X]

Schedule: G-1
 Page: 1 of 1
 Preparer: T Rendell

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Unlimited Interim Rates	(4) Limited Interim Rates	(5) Class/Meter Size	(6) Present Rates	(7) Unlimited Interim Rates	(8) Limited Interim Rates
	WATER		49.9%	37.6%	SEWER		104.1%	76.8%
1	Residential				Residential			
2	5/8" X 3/4"	10.28	15.41	14.15	All Meter Sizes	20.45	41.73	36.15
3	3/4"	15.44	23.14	21.25	3/4"	-	-	-
4	1"	25.71	38.54	35.39	1"	-	-	-
5	1-1/2"	51.43	77.09	70.79	1-1/2"	-	-	-
6	2"	82.28	123.33	113.25	2"	-	-	-
7	3"	164.57	246.67	226.51	3"	-	-	-
8	4"	257.13	385.41	353.91	4"	-	-	-
9	6"	514.27	770.83	707.83	6"	-	-	-
10	8"	822.82	1,233.31	1,132.52	8"	-	-	-
11	10"	1,182.82	1,772.91	1,628.02	10"	-	-	-
12	Gallorage, Block 1	3.89	5.83	5.35	Gallorage cap (gallons)	6,000	6,000	6,000
13	Block 2	3.89	5.83	5.35	Gallorage charge	5.97	12.18	10.55
14	Block 3	3.89	5.83	5.35				
15	General Service				General Service			
16	5/8" X 3/4"	10.28	15.41	14.15	5/8" X 3/4"	20.45	41.73	36.15
17	3/4"	15.44	23.14	21.25	3/4"	30.67	62.59	54.21
18	1"	25.71	38.54	35.39	1"	51.12	104.32	90.36
19	1-1/2"	51.43	77.09	70.79	1-1/2"	102.24	208.64	180.72
20	2"	82.28	123.33	113.25	2"	163.55	333.75	289.09
21	3"	164.57	246.67	226.51	3"	327.15	667.61	578.27
22	4"	257.13	385.41	353.91	4"	511.16	1,043.12	903.52
23	6"	514.27	770.83	707.83	6"	1,022.32	2,086.23	1,807.05
24	8"	822.82	1,233.31	1,132.52	8"	1,635.69	3,337.93	2,891.24
25	10"	1,182.82	1,772.91	1,628.02	10"	2,351.31	4,798.28	4,156.16
26	Gallorage charge	3.89	5.83	5.35	Gallorage charge	7.16	14.61	12.66
27	Fire Protection				Flat Rate			
28	2"	6.87	10.30	9.46	Res. Wastewater Only	45.25	92.34	79.98
29	3"	13.71	20.55	18.87	Cmrl. Wastewater Only	45.25	92.34	79.98
30	4"	21.42	32.11	29.48	Sprinkler Heads	-	-	-
31	6"	42.85	64.23	58.98	Reuse	-	-	-
32	8"	68.57	102.78	94.38				
33	10"	98.57	147.75	135.67				

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Venetian Village

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: G-2

Page: 1 of 1

Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Adjusted Average Balance	(3) Adjustments for Non-U&U	(4) Adjustments Last Rate Case	(5) Interim Rate Base	(6) Supporting Schedule(s)
WATER						
1	Utility Plant in Service	257,189	(5,559)	0	251,630	A-5
2	Utility Land & Land Rights	1,782		0	1,782	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(63,545)	2,868	0	(60,677)	A-9
5	Less: CIAC	(73,078)	0	0	(73,078)	A-12
6	Accumulated Amortization of CIAC	32,616	0	0	32,616	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	16,680		0	16,680	A-1
11	Total Rate Base	<u>171,643</u>	<u>(2,691)</u>	<u>0</u>	<u>168,952</u>	
SEWER						
12	Utility Plant in Service	317,478	0	0	317,478	A-6
13	Utility Land & Land Rights	17,279		0	17,279	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(178,344)	0	0	(178,344)	A-10
16	Less: CIAC	(150,021)	0	0	(150,021)	A-12
17	Accumulated Amortization of CIAC	141,391	0	0	141,391	A-14
18	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-2
19	Less: Advances For Construction	0		0	0	A-2
20	Working Capital Allowance	9,994		0	9,994	A-2
21	Total Rate Base	<u>157,778</u>	<u>0</u>	<u>0</u>	<u>157,778</u>	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Venetian Village
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical Projected
 Water Sewer

Schedule: G-3
 Page: 1 of 1
 Preparer: R Griffin

Explanation: Provide an explanation of adjustments to reach the Interim Rate Base

(1)	(2)	(3)
Line No. Description	Interim Water	Interim Sewer
1	USED & USEFUL ADJUSTMENT TO 2007 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES	
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
	<u>(5,559)</u>	<u>0</u>
	<u>2,868</u>	<u>0</u>
	<u>(2,691)</u>	<u>0</u>

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Venetian Village
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []
 Water[X] Sewer [X]

Schedule: G-4
 Page: 1 of 1
 Preparer: S Szczygiel

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Standalone % Increase	FWS Consol. Unlimited % Increase	Supporting Schedules
Water									
1	Water Sales Revenues	57,583	0	57,583	13,443	71,027	23.35%	49.9%	E-2w
2	Other Revenues	365	0	365	0	365			E-2w
3	OPERATING REVENUES	57,948	0	57,948	13,443	71,392			
4	Operation & Maintenance	40,128	0	40,128	199	40,326			B-5
5	Depreciation, net of CIAC Amort.	5,638	(147)	5,491		5,491			B-13
6	Amortization	775	0	775		775			
7	Taxes Other Than Income	4,938	759	5,696	605	6,301			B-15
8	Provision for Income Taxes	1,013	0	1,013	4,876	5,889			C-1
9	OPERATING EXPENSES	52,492	612	53,104	5,679	58,783			
10	NET OPERATING INCOME	5,457	(612)	4,845	7,764	12,609			
11	RATE BASE	168,952		168,952		168,952			A-1
12	RATE OF RETURN	3.23%		2.87%		7.46%			
Sewer									
13	Sewer Sales Revenues	49,440	0	49,440	21,539	70,979	43.57%	104.1%	E-2s
14	Other Revenues	0	0	0	0	0			E-2s
15	OPERATING REVENUES	49,440	0	49,440	21,539	70,979			
16	Operation & Maintenance	39,014	0	39,014	318	39,332			B-6
17	Depreciation, net of CIAC Amort.	8,140	0	8,140		8,140			B-14
18	Amortization	492	0	492		492			
19	Taxes Other Than Income	2,072	2,573	4,644	969	5,613			B-15
20	Provision for Income Taxes	(2,260)	0	(2,260)	7,812	5,552			C-1
21	OPERATING EXPENSES	47,457	2,573	50,030	9,099	59,129			
22	NET OPERATING INCOME	1,983	(2,573)	(590)	12,440	11,850			
23	RATE BASE	157,778		157,778		157,778			A-2
24	RATE OF RETURN	1.26%		-0.37%		7.51%			

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Venetian Village

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical Projected Water Sewer

Schedule: G-5

Page: 1 of 1

Preparer: S Szczygiel

Explanation: Provide an explanation of adjustments to calculate Interim Operating Expenses

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	(147)	0
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	759	2,573
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	13,443	21,539
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	199	318
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	605	969
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	57,948	49,440
18	Plus Required Revenue Adjustment	13,443	21,539
19	Rate Year Revenue at Proposed Rates	71,392	70,979
20			
21	Less Operating Expenses Before Income Taxes	(52,893)	(53,577)
22	Less Interest Expense	(3,231)	(3,009)
23	Taxable Income	15,267	14,393
24	Income Tax at Composite Rate of 38.58%	5,889	5,552
25	Less Income Tax at Present Rates	(1,013)	2,260
26			
27	Income Tax Adjustment	4,876	7,812

Schedule of Requested Cost of Capital

Florida Public Service Commission

Venetian Village
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical Projected
 Water Sewer

Schedule: G-6
 Page: 1 of 1
 Preparer: S Anzaldo

(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	61,352	36.31%	5.10%	1.85%	3,131	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	101,413	60.02%	9.25%	5.55%	9,378	D-2
5 Customer Deposits	1,669	0.99%	6.00%	0.06%	100	D-2
6 Accumulated Deferred Income Taxes	4,518	2.67%	0.00%	0.00%	0	D-2
7 Total	<u>168,952</u>	<u>100.00%</u>		<u>7.46%</u>	<u>12,609</u>	
SEWER						
8 Long-Term Debt	57,839	36.66%	5.10%	1.87%	2,951	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	95,606	60.60%	9.25%	5.60%	8,841	D-2
12 Customer Deposits	961	0.61%	6.00%	0.04%	58	D-2
13 Accumulated Deferred Income Taxes	3,372	2.14%	0.00%	0.00%	0	D-2
14 Total	<u>157,778</u>	<u>100.00%</u>		<u>7.51%</u>	<u>11,850</u>	

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