

**WASTEWATER  
OPERATION  
SECTION**

**WASTEWATER LISTING OF SYSTEM GROUPS**

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.

The wastewater financial schedules (S-2 through S-10) should be filed for the group in total.

The wastewater engineering schedules (S-11 through S-13) must be filed for each system in the group.

All of the following wastewater pages (S-2 through S-13) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
Arredondo Farms / Alachua	479-S	1-1
Leisure Lakes / Highlands	359-S	3-1
TOTAL COUNTY / Lake	120-S	4-0
Fairways @ Mt. Plymouth / Lake	120-S	4-1
Holiday Haven / Lake	120-S	4-2
Kings Cove / Lake	120-S	4-3
Morningview / Lake	120-S	4-4
Summit Chase / Lake	120-S	4-5
Valencia Terrace / Lake	120-S	4-6
Venetian Village / Lake	120-S	4-7
South Seas / Lee	268-S	5-1
TOTAL COUNTY / Pasco	154-S	9-0
Jasmine Lakes / Pasco	154-S	9-1
Palm Terrace / Pasco	154-S	9-2
Zephyr Shores / Pasco	154-S	9-3

NOTE: There are no Group 2, 6, 7 or 8 numbers within the Wastewater section of this filing.

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

<p><b>YEAR OF REPORT</b> December 31, 2007</p>
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**WASTEWATER LISTING OF SYSTEM GROUPS**

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.

The wastewater financial schedules (S-2 through S-10) should be filed for the group in total.

The wastewater engineering schedules (S-11 through S-13) must be filed for each system in the group.

All of the following wastewater pages (S-2 through S-13) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
TOTAL COUNTY / Polk	506-S	10-0
Breeze Hill / Polk	506-S	10-1
Lake Gibson Estates / Polk	506-S	10-2
Rosalie Oaks / Polk	506-S	10-3
Village Water / Polk	506-S	10-4
TOTAL COUNTY / Putnam	284-S	11-0
Beccher's Point / Putnam	284-S	11-1
Palm Port / Putnam	284-S	11-2
Park Manor / Putnam	284-S	11-3
Silver Lake Oaks / Putnam	284-S	11-4
TOTAL COUNTY / Seminole	226-S	12-0
Chuluota / Seminole	226-S	12-1
Florida Central Commerce Park / Seminole	226-S	12-2
The Woods / Sumter	441-S	13-1
Jungle Den / Volusia	182-S	14-1
Sunny Hills / Washington	435-S	15-1

NOTE: There are no Group 2, 6, 7 or 8 numbers within the Wastewater section of this filing.

UTILITY NAME: AOUA UTILITIES FLORIDA, INC.

<b>YEAR OF REPORT</b> December 31, 2007
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SYSTEM NAME / COUNTY : TOTAL / PSC REGULATED COUNTIES

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 26,287,594
	Less:		
	Nonused and Useful Plant (1)		0
108	Accumulated Depreciation	S-6(b)	8,788,879
110	Accumulated Amortization		0
271	Contributions in Aid of Construction	S-7	4,613,893
252	Advances for Construction	F-20	0
Subtotal			\$ 12,884,822
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 2,408,201
Subtotal			\$ 15,293,023
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	(11,258)
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	4,711
	Working Capital Allowance (3)		362,267
	Other (Specify):		0
			0
			0
<b>WASTEWATER RATE BASE</b>			<b>\$ 15,648,743</b>
<b>WASTEWATER OPERATING INCOME</b>		S-3	<b>\$ (502,259)</b>
<b>ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)</b>			<b>- %</b>

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

<b>YEAR OF REPORT</b> December 31, 2007
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SYSTEM NAME / COUNTY :

ARREDONDO FARMS / ALACHUA

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 287,150
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	196,886
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	0
252	Advances for Construction	F-20	
Subtotal			\$ 90,264
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 0
Subtotal			\$ 90,264
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		16,338
	Other (Specify):		
WASTEWATER RATE BASE			\$ 106,602
WASTEWATER OPERATING INCOME		S-3	\$ (32,081)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			- %

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

<b>YEAR OF REPORT</b> December 31, 2007
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SYSTEM NAME / COUNTY : LEISURE LAKES / HIGHLANDS

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 351,246
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	234,630
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	242,870
252	Advances for Construction	F-20	
Subtotal			\$ (126,254)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 201,276
Subtotal			\$ 75,022
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		10,364
	Other (Specify):		
WASTEWATER RATE BASE			\$ <u>85,386</u>
WASTEWATER OPERATING INCOME		S-3	\$ <u>(12,708)</u>
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>- %</u>

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT December 31, 2007
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SYSTEM NAME / COUNTY : TOTAL COUNTY / LAKE

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 2,496,209
	Less:		
	Nonused and Useful Plant (1)		0
108	Accumulated Depreciation	S-6(b)	1,289,783
110	Accumulated Amortization		0
271	Contributions in Aid of Construction	S-7	596,138
252	Advances for Construction	F-20	0
Subtotal			\$ 610,288
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 456,116
Subtotal			\$ 1,066,404
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		70,234
	Other (Specify):		0
WASTEWATER RATE BASE			\$ 1,136,638
WASTEWATER OPERATING INCOME		S-3	\$ (86,264)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			- %

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

<b>YEAR OF REPORT</b> December 31, 2007
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SYSTEM NAME / COUNTY : FAIRWAYS @ MT. PLYMOUTH / LAKE

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 0
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	0
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	0
252	Advances for Construction	F-20	
Subtotal			\$ 0
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 0
Subtotal			\$ 0
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		4,919
	Other (Specify):		
WASTEWATER RATE BASE			\$ <u>4,919</u>
WASTEWATER OPERATING INCOME		S-3	\$ <u>8,573</u>
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>- %</u>

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

SYSTEM ACQUIRED IN 2007 - RATE BASE RECORDED IN ACCOUNT 104 PENDING RECLASSIFICATION



UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT December 31, 2007
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SYSTEM NAME / COUNTY : HOLIDAY HAVEN / LAKE

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 793,128
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	369,393
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	76,635
252	Advances for Construction	F-20	
Subtotal			\$ 347,100
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 51,719
Subtotal			\$ 398,819
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		8,209
	Other (Specify):		
WASTEWATER RATE BASE			\$ 407,028
WASTEWATER OPERATING INCOME		S-3	\$ (27,208)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			- %

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

<b>YEAR OF REPORT</b> December 31, 2007
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SYSTEM NAME / COUNTY : KINGS COVE / LAKE

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 399,419
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	201,160
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	170,432
252	Advances for Construction	F-20	
Subtotal			\$ 27,827
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 121,243
Subtotal			\$ 149,070
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		10,011
	Other (Specify):		
WASTEWATER RATE BASE			\$ 159,081
WASTEWATER OPERATING INCOME		S-3	\$ 10,050
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			6.32%

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT December 31, 2007
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SYSTEM NAME / COUNTY :

MORNINGVIEW / LAKE

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 172,207
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	133,408
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	7,756
252	Advances for Construction	F-20	
Subtotal			\$ 31,043
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 5,360
Subtotal			\$ 36,403
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		3,446
	Other (Specify):		
WASTEWATER RATE BASE			\$ 39,849
WASTEWATER OPERATING INCOME		S-3	\$ (9,916)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			- %

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2007

SYSTEM NAME / COUNTY : SUMMIT CHASE / LAKE

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 323,991
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	159,799
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	148,989
252	Advances for Construction	F-20	
Subtotal			\$ 15,203
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 118,960
Subtotal			\$ 134,163
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		17,853
	Other (Specify):		
WASTEWATER RATE BASE			\$ 152,016
WASTEWATER OPERATING INCOME		S-3	\$ (29,932)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			- %

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT December 31, 2007
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SYSTEM NAME / COUNTY : VALENCIA TERRACE / LAKE

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 475,094
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	241,523
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	41,102
252	Advances for Construction	F-20	
Subtotal			\$ 192,469
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 14,150
Subtotal			\$ 206,619
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		11,455
	Other (Specify):		
WASTEWATER RATE BASE			\$ 218,074
WASTEWATER OPERATING INCOME		S-3	\$ 10,023
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			4.60%

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2007

SYSTEM NAME / COUNTY : VENETIAN VILLAGE / LAKE

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 332,370
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	184,500
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	151,224
252	Advances for Construction	F-20	
Subtotal			\$ (3,354)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 144,684
Subtotal			\$ 141,330
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		14,341
	Other (Specify):		
WASTEWATER RATE BASE			\$ 155,671
WASTEWATER OPERATING INCOME		S-3	\$ (47,504)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			- %

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT December 31, 2007
-------------------------------------

SYSTEM NAME / COUNTY :

SOUTH SEAS / LEE

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 3,580,130
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	1,784,650
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	425,988
252	Advances for Construction	F-20	
Subtotal			\$ 1,369,492
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 386,184
Subtotal			\$ 1,755,676
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		41,206
	Other (Specify):		
WASTEWATER RATE BASE			\$ 1,796,882
WASTEWATER OPERATING INCOME		S-3	\$ (37,163)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			- %

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

<b>YEAR OF REPORT</b> December 31, 2007
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SYSTEM NAME / COUNTY : TOTAL COUNTY / PASCO

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 4,958,780
	Less:		
	Nonused and Useful Plant (1)		0
108	Accumulated Depreciation	S-6(b)	1,525,822
110	Accumulated Amortization		0
271	Contributions in Aid of Construction	S-7	595,443
252	Advances for Construction	F-20	0
Subtotal			\$ 2,837,515
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 500,347
Subtotal			\$ 3,337,862
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	(11,258)
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	4,711
	Working Capital Allowance (3)		76,510
	Other (Specify):		0
<b>WASTEWATER RATE BASE</b>			\$ <u>3,407,825</u>
<b>WASTEWATER OPERATING INCOME</b>		S-3	\$ <u>56,532</u>
<b>ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)</b>			<u>1.66%</u>

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.



UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT  
December 31, 2007

SYSTEM NAME / COUNTY : JASMINE LAKES / PASCO

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 3,242,620
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	1,077,005
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	165,547
252	Advances for Construction	F-20	
Subtotal			\$ 2,000,068
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 166,401
Subtotal			\$ 2,166,469
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	(11,258)
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	4,711
	Working Capital Allowance (3)		40,223
	Other (Specify):		
WASTEWATER RATE BASE			\$ <u>2,200,145</u>
WASTEWATER OPERATING INCOME		S-3	\$ <u>(45,249)</u>
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>- %</u>

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

<b>YEAR OF REPORT</b> December 31, 2007
--

SYSTEM NAME / COUNTY : PALM TERRACE / PASCO

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 1,363,677
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	<u>292,977</u>
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	<u>345,250</u>
252	Advances for Construction	F-20	
Subtotal			\$ <u>725,450</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 290,139
Subtotal			\$ <u>1,015,589</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		<u>26,420</u>
	Other (Specify):		
WASTEWATER RATE BASE			\$ <u>1,042,009</u>
WASTEWATER OPERATING INCOME		S-3	\$ <u>74,392</u>
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>7.14%</u>

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2007

SYSTEM NAME / COUNTY :

ZEPHYR SHORES / PASCO

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 352,483
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	155,840
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	84,646
252	Advances for Construction	F-20	
Subtotal			\$ 111,997
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 43,807
Subtotal			\$ 155,804
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		9,867
	Other (Specify):		
WASTEWATER RATE BASE			\$ 165,671
WASTEWATER OPERATING INCOME		S-3	\$ 27,389
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			16.53%

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

<b>YEAR OF REPORT</b> December 31, 2007
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SYSTEM NAME / COUNTY : TOTAL COUNTY / POLK

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 3,963,873
	Less:		
	Nonused and Useful Plant (1)		0
108	Accumulated Depreciation	S-6(b)	754,276
110	Accumulated Amortization		0
271	Contributions in Aid of Construction	S-7	266,041
252	Advances for Construction	F-20	0
Subtotal			\$ 2,943,556
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 84,946
Subtotal			\$ 3,028,502
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		44,280
	Other (Specify):		0
<b>WASTEWATER RATE BASE</b>			<b>\$ 3,072,782</b>
<b>WASTEWATER OPERATING INCOME</b>		S-3	<b>\$ (137,923)</b>
<b>ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)</b>			<b>- %</b>

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT December 31, 2007
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SYSTEM NAME / COUNTY :

BREEZE HILL / POLK

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 0
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	0
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	0
252	Advances for Construction	F-20	
Subtotal			\$ 0
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 0
Subtotal			\$ 0
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		1,788
	Other (Specify):		
WASTEWATER RATE BASE			\$ 1,788
WASTEWATER OPERATING INCOME		S-3	\$ 1,452
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			- %

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

SYSTEM ACQUIRED IN 2007 - RATE BASE RECORDED IN ACCOUNT 104 PENDING RECLASSIFICATION

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

<b>YEAR OF REPORT</b> December 31, 2007
--

SYSTEM NAME / COUNTY : LAKE GIBSON ESTATES / POLK

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 2,577,641
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	605,378
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	255,269
252	Advances for Construction	F-20	
Subtotal			\$ 1,716,994
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 83,268
Subtotal			\$ 1,800,262
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		23,105
	Other (Specify):		
WASTEWATER RATE BASE			\$ 1,823,367
WASTEWATER OPERATING INCOME		S-3	\$ (129,298)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			- %

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2007

SYSTEM NAME / COUNTY :

ROSALIE OAKS / POLK

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 298,126
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	20,381
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	8,900
252	Advances for Construction	F-20	
Subtotal			\$ 268,845
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 1,648
Subtotal			\$ 270,493
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		5,200
	Other (Specify):		
WASTEWATER RATE BASE			\$ 275,693
WASTEWATER OPERATING INCOME		S-3	\$ (15,052)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			- %

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

<b>YEAR OF REPORT</b> December 31, 2007
--

SYSTEM NAME / COUNTY : VILLAGE WATER / POLK

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 1,088,106
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	128,517
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	1,872
252	Advances for Construction	F-20	
Subtotal			\$ 957,717
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 30
Subtotal			\$ 957,747
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		14,187
	Other (Specify):		
<b>WASTEWATER RATE BASE</b>			<b>\$ 971,934</b>
<b>WASTEWATER OPERATING INCOME</b>		S-3	<b>\$ 4,975</b>
<b>ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)</b>			<b>0.51%</b>

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.



UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

<p><b>YEAR OF REPORT</b> December 31, 2007</p>
--

SYSTEM NAME / COUNTY :

TOTAL COUNTY / PUTNAM

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 853,316
	Less:		
	Nonused and Useful Plant (1)		0
108	Accumulated Depreciation	S-6(b)	391,607
110	Accumulated Amortization		0
271	Contributions in Aid of Construction	S-7	66,506
252	Advances for Construction	F-20	0
Subtotal			\$ 395,203
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 43,892
Subtotal			\$ 439,095
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		20,905
	Other (Specify):		0
WASTEWATER RATE BASE			\$ 460,000
WASTEWATER OPERATING INCOME		S-3	\$ (61,804)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			- %

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2007

SYSTEM NAME / COUNTY: BEECHER'S POINT / PUTNAM

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 388,040
	Less: Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	76,248
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	20,605
252	Advances for Construction	F-20	
Subtotal			\$ 291,187
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 16,489
Subtotal			\$ 307,676
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		6,348
	Other (Specify):		
WASTEWATER RATE BASE			\$ 314,024
WASTEWATER OPERATING INCOME		S-3	\$ (30,721)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			- %

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

<b>YEAR OF REPORT</b> December 31, 2007
--

SYSTEM NAME / COUNTY :

PALM PORT / PUTNAM

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 296,024
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	196,383
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	26,653
252	Advances for Construction	F-20	
Subtotal			\$ 72,988
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 14,326
Subtotal			\$ 87,314
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		5,791
	Other (Specify):		
WASTEWATER RATE BASE			\$ 93,105
WASTEWATER OPERATING INCOME		S-3	\$ (2,040)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			- %

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

<b>YEAR OF REPORT</b> December 31, 2007
--

SYSTEM NAME / COUNTY : PARK MANOR / PUTNAM

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 58,279
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	35,749
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	785
252	Advances for Construction	F-20	
Subtotal			\$ 21,745
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 680
Subtotal			\$ 22,425
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		3,923
	Other (Specify):		
WASTEWATER RATE BASE			\$ 26,348
WASTEWATER OPERATING INCOME		S-3	\$ (12,605)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			-%

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

<b>YEAR OF REPORT</b> December 31, 2007
--

SYSTEM NAME / COUNTY :

SILVER LAKE OAKS / PUTNAM

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 110,973
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	<u>83,227</u>
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	<u>18,463</u>
252	Advances for Construction	F-20	
Subtotal			\$ <u>9,283</u>
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 12,397
Subtotal			\$ <u>21,680</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		<u>4,843</u>
	Other (Specify):		
<b>WASTEWATER RATE BASE</b>			\$ <u><u>26,523</u></u>
<b>WASTEWATER OPERATING INCOME</b>		S-3	\$ <u><u>(16,438)</u></u>
<b>ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)</b>			<u><u>- %</u></u>

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2007

SYSTEM NAME / COUNTY : TOTAL COUNTY / SEMINOLE

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 8,532,652
	Less:		
	Nonused and Useful Plant (1)		0
108	Accumulated Depreciation	S-6(b)	1,865,439
110	Accumulated Amortization		0
271	Contributions in Aid of Construction	S-7	2,219,500
252	Advances for Construction	F-20	0
Subtotal			\$ 4,447,713
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 596,347
Subtotal			\$ 5,044,060
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		59,098
	Other (Specify):		0
WASTEWATER RATE BASE			\$ 5,103,158
WASTEWATER OPERATING INCOME		S-3	\$ (135,774)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			- %

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

<b>YEAR OF REPORT</b> December 31, 2007
--

SYSTEM NAME / COUNTY : CHULUOTA / SEMINOLE

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 6,997,515
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	984,081
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	1,600,680
252	Advances for Construction	F-20	
Subtotal			\$ 4,412,754
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 280,663
Subtotal			\$ 4,693,417
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		26,078
	Other (Specify):		
WASTEWATER RATE BASE			\$ 4,719,495
WASTEWATER OPERATING INCOME		S-3	\$ 6,214
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			0.13%

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2007

SYSTEM NAME / COUNTY :

FLORIDA CENTRAL COMMERCE PARK / SEMINOLE

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 1,535,137
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	881,358
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	618,820
252	Advances for Construction	F-20	
Subtotal			\$ 34,959
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 315,684
Subtotal			\$ 350,643
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		33,020
	Other (Specify):		
WASTEWATER RATE BASE			\$ 383,663
WASTEWATER OPERATING INCOME		S-3	\$ (141,988)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>- %</u>

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.



UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2007

SYSTEM NAME / COUNTY :

THE WOODS / SUMTER

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 139,323
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	90,910
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	64,285
252	Advances for Construction	F-20	
Subtotal			\$ (15,872)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 61,991
Subtotal			\$ 46,119
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		5,774
	Other (Specify):		
WASTEWATER RATE BASE			\$ 51,893
WASTEWATER OPERATING INCOME		S-3	\$ (23,265)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			- %

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2007

SYSTEM NAME / COUNTY : JUNGLE DEN / VOLUSIA

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 493,135
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	151,608
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	134,354
252	Advances for Construction	F-20	
Subtotal			\$ 207,173
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 75,546
Subtotal			\$ 282,719
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		6,379
	Other (Specify):		
WASTEWATER RATE BASE			\$ 289,098
WASTEWATER OPERATING INCOME		S-3	\$ (13,835)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			- %

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2007

SYSTEM NAME / COUNTY :

SUNNY HILLS / WASHINGTON

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 631,780
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	503,268
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	2,768
252	Advances for Construction	F-20	
Subtotal			\$ 125,744
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 1,556
Subtotal			\$ 127,300
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		11,179
	Other (Specify):		
WASTEWATER RATE BASE			\$ 138,479
WASTEWATER OPERATING INCOME		S-3	\$ (17,974)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			- %

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

<b>YEAR OF REPORT</b> December 31, 2007
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SYSTEM NAME / COUNTY :

TOTAL / PSC REGULATED COUNTIES

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(a)	\$ 3,093,735
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	3,395
Net Operating Revenues			\$ 3,090,340
401	Operating Expenses	S-10(a)	\$ 2,898,136
403	Depreciation Expense	S-6(a)	1,064,895
	Less: Amortization of CIAC	S-8(a)	129,651
Net Depreciation Expense			\$ 935,244
406	Amortization of Utility Plant Acquisition Adjustment	F-7	(281)
407	Amortization Expense (Other than CIAC)	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		139,216
408.11	Property Taxes		52,174
408.12	Payroll Taxes		(13,569)
408.13	Other Taxes and Licenses		0
408	Total Taxes Other Than Income		\$ 177,821
409.1	Income Taxes		(239,319)
410.10	Deferred Federal Income Taxes		0
410.11	Deferred State Income Taxes		0
411.10	Provision for Deferred Income Taxes - Credit		0
412.10	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		0
Utility Operating Expenses			\$ 3,771,601
Utility Operating Income			\$ (681,261)
Add Back:			
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$ 3,395
413	Income From Utility Plant Leased to Others		0
414	Gains (losses) From Disposition of Utility Property		0
420	Allowance for Funds Used During Construction		175,607
Total Utility Operating Income			\$ (502,259)

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

<b>YEAR OF REPORT</b> December 31, 2007
--

SYSTEM NAME / COUNTY :

ARREDONDO FARMS / ALACHUA

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(a)	\$ 102,046
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 102,046
401	Operating Expenses	S-10(a)	\$ 130,701
403	Depreciation Expense	S-6(a)	13,929
	Less: Amortization of CIAC	S-8(a)	0
Net Depreciation Expense			\$ 13,929
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		4,591
408.11	Property Taxes		
408.12	Payroll Taxes		(709)
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 3,882
409.1	Income Taxes		(13,914)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 134,598
Utility Operating Income			\$ (32,552)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		471
Total Utility Operating Income			\$ (32,081)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2007

SYSTEM NAME / COUNTY : LEISURE LAKES / HIGHLANDS

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(a)	\$ 69,196
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	422
Net Operating Revenues			\$ 68,774
401	Operating Expenses	S-10(a)	\$ 82,913
403	Depreciation Expense	S-6(a)	13,285
	Less: Amortization of CIAC	S-8(a)	10,351
Net Depreciation Expense			\$ 2,934
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		3,114
408.11	Property Taxes		1,954
408.12	Payroll Taxes		(580)
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 4,488
409.1	Income Taxes		(8,431)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 81,904
Utility Operating Income			\$ (13,130)
Add Back:			
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$ 422
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ (12,708)

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2007

SYSTEM NAME / COUNTY :

TOTAL COUNTY / LAKE

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 424,876
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	753
Net Operating Revenues			\$ 424,123
401	Operating Expenses	S-10(a)	\$ 561,875
403	Depreciation Expense	S-6(a)	91,907
	Less: Amortization of CIAC	S-8(a)	82,114
Net Depreciation Expense			\$ 9,793
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		19,119
408.11	Property Taxes		0
408.12	Payroll Taxes		(2,090)
408.13	Other Taxes and Licenses		0
408	Total Taxes Other Than Income		\$ 17,029
409.1	Income Taxes		(75,907)
410.10	Deferred Federal Income Taxes		0
410.11	Deferred State Income Taxes		0
411.10	Provision for Deferred Income Taxes - Credit		0
412.10	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		0
Utility Operating Expenses			\$ 512,790
Utility Operating Income			\$ (88,667)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 753
413	Income From Utility Plant Leased to Others		0
414	Gains (losses) From Disposition of Utility Property		0
420	Allowance for Funds Used During Construction		1,650
Total Utility Operating Income			\$ (86,264)

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2007

SYSTEM NAME / COUNTY :

FAIRWAYS @ MT. PLYMOUTH / LAKE

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(a)	\$ 54,648
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 54,648
401	Operating Expenses	S-10(a)	\$ 39,350
403	Depreciation Expense	S-6(a)	0
	Less: Amortization of CIAC	S-8(a)	0
Net Depreciation Expense			\$ 0
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		2,459
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 2,459
409.1	Income Taxes		4,616
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 46,425
Utility Operating Income			\$ 8,223
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		350
Total Utility Operating Income			\$ 8,573



UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

<b>YEAR OF REPORT</b> December 31, 2007
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SYSTEM NAME / COUNTY :

HOLIDAY HAVEN / LAKE

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(a)	\$ 53,993
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 53,993
401	Operating Expenses	S-10(a)	\$ 65,672
403	Depreciation Expense	S-6(a)	27,225
	Less: Amortization of CIAC	S-8(a)	79
Net Depreciation Expense			\$ 27,146
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		2,429
408.11	Property Taxes		
408.12	Payroll Taxes		(253)
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 2,176
409.1	Income Taxes		(13,793)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 81,201
Utility Operating Income			\$ (27,208)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ (27,208)

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

<b>YEAR OF REPORT</b> December 31, 2007
--

SYSTEM NAME / COUNTY :

KINGS COVE / LAKE

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 74,077
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 74,077
401	Operating Expenses	S-10(a)	\$ 80,090
403	Depreciation Expense	S-6(a)	15,497
	Less: Amortization of CIAC	S-8(a)	27,126
Net Depreciation Expense			\$ (11,629)
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		3,333
408.11	Property Taxes		
408.12	Payroll Taxes		(414)
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 2,919
409.1	Income Taxes		(7,168)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 64,212
Utility Operating Income			\$ 9,865
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		185
Total Utility Operating Income			\$ 10,050

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

<b>YEAR OF REPORT</b> December 31, 2007
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SYSTEM NAME / COUNTY :

MORNINGVIEW / LAKE

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 21,817
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 21,817
401	Operating Expenses	S-10(a)	\$ 27,565
403	Depreciation Expense	S-6(a)	7,836
	Less: Amortization of CIAC	S-8(a)	12
Net Depreciation Expense			\$ 7,824
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		982
408.11	Property Taxes		
408.12	Payroll Taxes		(69)
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 913
409.1	Income Taxes		(4,569)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 31,733
Utility Operating Income			\$ (9,916)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ (9,916)

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2007

SYSTEM NAME / COUNTY :

SUMMIT CHASE / LAKE

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(a)	\$ 42,011
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 42,011
401	Operating Expenses	S-10(a)	\$ 142,825
403	Depreciation Expense	S-6(a)	8,892
	Less: Amortization of CIAC	S-8(a)	47,078
Net Depreciation Expense			\$ (38,186)
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		1,891
408.11	Property Taxes		
408.12	Payroll Taxes		(454)
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 1,437
409.1	Income Taxes		(34,133)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 71,943
Utility Operating Income			\$ (29,932)
<b>Add Back:</b>			
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ (29,932)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT December 31, 2007
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SYSTEM NAME / COUNTY : VALENCIA TERRACE / LAKE

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 127,916
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	212
Net Operating Revenues			\$ 127,704
401	Operating Expenses	S-10(a)	\$ 91,642
403	Depreciation Expense	S-6(a)	18,574
	Less: Amortization of CIAC	S-8(a)	1,252
Net Depreciation Expense			\$ 17,322
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		5,756
408.11	Property Taxes		
408.12	Payroll Taxes		(703)
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 5,053
409.1	Income Taxes		5,341
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 119,358
Utility Operating Income			\$ 8,346
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 212
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		1,465
Total Utility Operating Income			\$ 10,023

UTILITY NAME: AOUA UTILITES FLORIDA, INC.

YEAR OF REPORT  
December 31, 2007

SYSTEM NAME / COUNTY : VENETIAN VILLAGE / LAKE

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 50,414
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	541
Net Operating Revenues			\$ 49,873
401	Operating Expenses	S-10(a)	\$ 114,731
403	Depreciation Expense	S-6(a)	13,883
	Less: Amortization of CIAC	S-8(a)	6,567
Net Depreciation Expense			\$ 7,316
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		2,269
408.11	Property Taxes		
408.12	Payroll Taxes		(197)
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 2,072
409.1	Income Taxes		(26,201)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 97,918
Utility Operating Income			\$ (48,045)
Add Back:			
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$ 541
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ (47,504)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2007

SYSTEM NAME / COUNTY : SOUTH SEAS / LEE

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 452,894
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 452,894
401	Operating Expenses	S-10(a)	\$ 329,648
403	Depreciation Expense	S-6(a)	169,717
	Less: Amortization of CIAC	S-8(a)	19,306
Net Depreciation Expense			\$ 150,411
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		20,380
408.11	Property Taxes		22,839
408.12	Payroll Taxes		(134)
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 43,085
409.1	Income Taxes		(19,210)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 503,934
Utility Operating Income			\$ (51,040)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		13,877
Total Utility Operating Income			\$ (37,163)

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2007

SYSTEM NAME / COUNTY :

TOTAL COUNTY / PASCO

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(a)	\$ 892,729
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 892,729
401	Operating Expenses	S-10(a)	\$ 612,082
403	Depreciation Expense	S-6(a)	167,586
	Less: Amortization of CIAC	S-8(a)	10,009
Net Depreciation Expense			\$ 157,577
406	Amortization of Utility Plant Acquisition Adjustment	F-7	(281)
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		40,172
408.11	Property Taxes		0
408.12	Payroll Taxes		(6,708)
408.13	Other Taxes and Licenses		0
408	Total Taxes Other Than Income		\$ 33,464
409.1	Income Taxes		45,355
410.10	Deferred Federal Income Taxes		0
410.11	Deferred State Income Taxes		0
411.10	Provision for Deferred Income Taxes - Credit		0
412.10	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		0
Utility Operating Expenses			\$ 848,197
Utility Operating Income			\$ 44,532
<b>Add Back:</b>			
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		0
414	Gains (losses) From Disposition of Utility Property		0
420	Allowance for Funds Used During Construction		12,000
Total Utility Operating Income			\$ 56,532



UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2007

SYSTEM NAME / COUNTY :

JASMINE LAKES / PASCO

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 373,632
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 373,632
401	Operating Expenses	S-10(a)	\$ 321,787
403	Depreciation Expense	S-6(a)	115,604
	Less: Amortization of CIAC	S-8(a)	6,370
Net Depreciation Expense			\$ 109,234
406	Amortization of Utility Plant Acquisition Adjustment	F-7	(281)
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		16,813
408.11	Property Taxes		
408.12	Payroll Taxes		(3,313)
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 13,500
409.1	Income Taxes		(13,986)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 430,254
Utility Operating Income			\$ (56,622)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		11,373
Total Utility Operating Income			\$ (45,249)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

<b>YEAR OF REPORT</b> December 31, 2007
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SYSTEM NAME / COUNTY : PALM TERRACE / PASCO

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(a)	\$ 384,667
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 384,667
401	Operating Expenses	S-10(a)	\$ 211,359
403	Depreciation Expense	S-6(a)	39,040
	Less: Amortization of CIAC	S-8(a)	24
Net Depreciation Expense			\$ 39,016
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		17,310
408.11	Property Taxes		
408.12	Payroll Taxes		(2,167)
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 15,143
409.1	Income Taxes		45,105
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 310,623
Utility Operating Income			\$ 74,044
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		348
Total Utility Operating Income			\$ 74,392

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2007

SYSTEM NAME / COUNTY :

ZEPHYR SHORES / PASCO

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(a)	\$ 134,430
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 134,430
401	Operating Expenses	S-10(a)	\$ 78,936
403	Depreciation Expense	S-6(a)	12,942
	Less: Amortization of CIAC	S-8(a)	3,615
Net Depreciation Expense			\$ 9,327
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		6,049
408.11	Property Taxes		
408.12	Payroll Taxes		(1,228)
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 4,821
409.1	Income Taxes		14,236
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 107,320
Utility Operating Income			\$ 27,110
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		279
Total Utility Operating Income			\$ 27,389

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT December 31, 2007
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SYSTEM NAME / COUNTY : TOTAL COUNTY / POLK

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(a)	\$ 299,010
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 299,010
401	Operating Expenses	S-10(a)	\$ 354,248
403	Depreciation Expense	S-6(a)	151,755
	Less: Amortization of CIAC	S-8(a)	844
Net Depreciation Expense			\$ 150,911
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		13,455
408.11	Property Taxes		0
408.12	Payroll Taxes		(927)
408.13	Other Taxes and Licenses		0
408	Total Taxes Other Than Income		\$ 12,528
409.1	Income Taxes		(72,559)
410.10	Deferred Federal Income Taxes		0
410.11	Deferred State Income Taxes		0
411.10	Provision for Deferred Income Taxes - Credit		0
412.10	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		0
Utility Operating Expenses			\$ 445,128
Utility Operating Income			\$ (146,118)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		0
414	Gains (losses) From Disposition of Utility Property		0
420	Allowance for Funds Used During Construction		8,195
Total Utility Operating Income			\$ (137,923)

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2007

SYSTEM NAME / COUNTY :

BREEZE HILL / POLK

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 17,319
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 17,319
401	Operating Expenses	S-10(a)	\$ 14,306
403	Depreciation Expense	S-6(a)	0
	Less: Amortization of CIAC	S-8(a)	0
Net Depreciation Expense			\$ 0
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		779
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 779
409.1	Income Taxes		782
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 15,867
Utility Operating Income			\$ 1,452
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ 1,452

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

<b>YEAR OF REPORT</b> December 31, 2007
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SYSTEM NAME / COUNTY : LAKE GIBSON ESTATES / POLK

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(a)	\$ 98,681
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 98,681
401	Operating Expenses	S-10(a)	\$ 184,843
403	Depreciation Expense	S-6(a)	107,439
	Less: Amortization of CIAC	S-8(a)	562
Net Depreciation Expense			\$ 106,877
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		4,441
408.11	Property Taxes		
408.12	Payroll Taxes		(657)
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 3,784
409.1	Income Taxes		(65,123)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 230,381
Utility Operating Income			\$ (131,700)
<b>Add Back:</b>			
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		2,402
Total Utility Operating Income			\$ (129,298)

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2007

SYSTEM NAME / COUNTY :

ROSALIE OAKS / POLK

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(a)	\$ 26,909
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 26,909
401	Operating Expenses	S-10(a)	\$ 41,600
403	Depreciation Expense	S-6(a)	10,901
	Less: Amortization of CIAC	S-8(a)	252
Net Depreciation Expense			\$ 10,649
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		1,211
408.11	Property Taxes		
408.12	Payroll Taxes		(197)
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 1,014
409.1	Income Taxes		(8,622)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 44,641
Utility Operating Income			\$ (17,732)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		2,680
Total Utility Operating Income			\$ (15,052)

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

<p><b>YEAR OF REPORT</b> December 31, 2007</p>
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SYSTEM NAME / COUNTY :

VILLAGE WATER / POLK

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(a)	\$ 156,101
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 156,101
401	Operating Expenses	S-10(a)	\$ 113,499
403	Depreciation Expense	S-6(a)	33,415
	Less: Amortization of CIAC	S-8(a)	30
Net Depreciation Expense			\$ 33,385
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		7,024
408.11	Property Taxes		
408.12	Payroll Taxes		(73)
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 6,951
409.1	Income Taxes		404
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 154,239
Utility Operating Income			\$ 1,862
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		3,113
Total Utility Operating Income			\$ 4,975



UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2007

SYSTEM NAME / COUNTY :

TOTAL COUNTY / PUTNAM

## WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 112,209
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	2,220
Net Operating Revenues			\$ 109,989
401	Operating Expenses	S-10(a)	\$ 167,236
403	Depreciation Expense	S-6(a)	34,380
	Less: Amortization of CIAC	S-8(a)	1,337
Net Depreciation Expense			\$ 33,043
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		5,050
408.11	Property Taxes		2,113
408.12	Payroll Taxes		(423)
408.13	Other Taxes and Licenses		0
408	Total Taxes Other Than Income		\$ 6,740
409.1	Income Taxes		(33,006)
410.10	Deferred Federal Income Taxes		0
410.11	Deferred State Income Taxes		0
411.10	Provision for Deferred Income Taxes - Credit		0
412.10	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		0
Utility Operating Expenses			\$ 174,013
Utility Operating Income			\$ (64,024)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 2,220
413	Income From Utility Plant Leased to Others		0
414	Gains (losses) From Disposition of Utility Property		0
420	Allowance for Funds Used During Construction		0
Total Utility Operating Income			\$ (61,804)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2007

SYSTEM NAME / COUNTY : BEECHER'S POINT / PUTNAM

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 17,203
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 17,203
401	Operating Expenses	S-10(a)	\$ 50,782
403	Depreciation Expense	S-6(a)	12,599
	Less: Amortization of CIAC	S-8(a)	11
Net Depreciation Expense			\$ 12,588
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		774
408.11	Property Taxes		
408.12	Payroll Taxes		(35)
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 739
409.1	Income Taxes		(16,185)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 47,924
Utility Operating Income			\$ (30,721)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ (30,721)

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2007

SYSTEM NAME / COUNTY :

PALM PORT / PUTNAM

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(a)	\$ 61,127
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	2,220
Net Operating Revenues			\$ 58,907
401	Operating Expenses	S-10(a)	\$ 46,328
403	Depreciation Expense	S-6(a)	14,501
	Less: Amortization of CIAC	S-8(a)	966
Net Depreciation Expense			\$ 13,535
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		2,751
408.11	Property Taxes		1,987
408.12	Payroll Taxes		(224)
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 4,514
409.1	Income Taxes		(1,210)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 63,167
Utility Operating Income			\$ (4,260)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 2,220
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ (2,040)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT  
December 31, 2007

SYSTEM NAME / COUNTY : PARK MANOR / PUTNAM

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(a)	\$ 15,056
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 15,056
401	Operating Expenses	S-10(a)	\$ 31,383
403	Depreciation Expense	S-6(a)	2,317
	Less: Amortization of CIAC	S-8(a)	0
Net Depreciation Expense			\$ 2,317
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		678
408.11	Property Taxes		126
408.12	Payroll Taxes		(57)
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 747
409.1	Income Taxes		(6,786)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 27,661
Utility Operating Income			\$ (12,605)
Add Back:			
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ (12,605)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2007

SYSTEM NAME / COUNTY : SILVER LAKE OAKS / PUTNAM

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 18,823
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 18,823
401	Operating Expenses	S-10(a)	\$ 38,743
403	Depreciation Expense	S-6(a)	4,963
	Less: Amortization of CIAC	S-8(a)	360
Net Depreciation Expense			\$ 4,603
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		847
408.11	Property Taxes		
408.12	Payroll Taxes		(107)
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 740
409.1	Income Taxes		(8,825)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 35,261
Utility Operating Income			\$ (16,438)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ (16,438)

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2007

SYSTEM NAME / COUNTY :

TOTAL COUNTY / SEMINOLE

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(a)	\$ 587,465
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 587,465
401	Operating Expenses	S-10(a)	\$ 472,781
403	Depreciation Expense	S-6(a)	378,548
	Less: Amortization of CIAC	S-8(a)	5,634
Net Depreciation Expense			\$ 372,914
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		26,436
408.11	Property Taxes		25,103
408.12	Payroll Taxes		(1,212)
408.13	Other Taxes and Licenses		0
408	Total Taxes Other Than Income		\$ 50,327
409.1	Income Taxes		(40,520)
410.10	Deferred Federal Income Taxes		0
410.11	Deferred State Income Taxes		0
411.10	Provision for Deferred Income Taxes - Credit		0
412.10	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		0
Utility Operating Expenses			\$ 855,502
Utility Operating Income			\$ (268,037)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		0
414	Gains (losses) From Disposition of Utility Property		0
420	Allowance for Funds Used During Construction		132,263
Total Utility Operating Income			\$ (135,774)

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2007

SYSTEM NAME / COUNTY :

CHULUOTA / SEMINOLE

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(a)	\$ 436,466
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 436,466
401	Operating Expenses	S-10(a)	\$ 208,624
403	Depreciation Expense	S-6(a)	315,622
	Less: Amortization of CIAC	S-8(a)	4,545
Net Depreciation Expense			\$ 311,077
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		19,641
408.11	Property Taxes		
408.12	Payroll Taxes		(1,070)
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 18,571
409.1	Income Taxes		24,243
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 562,515
Utility Operating Income			\$ (126,049)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		132,263
Total Utility Operating Income			\$ 6,214

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: FLORIDA CENTRAL COMMERCE PARK / SEMINOLE

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 150,999
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 150,999
401	Operating Expenses	S-10(a)	\$ 264,157
403	Depreciation Expense	S-6(a)	62,926
	Less: Amortization of CIAC	S-8(a)	1,089
Net Depreciation Expense			\$ 61,837
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		6,795
408.11	Property Taxes		25,103
408.12	Payroll Taxes		(142)
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 31,756
409.1	Income Taxes		(64,763)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 292,987
Utility Operating Income			\$ (141,988)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ (141,988)



UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2007

SYSTEM NAME / COUNTY :

THE WOODS / SUMTER

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(a)	\$ 20,232
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 20,232
401	Operating Expenses	S-10(a)	\$ 46,188
403	Depreciation Expense	S-6(a)	6,440
	Less: Amortization of CIAC	S-8(a)	8
Net Depreciation Expense			\$ 6,432
406	Amortization of Utility Plant Acquisition Adjustment	F-7	_____
407	Amortization Expense (Other than CIAC)	F-8	_____
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		911
408.11	Property Taxes		165
408.12	Payroll Taxes		(136)
408.13	Other Taxes and Licenses		_____
408	Total Taxes Other Than Income		\$ 940
409.1	Income Taxes		(10,063)
410.10	Deferred Federal Income Taxes		_____
410.11	Deferred State Income Taxes		_____
411.10	Provision for Deferred Income Taxes - Credit		_____
412.10	Investment Tax Credits Deferred to Future Periods		_____
412.11	Investment Tax Credits Restored to Operating Income		_____
Utility Operating Expenses			\$ 43,497
Utility Operating Income			\$ (23,265)
Add Back:			
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		_____
414	Gains (losses) From Disposition of Utility Property		_____
420	Allowance for Funds Used During Construction		_____
Total Utility Operating Income			\$ (23,265)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2007

SYSTEM NAME / COUNTY : JUNGLE DEN / VOLUSIA

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(a)	\$ 46,179
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 46,179
401	Operating Expenses	S-10(a)	\$ 51,035
403	Depreciation Expense	S-6(a)	12,859
	Less: Amortization of CIAC	S-8(a)	41
Net Depreciation Expense			\$ 12,818
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		2,078
408.11	Property Taxes		
408.12	Payroll Taxes		(280)
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 1,798
409.1	Income Taxes		(5,637)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 60,014
Utility Operating Income			\$ (13,835)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ (13,835)

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2007

SYSTEM NAME / COUNTY :

SUNNY HILLS / WASHINGTON

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(a)	\$ 86,899
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 86,899
401	Operating Expenses	S-10(a)	\$ 89,429
403	Depreciation Expense	S-6(a)	24,489
	Less: Amortization of CIAC	S-8(a)	7
Net Depreciation Expense			\$ 24,482
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		3,910
408.11	Property Taxes		
408.12	Payroll Taxes		(370)
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 3,540
409.1	Income Taxes		(5,427)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 112,024
Utility Operating Income			\$ (25,125)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		7,151
Total Utility Operating Income			\$ (17,974)

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY : TOTAL / PSC REGULATED COUNTIES

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 28,662	0	0	\$ 28,662
352	Franchises	16,653	0	0	16,653
353	Land and Land Rights	949,148	91,000	0	1,040,148
354	Structures and Improvements	1,401,592	1,495,031	59,278	2,837,345
355	Power Generation Equipment	225,839	1,558	0	227,397
360	Collection Sewers - Force	2,154,304	721,263	111,023	2,764,544
361	Collection Sewers - Gravity	3,905,705	11,670	43,601	3,873,774
362	Special Collecting Structures	96,472	0	0	96,472
363	Services to Customers	395,116	0	0	395,116
364	Flow Measuring Devices	56,741	5,472	3,784	58,429
365	Flow Measuring Installations	10,404	0	0	10,404
366	Reuse Services	1,723	0	0	1,723
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	399,164	436,721	0	835,885
371	Pumping Equipment	1,870,978	62,079	52,285	1,880,772
374	Reuse Distribution Reservoirs	124,651	0	0	124,651
375	Reuse Transmission and Distribution System	35,596	2,751	0	38,347
380	Treatment and Disposal Equipment	4,661,630	4,688,692	121,748	9,228,574
381	Plant Sewers	717,790	11,166	474	728,482
382	Outfall Sewer Lines	234,398	0	0	234,398
389	Other Plant Miscellaneous Equipment	1,453,374	1,950	9,702	1,445,622
390	Office Furniture and Equipment	33,810	7,483	465	40,828
391	Transportation Equipment	58,808	1,086	0	59,894
392	Stores Equipment	81	0	0	81
393	Tools, Shop and Garage Equipment	42,887	0	0	42,887
394	Laboratory Equipment	24,322	1,107	0	25,429
395	Power Operated Equipment	50,131	0	0	50,131
396	Communication Equipment	43,516	0	0	43,516
397	Miscellaneous Equipment	64,728	0	0	64,728
398	Other Tangible Plant	100,122	643	8,063	92,702
	Total Wastewater Plant	\$ 19,158,345	\$ 7,539,672	\$ 410,423	\$ 26,287,594

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

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY : TOTAL / PSC REGULATED COUNTIES

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (c)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 28,662						
352	Franchises	16,653						
353	Land and Land Rights		189,809	141,155	600,751	108,433	0	0
354	Structures and Improvements		45,743	140,253	1,134,684	123,286	0	1,393,379
355	Power Generation Equipment		16,987	28,833	181,175	0	402	0
360	Collection Sewers - Force		2,764,544					
361	Collection Sewers - Gravity		3,873,774					
362	Special Collecting Structures		96,472					
363	Services to Customers		395,116					
364	Flow Measuring Devices		58,429					
365	Flow Measuring Installations		10,404					
366	Reuse Services		1,723					
367	Reuse Meters and Meter Installations		0	835,885				
370	Receiving Wells			1,389,256		489,552	1,964	
371	Pumping Equipment			0			38,347	
374	Reuse Distribution Reservoirs				8,377,606	850,968		
375	Reuse Transmission and Distribution System				649,378	79,104		
380	Treatment and Disposal Equipment				234,398			
381	Plant Sewers				273,428	961		
382	Outfall Sewer Lines			1,171,233				
389	Other Plant Miscellaneous Equipment	0						
390	Office Furniture and Equipment							40,828
391	Transportation Equipment							59,894
392	Stores Equipment							81
393	Tools, Shop and Garage Equipment							42,887
394	Laboratory Equipment							25,429
395	Power Operated Equipment							50,131
396	Communication Equipment							43,516
397	Miscellaneous Equipment							64,728
398	Other Tangible Plant							92,702
	Total Wastewater Plant	\$ 45,315	\$ 7,453,001	\$ 3,706,615	\$ 11,451,420	\$ 1,776,955	\$ 40,713	\$ 1,813,575

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: ARREDONDO FARMS / ALACHUA

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0	\$	\$	\$ 0
352	Franchises	0			0
353	Land and Land Rights	7,232			7,232
354	Structures and Improvements	17,899			17,899
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	0			0
361	Collection Sewers - Gravity	82,328		552	81,776
362	Special Collecting Structures	0			0
363	Services to Customers	2,135			2,135
364	Flow Measuring Devices	635			635
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	49,604			28,109
374	Reuse Distribution Reservoirs	0		21,495	0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	101,444			101,444
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	663			663
390	Office Furniture and Equipment	1,257			1,257
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	311			311
394	Laboratory Equipment	0			0
395	Power Operated Equipment	44,132			44,132
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	1,557			1,557
	Total Wastewater Plant	\$ 309,197	\$ 0	\$ 22,047	\$ 287,150

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: ARREDONDO FARMS / ALACHUA

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (c)	.2 COLLECTION PLANT (d)	.3 SYSTEM PUMPING PLANT (e)	.4 TREATMENT AND DISPOSAL (f)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (g)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (h)	.7 GENERAL PLANT (i)
351	Organization	\$						
352	Franchises							
353	Land and Land Rights		4,172		7,232			
354	Structures and Improvements				13,727			
355	Power Generation Equipment							
360	Collection Sewers - Force		81,776					
361	Collection Sewers - Gravity							
362	Special Collecting Structures		2,135					
363	Services to Customers		635					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			28,109				
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System				101,444			
380	Treatment and Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment				663			1,257
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							311
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							44,132
398	Other Tangible Plant							1,537
	Total Wastewater Plant	\$ 0	\$ 88,718	\$ 28,109	\$ 123,066	\$ 0	\$ 0	\$ 47,257

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: LEISURE LAKES / HIGHLANDS

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0	\$	\$	\$ 0
352	Franchises	298			298
353	Land and Land Rights	2,200			2,200
354	Structures and Improvements	4,580			4,580
355	Power Generation Equipment	17,314	633		17,947
360	Collection Sewers - Force	0			0
361	Collection Sewers - Gravity	159,494			159,494
362	Special Collecting Structures	0			0
363	Services to Customers	16,349			16,349
364	Flow Measuring Devices	1,000			1,000
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	9,730			9,730
371	Pumping Equipment	27,137			27,137
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	112,053		476	111,577
381	Plant Sewers	0			0
382	Outfall Sewer Lines	934			934
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Wastewater Plant		\$ 351,089	\$ 633	\$ 476	\$ 351,246

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



UTILITY NAME: AQUA UTILITIES FLORIDA, INC.  
SYSTEM NAME / COUNTY : LEISURE LAKES / HIGHLANDS

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (c)	.2 COLLECTION PLANT (d)	.3 SYSTEM PUMPING PLANT (e)	.4 TREATMENT AND DISPOSAL (f)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (g)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (h)	.7 GENERAL PLANT (i)
351	Organization	\$ 298						
352	Franchises							
353	Land and Land Rights		2,200					
354	Structures and Improvements				4,580			
355	Power Generation Equipment				17,947			
360	Collection Sewers - Force							
361	Collection Sewers - Gravity		159,494					
362	Special Collecting Structures							
363	Services to Customers		16,349					
364	Flow Measuring Devices		1,000					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			9,730				
371	Pumping Equipment			2,737				
374	Reuse Distribution Reservoirs					24,400		
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				111,577			
381	Plant Sewers							
382	Outfall Sewer Lines				934			
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 298	\$ 179,043	\$ 12,467	\$ 135,038	\$ 24,400	\$ 0	\$ 0

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL COUNTY / LAKE

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 11,343	0	0	\$ 11,343
352	Franchises	844	0	0	844
353	Land and Land Rights	142,626	91,000	0	233,626
354	Structures and Improvements	428,499	2,192	51,166	379,525
355	Power Generation Equipment	27,192	679	0	27,871
360	Collection Sewers - Force	68,251	5,447	27,785	45,913
361	Collection Sewers - Gravity	464,825	1,059	2,350	463,534
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	60,646	0	0	60,646
364	Flow Measuring Devices	2,918	2,830	1,253	4,495
365	Flow Measuring Installations	8,098	0	0	8,098
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	65,166	0	0	65,166
371	Pumping Equipment	304,944	3,550	4,910	303,584
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equipment	623,925	1,729	183	625,471
381	Plant Sewers	186,866	848	474	187,240
382	Outfall Sewer Lines	21,025	0	0	21,025
389	Other Plant Miscellaneous Equipment	3,652	0	0	3,652
390	Office Furniture and Equipment	0	0	0	0
391	Transportation Equipment	0	0	0	0
392	Stores Equipment	0	0	0	0
393	Tools, Shop and Garage Equipment	0	0	0	0
394	Laboratory Equipment	0	0	0	0
395	Power Operated Equipment	0	0	0	0
396	Communication Equipment	460	0	0	460
397	Miscellaneous Equipment	42,983	0	0	42,983
398	Other Tangible Plant	10,733	0	0	10,733
Total Wastewater Plant		\$ 2,474,996	\$ 109,334	\$ 88,121	\$ 2,496,209

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : TOTAL COUNTY / LAKE

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 11,343						
352	Franchises	844						
353	Land and Land Rights		2,460	91,000	31,733	108,433	0	0
354	Structures and Improvements		17,314	40,088	277,939	32,024	0	12,160
355	Power Generation Equipment		0	27,871	0	0	0	0
360	Collection Sewers - Force		45,913					
361	Collection Sewers - Gravity		463,534					
362	Special Collecting Structures		0					
363	Services to Customers		60,646					
364	Flow Measuring Devices		4,495					
365	Flow Measuring Installations		8,098					
366	Reuse Services		0					
367	Reuse Meters and Meter Installations		0					
370	Receiving Wells			65,166				
371	Pumping Equipment			302,070				
374	Reuse Distribution Reservoirs			0			1,514	
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment			0			0	
381	Plant Sewers				609,197	16,274		
382	Outfall Sewer Lines				187,240	0		
389	Other Plant Miscellaneous Equipment				21,025			
390	Office Furniture and Equipment				3,192	0		
391	Transportation Equipment		0	460				
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							460
398	Other Tangible Plant							42,983
	Total Wastewater Plant	\$ 12,187	\$ 602,460	\$ 526,655	\$ 1,130,326	\$ 156,731	\$ 1,514	\$ 66,336

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AOUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY : FAIRWAYS @ MT. PLYMOUTH / LAKE

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0	\$	\$	\$ 0
352	Franchises	0			0
353	Land and Land Rights	0			0
354	Structures and Improvements	0			0
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	0			0
361	Collection Sewers - Gravity	0			0
362	Special Collecting Structures	0			0
363	Services to Customers	0			0
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	0			0
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	0			0
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Wastewater Plant		\$ 0	\$ 0	\$ 0	\$ 0

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: FAIRWAYS @ MT. PLYMOUTH / LAKE

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (i)	.7 GENERAL PLANT (k)
351	Organization	\$	\$	\$	\$	\$	\$	\$
352	Franchises							
353	Land and Land Rights							
354	Structures and Improvements							
355	Power Generation Equipment							
360	Collection Sewers - Force							
361	Collection Sewers - Gravity							
362	Special Collecting Structures							
363	Services to Customers							
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.  
SYSTEM NAME / COUNTY: HOLIDAY HAVEN / LAKE

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0			\$ 0
352	Franchises	110			110
353	Land and Land Rights	108,433			108,433
354	Structures and Improvements	34,407			34,407
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	2,672			2,672
361	Collection Sewers - Gravity	140,799	1,059	2,350	139,508
362	Special Collecting Structures	0			0
363	Services to Customers	5,012			5,012
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	2,500			2,500
371	Pumping Equipment	31,584	2,457	1,678	32,363
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	280,026	397		280,423
381	Plant Sewers	185,866	848	474	187,240
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	460			460
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
	Total Wastewater Plant	\$ 792,869	\$ 4,761	\$ 4,502	\$ 793,128

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: HOLIDAY HAVEN / LAKE

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (e)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (l)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (m)	.7 GENERAL PLANT (n)
351	Organization	\$ 110						
352	Franchises							
353	Land and Land Rights					108,433		
354	Structures and Improvements				2,383	32,024		
355	Power Generation Equipment							
360	Collection Sewers - Force		2,672					
361	Collection Sewers - Gravity		139,508					
362	Special Collecting Structures							
363	Services to Customers		5,012					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations			2,500				
370	Receiving Wells			32,363				
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				280,423			
381	Plant Sewers				187,240			
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							460
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 110	\$ 147,192	\$ 34,863	\$ 470,046	\$ 140,457	\$ 0	\$ 460

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: KINGS COVE / LAKE

WASTEWATER UTILITY PLANT ACCOUNTS

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

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

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YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : KINGS COVE / LAKE

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$						
352	Franchises							
353	Land and Land Rights			75	13,314			
354	Structures and Improvements		3,933		210,039			
355	Power Generation Equipment			27,192				
360	Collection Sewers - Force		18,454					
361	Collection Sewers - Gravity		28,197					
362	Special Collecting Structures							
363	Services to Customers		5,000					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations			626				
370	Receiving Wells			25,912			1,514	
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				12,796			
381	Plant Sewers					251		
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment				3,192			
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							40,835
398	Other Tangible Plant							8,089
	Total Wastewater Plant	\$ 0	\$ 55,584	\$ 53,805	\$ 239,341	\$ 251	\$ 1,514	\$ 48,924

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: MORNINGVIEW / LAKE

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0	\$	\$	\$ 0
352	Franchises	159			159
353	Land and Land Rights	1,140			1,140
354	Structures and Improvements	4,189			4,189
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	3,097			3,097
361	Collection Sewers - Gravity	11,399			11,399
362	Special Collecting Structures	0			0
363	Services to Customers	3,105			3,105
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	45,962			45,962
371	Pumping Equipment	70,558			70,558
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	32,598			32,598
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
	Total Wastewater Plant	\$ 172,207	\$ 0	\$ 0	\$ 172,207

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

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: MORNINGVIEW / LAKE

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 159						
352	Franchises							
353	Land and Land Rights				1,140			
354	Structures and Improvements				4,189			
355	Power Generation Equipment							
360	Collection Sewers - Force							
361	Collection Sewers - Gravity		3,097					
362	Special Collecting Structures		11,399					
363	Services to Customers		3,105					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations			45,962				
370	Receiving Wells			70,558				
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System				37,215			
380	Treatment and Disposal Equipment							
381	Plant Sewers					383		
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 159	\$ 17,601	\$ 116,520	\$ 37,544	\$ 383	\$ 0	\$ 0

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: SUMMIT CHASE / LAKE

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 11,343			\$ 11,343
352	Franchises	250			250
353	Land and Land Rights	0	90,925		90,925
354	Structures and Improvements	45,647	7,501		53,148
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	770			770
361	Collection Sewers - Gravity	58,256			58,256
362	Special Collecting Structures	0			0
363	Services to Customers	9,248			9,248
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	8,098			8,098
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	81,128		406	80,722
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	5,995	444		6,439
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	2,148			2,148
398	Other Tangible Plant	2,644			2,644
Total Wastewater Plant		\$ 225,527	\$ 98,870	\$ 406	\$ 323,991

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted. Column (d) includes PSC audit adjustments totaling \$98,426 including \$90,925 transferred from water (A).

S-4(a)

GROUP 4-5

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: SUMMIT CHASE / LAKE

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (e)	.2 COLLECTION PLANT (b)	.3 SYSTEM PUMPING PLANT (f)	.4 TREATMENT AND DISPOSAL (g)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (f)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (g)	.7 GENERAL PLANT (h)
351	Organization	11,343						
352	Franchises	250						
353	Land and Land Rights			90,925				12,160
354	Structures and Improvements		13,381					
355	Power Generation Equipment							
360	Collection Sewers - Force		770					
361	Collection Sewers - Gravity		58,256					
362	Special Collecting Structures							
363	Services to Customers		9,248					
364	Flow Measuring Devices							
365	Flow Measuring Installations		8,098					
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment			80,722				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System					1,833		
380	Treatment and Disposal Equipment				4,606			
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							2,148
398	Other Tangible Plant							2,644
	Total Wastewater Plant	\$ 11,593	\$ 89,753	\$ 171,647	\$ 32,213	\$ 1,833	\$ 0	\$ 16,952

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.  
SYSTEM NAME / COUNTY: VALENCIA TERRACE / LAKE

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	0			0
352	Franchises	0			0
353	Land and Land Rights	2,460			2,460
354	Structures and Improvements	20,820	34,103	20,820	34,103
355	Power Generation Equipment	0	679		679
360	Collection Sewers - Force	6,576	5,447	1,236	10,787
361	Collection Sewers - Gravity	158,083			158,083
362	Special Collecting Structures	0			0
363	Services to Customers	27,805			27,805
364	Flow Measuring Devices	1,665			1,665
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	8,101			8,101
371	Pumping Equipment	51,603	1,093		52,696
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	158,789			158,789
381	Plant Sewers	0			0
382	Outfall Sewer Lines	19,926			19,926
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Wastewater Plant		\$ 455,828	\$ 41,322	\$ 22,056	\$ 475,094

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: VALENCIA TERRACE / LAKE

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (e)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$						
352	Franchises							
353	Land and Land Rights		2,460					
354	Structures and Improvements			34,103				
355	Power Generation Equipment			679				
360	Collection Sewers - Force		10,787					
361	Collection Sewers - Gravity		158,083					
362	Special Collecting Structures							
363	Services to Customers		27,805					
364	Flow Measuring Devices		1,665					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			8,101				
371	Pumping Equipment			52,696				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				158,789			
381	Plant Sewers							
382	Outfall Sewer Lines				19,926			
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 0	\$ 200,800	\$ 95,579	\$ 178,715	\$ 0	\$ 0	\$ 0

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: VENETIAN VILLAGE / LAKE

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
		\$	\$	\$	\$
351	Organization	0			0
352	Franchises	325			325
353	Land and Land Rights	17,279			17,279
354	Structures and Improvements	22,347	17,359		39,706
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	10,133			10,133
361	Collection Sewers - Gravity	68,091			68,091
362	Special Collecting Structures	0			0
363	Services to Customers	10,476			10,476
364	Flow Measuring Devices	1,253	2,830	1,253	2,830
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	7,977			7,977
371	Pumping Equipment	39,819			39,819
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	133,731	444		134,175
381	Plant Sewers	0			0
382	Outfall Sewer Lines	1,099			1,099
389	Other Plant Miscellaneous Equipment	460			460
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Wastewater Plant		\$ 312,990	\$ 20,633	\$ 1,253	\$ 332,370

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



YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: VENETIAN VILLAGE / LAKE

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 325						
352	Franchises							
353	Land and Land Rights				17,279			
354	Structures and Improvements			5,985	33,721			
355	Power Generation Equipment							
360	Collection Sewers - Force		10,133					
361	Collection Sewers - Gravity		68,091					
362	Special Collecting Structures							
363	Services to Customers		10,476					
364	Flow Measuring Devices		2,830					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			7,977				
371	Pumping Equipment			39,819				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				120,368			
381	Plant Sewers					13,807		
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment			460				
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 325	\$ 91,530	\$ 54,241	\$ 172,467	\$ 13,807	\$ 0	\$ 0

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: SOUTH SEAS / LEE

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
		\$	\$	\$	\$
351	Organization	0			0
352	Franchises	0			0
353	Land and Land Rights	60,000			60,000
354	Structures and Improvements	416,937	6,054		422,991
355	Power Generation Equipment	109,806	246		110,052
360	Collection Sewers - Force	107,038	709	15,598	92,149
361	Collection Sewers - Gravity	19,830			19,830
362	Special Collecting Structures	96,472			96,472
363	Services to Customers	0			0
364	Flow Measuring Devices	8,429		727	7,702
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	473,859	384	4,960	469,283
374	Reuse Distribution Reservoirs	33,131			33,131
375	Reuse Transmission and Distribution System	14,379			14,379
380	Treatment and Disposal Equipment	1,665,774	440,344	58,408	2,047,710
381	Plant Sewers	1,714			1,714
382	Outfall Sewer Lines	71,879			71,879
389	Other Plant Miscellaneous Equipment	81,162	1,168	610	81,720
390	Office Furniture and Equipment	0	4,899		4,899
391	Transportation Equipment	11,444			11,444
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	1,758			1,758
394	Laboratory Equipment	11,399			11,399
395	Power Operated Equipment	1,493			1,493
396	Communication Equipment	1,498			1,498
397	Miscellaneous Equipment	5,666			5,666
398	Other Tangible Plant	12,961			12,961
	Total Wastewater Plant	\$ 3,206,629	\$ 453,804	\$ 80,303	\$ 3,580,130

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

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: SOUTH SEAS / LEE

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT (e)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$						
352	Franchises							
353	Land and Land Rights		6,143	50,446	60,000			
354	Structures and Improvements		16,987	962	356,895			9,507
355	Power Generation Equipment		92,149		91,701			
360	Collection Sewers - Force		19,830					
361	Collection Sewers - Gravity		96,472					
362	Special Collecting Structures		7,702					
363	Services to Customers							
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			438,987				
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				1,694,075			
381	Plant Sewers				1,714			
382	Outfall Sewer Lines				71,879			
389	Other Plant Miscellaneous Equipment				81,242			
390	Office Furniture and Equipment							4,899
391	Transportation Equipment							11,444
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							1,758
394	Laboratory Equipment							11,399
395	Power Operated Equipment							1,493
396	Communication Equipment							1,498
397	Miscellaneous Equipment							5,666
398	Other Tangible Plant							12,961
	Total Wastewater Plant	\$ 0	\$ 239,283	\$ 490,395	\$ 2,357,506	\$ 417,540	\$ 14,781	\$ 60,625

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL COUNTY / PASCO

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 17,319	\$ 0	\$ 0	\$ 17,319
352	Franchises	3,381	0	0	3,381
353	Land and Land Rights	121,076	0	0	121,076
354	Structures and Improvements	139,196	1,313,815	7,480	1,445,531
355	Power Generation Equipment	940	0	0	940
360	Collection Sewers - Force	714,936	395,799	51,504	1,059,231
361	Collection Sewers - Gravity	705,019	0	0	705,019
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	3,403	0	0	3,403
364	Flow Measuring Devices	11,411	2,642	1,804	12,249
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	43,632	24,576	0	68,208
371	Pumping Equipment	421,054	25,423	17,657	428,820
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equipment	884,597	(81,699)	57,885	745,013
381	Plant Sewers	161,669	10,318	0	171,987
382	Outfall Sewer Lines	168	0	0	168
389	Other Plant Miscellaneous Equipment	91,537	0	0	91,537
390	Office Furniture and Equipment	6,697	2,584	0	9,281
391	Transportation Equipment	36,687	1,086	0	37,773
392	Stores Equipment	0	0	0	0
393	Tools, Shop and Garage Equipment	5,740	0	0	5,740
394	Laboratory Equipment	2,613	0	0	2,613
395	Power Operated Equipment	0	0	0	0
396	Communication Equipment	2,305	0	0	2,305
397	Miscellaneous Equipment	1,145	0	0	1,145
398	Other Tangible Plant	34,104	0	8,063	26,041
Total Wastewater Plant		\$ 3,408,629	\$ 1,694,544	\$ 144,393	\$ 4,958,780

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL COUNTY / PASCO

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 17,319						
352	Franchises	3,381						
353	Land and Land Rights		48,838	1,348	70,890		0	0
354	Structures and Improvements		1,656	23,375	188,170	0	0	1,232,330
355	Power Generation Equipment		0	0	940	0	0	0
360	Collection Sewers - Force		1,039,231					
361	Collection Sewers - Gravity		705,019					
362	Special Collecting Structures		0					
363	Services to Customers		3,403					
364	Flow Measuring Devices		12,249					
365	Flow Measuring Installations		0					
366	Reuse Services		0					
367	Reuse Meters and Meter Installations		0					
370	Receiving Wells			68,208		128,156	450	
371	Pumping Equipment			300,214		0		
374	Reuse Distribution Reservoirs			0				
375	Reuse Transmission and Distribution System			0				
380	Treatment and Disposal Equipment							
381	Plant Sewers				744,538	475		
382	Outfall Sewer Lines				171,987	0		
389	Other Plant Miscellaneous Equipment				168			
390	Office Furniture and Equipment		0		91,054	483		9,281
391	Transportation Equipment							37,773
392	Stores Equipment							0
393	Tools, Shop and Garage Equipment							5,740
394	Laboratory Equipment							2,613
395	Power Operated Equipment							0
396	Communication Equipment							2,305
397	Miscellaneous Equipment							1,145
398	Other Tangible Plant							26,041
	Total Wastewater Plant	\$ 20,700	\$ 1,830,396	\$ 393,145	\$ 1,267,747	\$ 129,114	\$ 450	\$ 1,317,228

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: JASMINE LAKES / PASCO

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 14,072	\$	\$	\$ 14,072
352	Franchises	0			0
353	Land and Land Rights	5,802			5,802
354	Structures and Improvements	31,553	A 1,224,930	2,134	1,254,349
355	Power Generation Equipment	940			940
360	Collection Sewers - Force	298,707	212,730	42,702	468,735
361	Collection Sewers - Gravity	469,248			469,248
362	Special Collecting Structures	0			0
363	Services to Customers	0			0
364	Flow Measuring Devices	2,643			2,643
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0	24,576		24,576
371	Pumping Equipment	232,742	14,004	12,523	234,223
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	735,552	(82,456)	57,368	595,728
381	Plant Sewers	0			0
382	Outfall Sewer Lines	168			168
389	Other Plant Miscellaneous Equipment	91,537			91,537
390	Office Furniture and Equipment	6,697	2,584		9,281
391	Transportation Equipment	36,687	1,086		37,773
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	4,494			4,494
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	2,305			2,305
397	Miscellaneous Equipment	705			705
398	Other Tangible Plant	34,104		8,063	26,041
	Total Wastewater Plant	\$ 1,967,956	\$ 1,397,454	\$ 122,790	\$ 3,242,620

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.  
Column (d) includes PSC audit adjustments totaling \$996,223 including \$1,172,514 transferred from water (A).

S-4(a)

GROUP 9-1

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: JASMINE LAKES / PASCO

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 14,072						
352	Franchises							
353	Land and Land Rights		5,802					
354	Structures and Improvements		1,656	820	20,076			1,231,797
355	Power Generation Equipment				940			
360	Collection Sewers - Force		468,735					
361	Collection Sewers - Gravity		469,248					
362	Special Collecting Structures							
363	Services to Customers		2,643					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations			24,576				
370	Receiving Wells			233,773			450	
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				595,728			
381	Plant Sewers							
382	Outfall Sewer Lines				168			
389	Other Plant Miscellaneous Equipment				91,054			9,281
390	Office Furniture and Equipment							37,773
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							4,494
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							2,305
397	Miscellaneous Equipment							705
398	Other Tangible Plant							26,041
	Total Wastewater Plant	\$ 14,072	\$ 948,084	\$ 259,169	\$ 707,966	\$ 483	\$ 450	\$ 1,312,396

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: PALM TERRACE / PASCO

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
		\$	\$	\$	\$
351	Organization	552			552
352	Franchises	2,878			2,878
353	Land and Land Rights	70,890			70,890
354	Structures and Improvements	107,643	88,885	5,346	191,182
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	284,560	174,707	7,906	451,361
361	Collection Sewers - Gravity	232,422			232,422
362	Special Collecting Structures	0			0
363	Services to Customers	2,099			2,099
364	Flow Measuring Devices	8,768	2,642	1,804	9,606
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	13,851			13,851
371	Pumping Equipment	57,826	11,419	5,134	64,111
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	149,045	757	517	149,285
381	Plant Sewers	161,669	10,318		171,987
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	400			400
394	Laboratory Equipment	2,613			2,613
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	440			440
398	Other Tangible Plant	0			0
	Total Wastewater Plant	\$ 1,095,656	\$ 288,728	\$ 20,707	\$ 1,363,677

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



YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: PALM TERRACE / PASCO

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (e)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (i)	.7 GENERAL PLANT (k)
351	Organization	\$ 552						
352	Franchises	2,878						
353	Land and Land Rights				70,890			
354	Structures and Improvements			22,555	168,094			533
355	Power Generation Equipment							
360	Collection Sewers - Force		451,361					
361	Collection Sewers - Gravity		232,422					
362	Special Collecting Structures							
363	Services to Customers		2,099					
364	Flow Measuring Devices		9,606					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			13,851				
371	Pumping Equipment			64,111				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				148,810			
381	Plant Sewers				171,987			
382	Outfall Sewer Lines					475		
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							400
391	Transportation Equipment							2,613
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							440
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 3,430	\$ 695,488	\$ 100,517	\$ 559,781	\$ 475	\$ 0	\$ 3,986

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: ZEPHYR SHORES / PASCO

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 2,695			\$ 2,695
352	Franchises	503			503
353	Land and Land Rights	44,384			44,384
354	Structures and Improvements	0			0
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	131,669	8,362	896	139,135
361	Collection Sewers - Gravity	3,349			3,349
362	Special Collecting Structures	0			0
363	Services to Customers	1,304			1,304
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	29,781			29,781
371	Pumping Equipment	130,486			130,486
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	0			0
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	846			846
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
	Total Wastewater Plant	\$ 345,017	\$ 8,362	\$ 896	\$ 352,483

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: ZEPHYR SHORES / PASCO

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization:	\$ 2,695						
352	Franchises	503						
353	Land and Land Rights		43,036	1,348				
354	Structures and Improvements							
355	Power Generation Equipment		139,135					
360	Collection Sewers - Force		3,349					
361	Collection Sewers - Gravity							
362	Special Collecting Structures		1,304					
363	Services to Customers							
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			29,781				
371	Pumping Equipment			2,330		128,156		
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							846
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 3,198	\$ 186,824	\$ 33,459	\$ 0	\$ 128,156	\$ 0	\$ 846

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL COUNTY / POLK

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (#)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0	\$ 0	\$ 0	\$ 0
352	Franchises	3,195	0	0	3,195
353	Land and Land Rights	32,256	0	0	32,256
354	Structures and Improvements	50,099	153,373	632	202,840
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	326,118	315,699	8,923	632,894
361	Collection Sewers - Gravity	823,503	4,289	38,212	789,580
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	26,998	0	0	26,998
364	Flow Measuring Devices	21,318	0	0	21,318
365	Flow Measuring Installations	342	0	0	342
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	64,813	412,145	0	476,958
371	Pumping Equipment	234,476	22,398	2,379	254,495
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equipment	14,567	14,240	0	28,807
381	Plant Sewers	275,084	0	0	275,084
382	Outfall Sewer Lines	719	0	0	719
389	Other Plant Miscellaneous Equipment	1,161,333	0	0	1,161,333
390	Office Furniture and Equipment	4,124	0	0	4,124
391	Transportation Equipment	0	0	0	0
392	Stores Equipment	0	0	0	0
393	Tools, Shop and Garage Equipment	12,909	0	0	12,909
394	Laboratory Equipment	272	1,107	0	1,379
395	Power Operated Equipment	375	0	0	375
396	Communication Equipment	0	0	0	0
397	Miscellaneous Equipment	881	0	0	881
398	Other Tangible Plant	36,743	643	0	37,386
Total Wastewater Plant		\$ 3,090,125	\$ 923,894	\$ 50,146	\$ 3,963,873

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

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL COUNTY / POLK

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (e)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (j)	.7 GENERAL PLANT (k)
351	Organization	\$ 0						
352	Franchises	3,195						
353	Land and Land Rights		6,700	25,556	0	0	0	0
354	Structures and Improvements		7,236	26,344	29,878	0	0	139,382
355	Power Generation Equipment		0	0	0	0	0	0
360	Collection Sewers - Force		632,894					
361	Collection Sewers - Gravity		789,580					
362	Special Collecting Structures		0					
363	Services to Customers		26,998					
364	Flow Measuring Devices		21,318					
365	Flow Measuring Installations		342					
366	Reuse Services		0					
367	Reuse Meters and Meter Installations		0					
370	Receiving Walls			476,958				
371	Pumping Equipment			133,583		120,912		
374	Reuse Distribution Reservoirs			0		0		
375	Reuse Transmission and Distribution System			0		0		
380	Treatment and Disposal Equipment				28,807			
381	Plant Sewers				275,084			
382	Outfall Sewer Lines				719			
389	Other Plant Miscellaneous Equipment		0	1,148,941	12,392	0	0	4,124
390	Office Furniture and Equipment							0
391	Transportation Equipment							0
392	Stores Equipment							12,909
393	Tools, Shop and Garage Equipment							1,379
394	Laboratory Equipment							375
395	Power Operated Equipment							0
396	Communication Equipment							881
397	Miscellaneous Equipment							37,386
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 3,195	\$ 1,485,068	\$ 1,811,382	\$ 346,880	\$ 120,912	\$ 0	\$ 196,436

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: BREEZE HILL / POLK

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0	\$	\$	\$ 0
352	Franchises	0			0
353	Land and Land Rights	0			0
354	Structures and Improvements	0			0
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	0			0
361	Collection Sewers - Gravity	0			0
362	Special Collecting Structures	0			0
363	Services to Customers	0			0
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	0			0
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	0			0
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Wastewater Plant		\$ 0	\$ 0	\$ 0	\$ 0

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: BREEZE HILL / POLK

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$	\$	\$	\$	\$	\$	\$
352	Franchises							
353	Land and Land Rights							
354	Structures and Improvements							
355	Power Generation Equipment							
360	Collection Sewers - Force							
361	Collection Sewers - Gravity							
362	Special Collecting Structures							
363	Services to Customers							
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.  
SYSTEM NAME / COUNTY: LAKE GIBSON ESTATES / POLK

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0	\$	\$	\$ 0
352	Franchises	1,527			1,527
353	Land and Land Rights	13,256			13,256
354	Structures and Improvements	21,110	3,410		24,520
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	95,990			95,990
361	Collection Sewers - Gravity	775,218	4,289	30,349	749,158
362	Special Collecting Structures	0			0
363	Services to Customers	24,211			24,211
364	Flow Measuring Devices	20,431			20,431
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	62,891	40,548		103,439
371	Pumping Equipment	122,487	10,723		133,210
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	3,557			3,557
381	Plant Sewers	241,717			241,717
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	1,148,941			1,148,941
390	Office Furniture and Equipment	4,093			4,093
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	12,063			12,063
394	Laboratory Equipment	272			272
395	Power Operated Equipment	375			375
396	Communication Equipment	0			0
397	Miscellaneous Equipment	881			881
398	Other Tangible Plant	0			0
Total Wastewater Plant		\$ 2,549,020	\$ 58,970	\$ 30,349	\$ 2,577,641

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



UTILITY NAME: AQUA UTILITIES FLORIDA, INC.  
SYSTEM NAME / COUNTY: LAKE GIBSON ESTATES / POLK

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (j)	.7 GENERAL PLANT (k)
351	Organization	\$ 1,527						
352	Franchises							
353	Land and Land Rights		6,700	6,556				
354	Structures and Improvements			24,520				
355	Power Generation Equipment							
360	Collection Sewers - Force		95,990					
361	Collection Sewers - Gravity		749,158					
362	Special Collecting Structures							
363	Services to Customers		24,211					
364	Flow Measuring Devices		20,431					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			103,439				
371	Pumping Equipment			15,469		117,741		
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				3,557			
381	Plant Sewers				241,717			
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment			1,148,941				4,093
390	Office Furniture and Equipment							12,063
391	Transportation Equipment							272
392	Stores Equipment							375
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							881
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 1,527	\$ 896,490	\$ 1,298,925	\$ 245,274	\$ 117,741	\$ 0	\$ 17,684

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: ROSALIE OAKS / POLK

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0	\$	\$	\$ 0
352	Franchises	251			251
353	Land and Land Rights	0			0
354	Structures and Improvements	5,500	1,056	632	5,924
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	204,039	26,576		230,615
361	Collection Sewers - Gravity	10,321			10,321
362	Special Collecting Structures	0			0
363	Services to Customers	1,599			1,599
364	Flow Measuring Devices	887			887
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0	4,969		4,969
371	Pumping Equipment	10,221	11,059	2,379	18,901
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	7,842			7,842
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	12,392			12,392
390	Office Furniture and Equipment	31			31
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0	1,107		1,107
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	2,644	643		3,287
Total Wastewater Plant		\$ 255,727	\$ 45,410	\$ 3,011	\$ 298,126

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: ROSALIE OAKS / POLK

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$						
352	Franchises	251						
353	Land and Land Rights							
354	Structures and Improvements		4,868		1,056			
355	Power Generation Equipment							
360	Collection Sewers - Force		230,615					
361	Collection Sewers - Gravity		10,321					
362	Special Collecting Structures							
363	Services to Customers		1,599					
364	Flow Measuring Devices		887					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations			4,969				
370	Receiving Wells			18,901				
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				7,842			
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment				12,392			31
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							1,107
397	Miscellaneous Equipment							
398	Other Tangible Plant							3,287
	Total Wastewater Plant	\$ 251	\$ 248,290	\$ 23,870	\$ 21,290	\$ 0	\$ 0	\$ 4,425

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: VILLAGE WATER / POLK

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0			\$ 0
352	Franchises	1,417			1,417
353	Land and Land Rights	19,000			19,000
354	Structures and Improvements	23,489	148,907		172,396
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	26,089	289,123	8,923	306,289
361	Collection Sewers - Gravity	37,964		7,863	30,101
362	Special Collecting Structures	0			0
363	Services to Customers	1,188			1,188
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	342			342
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	1,922	366,628		368,550
371	Pumping Equipment	101,768	616		102,384
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	3,168	14,240		17,408
381	Plant Sewers	33,367			33,367
382	Outfall Sewer Lines	719			719
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	846			846
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	34,099			34,099
Total Wastewater Plant		\$ 285,378	\$ 819,514	\$ 16,786	\$ 1,088,106

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: VILLAGE WATER / POLK

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (l)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (m)	.7 GENERAL PLANT (k)
351	Organization	\$ 1,417						
352	Franchises							
353	Land and Land Rights			19,000				
354	Structures and Improvements		2,368	1,824	28,822			139,382
355	Power Generation Equipment							
360	Collection Sewers - Force		306,289					
361	Collection Sewers - Gravity		30,101					
362	Special Collecting Structures							
363	Services to Customers		1,188					
364	Flow Measuring Devices							
365	Flow Measuring Installations		342					
366	Reuse Services							
367	Reuse Meters and Meter Installations			368,550				
370	Receiving Wells			99,213		3,171		
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				17,408			
381	Plant Sewers				33,367			
382	Outfall Sewer Lines				719			
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							846
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							34,099
	Total Wastewater Plant	\$ 1,417	\$ 340,288	\$ 488,587	\$ 80,316	\$ 3,171	\$ 0	\$ 174,327

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL COUNTY / PUTNAM

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0	\$ 0	\$ 0	\$ 0
352	Franchises	817	0	0	817
353	Land and Land Rights	39,887	0	0	39,887
354	Structures and Improvements	28,592	180	0	28,772
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	204,902	0	0	204,902
361	Collection Sewers - Gravity	95,611	0	1,028	94,583
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	15,754	0	0	15,754
364	Flow Measuring Devices	4,712	0	0	4,712
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	116,309	0	0	116,309
371	Pumping Equipment	60,328	22	884	59,466
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equipment	258,205	5,283	2,264	261,224
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant Miscellaneous Equipment	24,270	782	0	25,052
390	Office Furniture and Equipment	0	0	0	0
391	Transportation Equipment	0	0	0	0
392	Stores Equipment	0	0	0	0
393	Tools, Shop and Garage Equipment	0	0	0	0
394	Laboratory Equipment	0	0	0	0
395	Power Operated Equipment	1,163	0	0	1,163
396	Communication Equipment	0	0	0	0
397	Miscellaneous Equipment	675	0	0	675
398	Other Tangible Plant	0	0	0	0
Total Wastewater Plant		\$ 851,225	\$ 6,267	\$ 4,176	\$ 853,316

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL COUNTY / PUTNAM

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (l)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (j)	.7 GENERAL PLANT (k)
351	Organization	\$ 0						
352	Franchises	817						
353	Land and Land Rights		6,602	22,251	11,034	0	0	0
354	Structures and Improvements		0	0	20,779	7,993	0	0
355	Power Generation Equipment		0	0	0	0	0	0
360	Collection Sewers - Force		204,902					
361	Collection Sewers - Gravity		94,583					
362	Special Collecting Structures		0					
363	Services to Customers		15,754					
364	Flow Measuring Devices		4,712					
365	Flow Measuring Installations		0					
366	Reuse Services		0					
367	Reuse Meters and Meter Installations		0					
370	Receiving Wells			116,309		16,889	0	
371	Pumping Equipment			42,577		0		
374	Reuse Distribution Reservoirs			0				
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				153,439	107,785	0	
381	Plant Sewers			0	0	0		
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment		0	21,832	3,220	0		0
390	Office Furniture and Equipment							0
391	Transportation Equipment							0
392	Stores Equipment							0
393	Tools, Shop and Garage Equipment							0
394	Laboratory Equipment							0
395	Power Operated Equipment							0
396	Communication Equipment							1,163
397	Miscellaneous Equipment							675
398	Other Tangible Plant							0
	Total Wastewater Plant	\$ 817	\$ 326,553	\$ 202,969	\$ 188,472	\$ 132,667	\$ 0	\$ 1,838

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: BEECHER'S POINT / PUTNAM

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0			\$ 0
352	Franchises	170			170
353	Land and Land Rights	22,251			22,251
354	Structures and Improvements	0			0
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	198,853			198,853
361	Collection Sewers - Gravity	21,227			21,227
362	Special Collecting Structures	0			0
363	Services to Customers	6,858			6,858
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	109,012			109,012
371	Pumping Equipment	6,652	22		6,674
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	0			0
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	21,832			21,832
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	1,163			1,163
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Wastewater Plant		\$ 388,018	\$ 22	\$ 0	\$ 388,040

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



YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: BEECHER'S POINT / PUTNAM

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (e)	.2 COLLECTION PLANT (b)	.3 SYSTEM PUMPING PLANT (f)	.4 TREATMENT AND DISPOSAL (f)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (f)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (f)	.7 GENERAL PLANT (k)
351	Organization	\$	\$	\$	\$	\$	\$	\$
352	Franchises	170						
353	Land and Land Rights			22,251				
354	Structures and Improvements							
355	Power Generation Equipment							
360	Collection Sewers - Force		198,833					
361	Collection Sewers - Gravity		21,227					
362	Special Collecting Structures							
363	Services to Customers		6,858					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			109,012				
371	Pumping Equipment			6,674				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment			21,832				
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							1,163
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 170	\$ 226,938	\$ 159,769	\$ 0	\$ 0	\$ 0	\$ 1,163

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: PALM PORT / PUTNAM

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0	\$	\$	\$ 0
352	Franchises	0			0
353	Land and Land Rights	10,023			10,023
354	Structures and Improvements	11,530	180		11,710
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	1,519			1,519
361	Collection Sewers - Gravity	45,104			45,104
362	Special Collecting Structures	0			0
363	Services to Customers	5,938			5,938
364	Flow Measuring Devices	4,712			4,712
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	3,382			3,382
371	Pumping Equipment	32,124			32,124
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	179,881		2,264	177,617
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	2,438	782		3,220
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	675			675
398	Other Tangible Plant	0			0
Total Wastewater Plant		\$ 297,326	\$ 962	\$ 2,264	\$ 296,024

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: PALM PORT / PUTNAM

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$	\$	\$	\$	\$	\$	\$
352	Franchises							
353	Land and Land Rights				10,023			
354	Structures and Improvements				11,710			
355	Power Generation Equipment							
360	Collection Sewers - Force		1,519					
361	Collection Sewers - Gravity		45,104					
362	Special Collecting Structures							
363	Services to Customers		5,938					
364	Flow Measuring Devices		4,712					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations			3,382				
370	Receiving Wells			32,124				
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment							
381	Plant Sewers				94,383			
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							675
	Total Wastewater Plant	\$ 0	\$ 57,273	\$ 35,506	\$ 119,336	\$ 83,234	\$ 0	\$ 675

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: PARK MANOR / PUTNAM

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0	\$	\$	\$ 0
352	Franchises	0			0
353	Land and Land Rights	1,011			1,011
354	Structures and Improvements	12,434			12,434
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	4,530			4,530
361	Collection Sewers - Gravity	13,815		1,028	12,787
362	Special Collecting Structures	0			0
363	Services to Customers	48			48
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	1,515			1,515
371	Pumping Equipment	11,452			11,452
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	14,502			14,502
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Wastewater Plant		\$ 59,307	\$ 0	\$ 1,028	\$ 58,279

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: PARK MANOR / PUTNAM

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$						
352	Franchises							
353	Land and Land Rights				1,011			
354	Structures and Improvements				4,441			
355	Power Generation Equipment					7,993		
360	Collection Sewers - Force		4,530					
361	Collection Sewers - Gravity		12,787					
362	Special Collecting Structures							
363	Services to Customers		48					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			1,515				
371	Pumping Equipment			2,085				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				14,502			
381	Plant Sowers							
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 0	\$ 17,365	\$ 3,600	\$ 19,954	\$ 17,360	\$ 0	\$ 0

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

YEAR OF REPORT  
December 31, 2007

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

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0	\$	\$	\$ 0
352	Franchises	647			647
353	Land and Land Rights	6,602			6,602
354	Structures and Improvements	4,628			4,628
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	0			0
361	Collection Sewers - Gravity	15,465			15,465
362	Special Collecting Structures	0			0
363	Services to Customers	2,910			2,910
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	2,400			2,400
371	Pumping Equipment	10,100		884	9,216
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	63,822	5,283		69,105
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Wastewater Plant		\$ 106,574	\$ 5,283	\$ 884	\$ 110,973

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: SILVER LAKE OAKS / PUTNAM

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (c)	.2 COLLECTION PLANT (b)	.3 SYSTEM PUMPING PLANT (f)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (i)	.7 GENERAL PLANT (k)
351	Organization	\$ 647						
352	Franchises							
353	Land and Land Rights		6,602					
354	Structures and Improvements				4,628			
355	Power Generation Equipment							
360	Collection Sewers - Force		15,465					
361	Collection Sewers - Gravity							
362	Special Collecting Structures		2,910					
363	Services to Customers							
364	Flow Measuring Devices							
365	Flow Measuring Installations					7,522		
366	Reuse Services							
367	Reuse Meters and Meter Installations			2,400				
370	Receiving Wells			1,694				
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				44,554			
381	Plant Sewers					24,551		
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 647	\$ 24,977	\$ 4,094	\$ 49,182	\$ 32,073	\$ 0	\$ 0

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL COUNTY / SEMINOLE

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0	\$ 0	\$ 0	\$ 0
352	Franchises	3,495	0	0	3,495
353	Land and Land Rights	412,362	0	0	412,362
354	Structures and Improvements	297,082	426	0	297,508
355	Power Generation Equipment	24,971	0	0	24,971
360	Collection Sewers - Force	659,748	3,610	7,213	656,145
361	Collection Sewers - Gravity	1,121,902	376	0	1,122,278
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	216,825	0	0	216,825
364	Flow Measuring Devices	4,615	0	0	4,615
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	1,723	0	0	1,723
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	51,155	0	0	51,155
371	Pumping Equipment	230,375	9,773	0	240,148
374	Reuse Distribution Reservoirs	91,520	0	0	91,520
375	Reuse Transmission and Distribution System	21,217	2,751	0	23,968
380	Treatment and Disposal Equipment	795,576	4,301,847	194	5,097,229
381	Plant Sewers	63,384	0	0	63,384
382	Outfall Sewer Lines	137,192	0	0	137,192
389	Other Plant Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equipment	15,191	0	465	14,726
391	Transportation Equipment	0	0	0	0
392	Stores Equipment	0	0	0	0
393	Tools, Shop and Garage Equipment	20,545	0	0	20,545
394	Laboratory Equipment	8,705	0	0	8,705
395	Power Operated Equipment	2,691	0	0	2,691
396	Communication Equipment	31,374	0	0	31,374
397	Miscellaneous Equipment	10,093	0	0	10,093
398	Other Tangible Plant	0	0	0	0
	Total Wastewater Plant	\$ 4,221,741	\$ 4,318,783	\$ 7,872	\$ 8,532,652

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



YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL COUNTY / SEMINOLE

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
352	Franchises	3,495	0	0	412,362	0	0	0
353	Land and Land Rights	0	0	0	220,777	0	0	0
354	Structures and Improvements	9,222	0	0	24,971	67,509	0	0
355	Power Generation Equipment	0	0	0	0	0	0	0
360	Collection Sewers - Force	656,145	0	0	0	0	0	0
361	Collection Sewers - Gravity	1,122,278	0	0	0	0	0	0
362	Special Collecting Structures	0	0	0	0	0	0	0
363	Services to Customers	216,825	0	0	0	0	0	0
364	Flow Measuring Devices	4,615	0	0	0	0	0	0
365	Flow Measuring Installations	0	0	0	0	0	0	0
366	Reuse Services	1,723	0	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0	0	0
370	Receiving Wells	0	0	51,155	0	0	0	0
371	Pumping Equipment	0	0	108,181	0	131,967	0	0
374	Reuse Distribution Reservoirs	0	0	0	0	91,520	0	0
375	Reuse Transmission and Distribution System	0	0	0	0	0	0	0
380	Treatment and Disposal Equipment	0	0	0	4,783,148	314,081	23,968	0
381	Plant Sewers	0	0	0	6,021	57,363	0	0
382	Outfall Sewer Lines	0	0	0	137,192	0	0	0
389	Other Plant Miscellaneous Equipment	0	0	0	0	0	0	14,726
390	Office Furniture and Equipment	0	0	0	0	0	0	0
391	Transportation Equipment	0	0	0	0	0	0	20,545
392	Stores Equipment	0	0	0	0	0	0	8,705
393	Tools, Shop and Garage Equipment	0	0	0	0	0	0	2,691
394	Laboratory Equipment	0	0	0	0	0	0	31,374
395	Power Operated Equipment	0	0	0	0	0	0	10,093
396	Communication Equipment	0	0	0	0	0	0	0
397	Miscellaneous Equipment	0	0	0	0	0	0	0
398	Other Tangible Plant	0	0	0	0	0	0	0
	Total Wastewater Plant	\$ 3,495	\$ 2,010,808	\$ 159,336	\$ 5,584,471	\$ 662,440	\$ 23,968	\$ 88,134

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: CHULUOTA / SEMINOLE

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
		\$	\$	\$	\$
351	Organization	0			0
352	Franchises	2,442			2,442
353	Land and Land Rights	282,362			282,362
354	Structures and Improvements	88,916	426		89,342
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	373,949	3,610	7,213	370,346
361	Collection Sewers - Gravity	1,085,089	376		1,085,465
362	Special Collecting Structures	0			0
363	Services to Customers	213,222			213,222
364	Flow Measuring Devices	785			785
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	26,117			26,117
371	Pumping Equipment	98,408	9,773		108,181
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	17,948			17,948
380	Treatment and Disposal Equipment	296,377	4,299,900		4,596,277
381	Plant Sewers	37,358			37,358
382	Outfall Sewer Lines	137,192			137,192
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	801			801
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	11,672			11,672
394	Laboratory Equipment	6,506			6,506
395	Power Operated Equipment	2,110			2,110
396	Communication Equipment	8,484			8,484
397	Miscellaneous Equipment	905			905
398	Other Tangible Plant	0			0
	Total Wastewater Plant	\$ 2,690,643	\$ 4,314,085	\$ 7,213	\$ 6,997,515

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

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: CHULUOTA / SEMINOLE

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (c)	.2 COLLECTION PLANT (d)	.3 SYSTEM PUMPING PLANT (e)	.4 TREATMENT AND DISPOSAL (f)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (g)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (h)	.7 GENERAL PLANT (i)
351	Organization	\$ 2,442						
352	Franchises				282,362			
353	Land and Land Rights		9,222		12,611	67,509		
354	Structures and Improvements							
355	Power Generation Equipment							
360	Collection Sewers - Force		370,346					
361	Collection Sewers - Gravity		1,085,465					
362	Special Collecting Structures							
363	Services to Customers		213,222					
364	Flow Measuring Devices		785					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			26,117				
371	Pumping Equipment			108,181				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				4,453,952	142,325	17,948	
381	Plant Sewers					37,358		
382	Outfall Sewer Lines				137,192			
389	Other Plant Miscellaneous Equipment							801
390	Office Furniture and Equipment							11,672
391	Transportation Equipment							6,506
392	Stores Equipment							2,110
393	Tools, Shop and Garage Equipment							8,484
394	Laboratory Equipment							905
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 2,442	\$ 1,679,040	\$ 134,298	\$ 4,886,117	\$ 247,192	\$ 17,948	\$ 30,478

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: FLORIDA CENTRAL COMMERCE PARK / SEMINOLE

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0			\$ 0
352	Franchises	1,053			1,053
353	Land and Land Rights	130,000			130,000
354	Structures and Improvements	208,166			208,166
355	Power Generation Equipment	24,971			24,971
360	Collection Sewers - Force	285,799			285,799
361	Collection Sewers - Gravity	36,813			36,813
362	Special Collecting Structures	0			0
363	Services to Customers	3,603			3,603
364	Flow Measuring Devices	3,830			3,830
365	Flow Measuring Installations	0			0
366	Reuse Services	1,723			1,723
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	25,038			25,038
371	Pumping Equipment	131,967			131,967
374	Reuse Distribution Reservoirs	91,520			91,520
375	Reuse Transmission and Distribution System	3,269	2,751		6,020
380	Treatment and Disposal Equipment	499,199	1,947	194	500,952
381	Plant Sewers	26,026			26,026
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	14,390		465	13,925
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	8,873			8,873
394	Laboratory Equipment	2,199			2,199
395	Power Operated Equipment	581			581
396	Communication Equipment	22,890			22,890
397	Miscellaneous Equipment	9,188			9,188
398	Other Tangible Plant	0			0
Total Wastewater Plant		\$ 1,531,098	\$ 4,698	\$ 659	\$ 1,535,137

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: FLORIDA CENTRAL COMMERCE PARK / SEMINOLE

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 1,053						
352	Franchises							
353	Land and Land Rights				130,000			
354	Structures and Improvements				208,166			
355	Power Generation Equipment				24,971			
360	Collection Sewers - Force		285,799					
361	Collection Sewers - Gravity		36,813					
362	Special Collecting Structures							
363	Services to Customers		3,603					
364	Flow Measuring Devices		3,830					
365	Flow Measuring Installations							
366	Reuse Services		1,723					
367	Reuse Meters and Meter Installations							
370	Receiving Wells			25,038				
371	Pumping Equipment					131,967		
374	Reuse Distribution Reservoirs					91,520		
375	Reuse Transmission and Distribution System						6,020	
380	Treatment and Disposal Equipment				329,196	171,756		
381	Plant Sewers				6,021	20,005		
382	Outfall Sewer Lines							13,925
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							8,873
391	Transportation Equipment							2,199
392	Stores Equipment							581
393	Tools, Shop and Garage Equipment							22,890
394	Laboratory Equipment							9,188
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 1,053	\$ 331,768	\$ 25,038	\$ 698,354	\$ 415,248	\$ 6,020	\$ 57,656

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: THE WOODS / SUMTER

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0			\$ 0
352	Franchises	427			427
353	Land and Land Rights	7,500			7,500
354	Structures and Improvements	0	15,758		15,758
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	2,897	(1)		2,896
361	Collection Sewers - Gravity	7,875	5,946	1,459	12,362
362	Special Collecting Structures	0			0
363	Services to Customers	0			0
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	1,061			1,061
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	5,490			5,490
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	3,679	3,524		7,203
381	Plant Sewers	837			837
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	90,757		9,092	81,665
390	Office Furniture and Equipment	100			100
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	4,024			4,024
Total Wastewater Plant		\$ 124,647	\$ 25,227	\$ 10,551	\$ 139,323

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: THE WOODS / SUMTER

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (j)	.7 GENERAL PLANT (k)
351	Organization	\$ 427						
352	Franchises							
353	Land and Land Rights				7,500			
354	Structures and Improvements				15,758			
355	Power Generation Equipment							
360	Collection Sewers - Force		2,896					
361	Collection Sewers - Gravity		12,362					
362	Special Collecting Structures							
363	Services to Customers							
364	Flow Measuring Devices							
365	Flow Measuring Installations		1,061					
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			5,490				
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				6,979			
381	Plant Sewers				837			
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment				81,665			
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 427	\$ 16,319	\$ 5,490	\$ 112,739	\$ 224	\$ 0	\$ 4,124

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: JUNGLE DEN / VOLUSIA

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0	\$	\$	\$ 0
352	Franchises	206			206
353	Land and Land Rights	119,526			119,526
354	Structures and Improvements	5,106	3,233		8,339
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	69,357			69,357
361	Collection Sewers - Gravity	145,166			145,166
362	Special Collecting Structures	0			0
363	Services to Customers	0			0
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	903			903
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	33,930			33,930
371	Pumping Equipment	11,792			11,792
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	76,647			76,647
381	Plant Sewers	21,741			21,741
382	Outfall Sewer Lines	2,481			2,481
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	3,047			3,047
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Wastewater Plant		\$ 489,902	\$ 3,233	\$ 0	\$ 493,135

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



YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: JUNGLE DEN / VOLUSIA

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 206						
352	Franchises		118,526	1,000				
353	Land and Land Rights				6,181	2,158		
354	Structures and Improvements							
355	Power Generation Equipment							
360	Collection Sewers - Force		69,337					
361	Collection Sewers - Gravity		145,166					
362	Special Collecting Structures							
363	Services to Customers							
364	Flow Measuring Devices							
365	Flow Measuring Installations		903					
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			33,930		563		
371	Pumping Equipment			11,229				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				60,453	16,194		
381	Plant Sewers					21,741		
382	Outfall Sewer Lines				2,481			
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							3,047
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 206	\$ 333,952	\$ 46,159	\$ 69,115	\$ 40,656	\$ 0	\$ 3,047

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

YEAR OF REPORT  
December 31, 2007

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

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
		\$	\$	\$	\$
351	Organization	0			0
352	Franchises	3,990			3,990
353	Land and Land Rights	4,483			4,483
354	Structures and Improvements	13,602			13,602
355	Power Generation Equipment	45,616			45,616
360	Collection Sewers - Force	1,057			1,057
361	Collection Sewers - Gravity	280,152			280,152
362	Special Collecting Structures	0			0
363	Services to Customers	53,006			53,006
364	Flow Measuring Devices	1,703			1,703
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	14,429			14,429
371	Pumping Equipment	51,919	529		52,448
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	125,163	3,424	2,338	126,249
381	Plant Sewers	6,495			6,495
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	6,441			6,441
391	Transportation Equipment	10,677			10,677
392	Stores Equipment	81			81
393	Tools, Shop and Garage Equipment	1,624			1,624
394	Laboratory Equipment	1,333			1,333
395	Power Operated Equipment	277			277
396	Communication Equipment	4,832			4,832
397	Miscellaneous Equipment	3,285			3,285
398	Other Tangible Plant	0			0
	Total Wastewater Plant	\$ 630,165	\$ 3,953	\$ 2,338	\$ 631,780

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

YEAR OF REPORT  
December 31, 2007

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 3,990						
352	Franchises		4,483					
353	Land and Land Rights							
354	Structures and Improvements		1,057		45,616	13,602		
355	Power Generation Equipment		280,152					
360	Collection Sewers - Force							
361	Collection Sewers - Gravity							
362	Special Collecting Structures		53,006					
363	Services to Customers		1,703					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			14,429				
371	Pumping Equipment			16,079				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				83,949			
381	Plant Sewers				6,495	42,300		
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment							6,441
390	Office Furniture and Equipment							10,677
391	Transportation Equipment							81
392	Stores Equipment							1,624
393	Tools, Shop and Garage Equipment							1,333
394	Laboratory Equipment							277
395	Power Operated Equipment							4,832
396	Communication Equipment							3,285
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 3,990	\$ 340,401	\$ 30,508	\$ 136,060	\$ 92,271	\$ 0	\$ 28,550

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : ARREDONDO FARMS / ALACHUA

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
351	Organization			#DIV/0!
352	Franchises			#DIV/0!
354	Structures and Improvements	27 - 30		3.33% - 3.70%
355	Power Generation Equipment			#DIV/0!
360	Collection Sewers - Force			#DIV/0!
361	Collection Sewers - Gravity	40		2.50%
362	Special Collecting Structures			#DIV/0!
363	Services to Customers	35		2.86%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations			#DIV/0!
366	Reuse Services			#DIV/0!
367	Reuse Meters and Meter Installations			#DIV/0!
370	Receiving Wells			#DIV/0!
371	Pumping Equipment	40		2.50%
374	Reuse Distribution Reservoirs			#DIV/0!
375	Reuse Transmission and Distribution System			#DIV/0!
380	Treatment and Disposal Equipment	15		6.67%
381	Plant Sewers			#DIV/0!
382	Outfall Sewer Lines			#DIV/0!
389	Other Plant Miscellaneous Equipment	15		6.67%
390	Office Furniture and Equipment	10		10.00%
391	Transportation Equipment			#DIV/0!
392	Stores Equipment			#DIV/0!
393	Tools, Shop and Garage Equipment	10		10.00%
394	Laboratory Equipment			#DIV/0!
395	Power Operated Equipment	10		10.00%
396	Communication Equipment			#DIV/0!
397	Miscellaneous Equipment			#DIV/0!
398	Other Tangible Plant	5		20.00%
Wastewater Plant Composite Depreciation Rate *				#DIV/0!

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2007

SYSTEM NAME / COUNTY : LEISURE LAKES / HIGHLANDS

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
351	Organization			#DIV/0!
352	Franchises	40		2.50%
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force			#DIV/0!
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures			#DIV/0!
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations			#DIV/0!
366	Reuse Services			#DIV/0!
367	Reuse Meters and Meter Installations			#DIV/0!
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
374	Reuse Distribution Reservoirs			#DIV/0!
375	Reuse Transmission and Distribution System			#DIV/0!
380	Treatment and Disposal Equipment	15 - 18		5.56% - 6.67%
381	Plant Sewers			#DIV/0!
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment			#DIV/0!
390	Office Furniture and Equipment			#DIV/0!
391	Transportation Equipment			#DIV/0!
392	Stores Equipment			#DIV/0!
393	Tools, Shop and Garage Equipment			#DIV/0!
394	Laboratory Equipment			#DIV/0!
395	Power Operated Equipment			#DIV/0!
396	Communication Equipment			#DIV/0!
397	Miscellaneous Equipment			#DIV/0!
398	Other Tangible Plant			#DIV/0!
Wastewater Plant Composite Depreciation Rate *				#DIV/0!

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : FAIRWAYS @ MT. PLYMOUTH / LAKE

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
351	Organization			#DIV/0!
352	Franchises			#DIV/0!
354	Structures and Improvements			#DIV/0!
355	Power Generation Equipment			#DIV/0!
360	Collection Sewers - Force			#DIV/0!
361	Collection Sewers - Gravity			#DIV/0!
362	Special Collecting Structures			#DIV/0!
363	Services to Customers			#DIV/0!
364	Flow Measuring Devices			#DIV/0!
365	Flow Measuring Installations			#DIV/0!
366	Reuse Services			#DIV/0!
367	Reuse Meters and Meter Installations			#DIV/0!
370	Receiving Wells			#DIV/0!
371	Pumping Equipment			#DIV/0!
374	Reuse Distribution Reservoirs			#DIV/0!
375	Reuse Transmission and Distribution System			#DIV/0!
380	Treatment and Disposal Equipment			#DIV/0!
381	Plant Sewers			#DIV/0!
382	Outfall Sewer Lines			#DIV/0!
389	Other Plant Miscellaneous Equipment			#DIV/0!
390	Office Furniture and Equipment			#DIV/0!
391	Transportation Equipment			#DIV/0!
392	Stores Equipment			#DIV/0!
393	Tools, Shop and Garage Equipment			#DIV/0!
394	Laboratory Equipment			#DIV/0!
395	Power Operated Equipment			#DIV/0!
396	Communication Equipment			#DIV/0!
397	Miscellaneous Equipment			#DIV/0!
398	Other Tangible Plant			#DIV/0!
Wastewater Plant Composite Depreciation Rate *				#DIV/0!

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2007

SYSTEM NAME / COUNTY : HOLIDAY HAVEN / LAKE

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
351	Organization			#DIV/0!
352	Franchises	40		2.50%
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment			#DIV/0!
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures			#DIV/0!
363	Services to Customers	38		2.63%
364	Flow Measuring Devices			#DIV/0!
365	Flow Measuring Installations			#DIV/0!
366	Reuse Services			#DIV/0!
367	Reuse Meters and Meter Installations			#DIV/0!
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
374	Reuse Distribution Reservoirs			#DIV/0!
375	Reuse Transmission and Distribution System			#DIV/0!
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines			#DIV/0!
389	Other Plant Miscellaneous Equipment			#DIV/0!
390	Office Furniture and Equipment			#DIV/0!
391	Transportation Equipment			#DIV/0!
392	Stores Equipment			#DIV/0!
393	Tools, Shop and Garage Equipment			#DIV/0!
394	Laboratory Equipment			#DIV/0!
395	Power Operated Equipment			#DIV/0!
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment			#DIV/0!
398	Other Tangible Plant			#DIV/0!
Wastewater Plant Composite Depreciation Rate *				#DIV/0!

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : KINGS COVE / LAKE

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
351	Organization			#DIV/0!
352	Franchises			#DIV/0!
354	Structures and Improvements	27 - 30		3.33% - 3.70%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	27		3.70%
361	Collection Sewers - Gravity	40		2.50%
362	Special Collecting Structures			#DIV/0!
363	Services to Customers	35		2.86%
364	Flow Measuring Devices			#DIV/0!
365	Flow Measuring Installations			#DIV/0!
366	Reuse Services			#DIV/0!
367	Reuse Meters and Meter Installations			#DIV/0!
370	Receiving Wells	25		4.00%
371	Pumping Equipment	15		6.67%
374	Reuse Distribution Reservoirs			#DIV/0!
375	Reuse Transmission and Distribution System			#DIV/0!
380	Treatment and Disposal Equipment	15 - 18		5.56% - 6.67%
381	Plant Sewers			#DIV/0!
382	Outfall Sewer Lines			#DIV/0!
389	Other Plant Miscellaneous Equipment	15		6.67%
390	Office Furniture and Equipment			#DIV/0!
391	Transportation Equipment			#DIV/0!
392	Stores Equipment			#DIV/0!
393	Tools, Shop and Garage Equipment			#DIV/0!
394	Laboratory Equipment			#DIV/0!
395	Power Operated Equipment			#DIV/0!
396	Communication Equipment			#DIV/0!
397	Miscellaneous Equipment	10		10.00%
398	Other Tangible Plant	10		10.00%
Wastewater Plant Composite Depreciation Rate *				#DIV/0!

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.



UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

<b>YEAR OF REPORT</b> December 31, 2007
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SYSTEM NAME / COUNTY :

MORNINGVIEW / LAKE

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
351	Organization			#DIV/0!
352	Franchises	40		2.50%
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment			#DIV/0!
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures			#DIV/0!
363	Services to Customers	38		2.63%
364	Flow Measuring Devices			#DIV/0!
365	Flow Measuring Installations			#DIV/0!
366	Reuse Services			#DIV/0!
367	Reuse Meters and Meter Installations			#DIV/0!
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
374	Reuse Distribution Reservoirs			#DIV/0!
375	Reuse Transmission and Distribution System			#DIV/0!
380	Treatment and Disposal Equipment	15 - 18		5.56% - 6.67%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines			#DIV/0!
389	Other Plant Miscellaneous Equipment			#DIV/0!
390	Office Furniture and Equipment			#DIV/0!
391	Transportation Equipment			#DIV/0!
392	Stores Equipment			#DIV/0!
393	Tools, Shop and Garage Equipment			#DIV/0!
394	Laboratory Equipment			#DIV/0!
395	Power Operated Equipment			#DIV/0!
396	Communication Equipment			#DIV/0!
397	Miscellaneous Equipment			#DIV/0!
398	Other Tangible Plant			#DIV/0!
Wastewater Plant Composite Depreciation Rate *				#DIV/0!

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2007

SYSTEM NAME / COUNTY : SUMMIT CHASE / LAKE

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
351	Organization	25		4.00%
352	Franchises	40		2.50%
354	Structures and Improvements	27 - 30		3.33% - 3.70%
355	Power Generation Equipment			#DIV/0!
360	Collection Sewers - Force	27		3.70%
361	Collection Sewers - Gravity	40		2.50%
362	Special Collecting Structures			#DIV/0!
363	Services to Customers	35		2.86%
364	Flow Measuring Devices			#DIV/0!
365	Flow Measuring Installations	5		20.00%
366	Reuse Services			#DIV/0!
367	Reuse Meters and Meter Installations			#DIV/0!
370	Receiving Wells			#DIV/0!
371	Pumping Equipment	15		6.67%
374	Reuse Distribution Reservoirs			#DIV/0!
375	Reuse Transmission and Distribution System			#DIV/0!
380	Treatment and Disposal Equipment	15		6.67%
381	Plant Sewers			#DIV/0!
382	Outfall Sewer Lines			#DIV/0!
389	Other Plant Miscellaneous Equipment			#DIV/0!
390	Office Furniture and Equipment			#DIV/0!
391	Transportation Equipment			#DIV/0!
392	Stores Equipment			#DIV/0!
393	Tools, Shop and Garage Equipment			#DIV/0!
394	Laboratory Equipment			#DIV/0!
395	Power Operated Equipment			#DIV/0!
396	Communication Equipment			#DIV/0!
397	Miscellaneous Equipment	10		10.00%
398	Other Tangible Plant	10		10.00%
Wastewater Plant Composite Depreciation Rate *				#DIV/0!

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT December 31, 2007
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SYSTEM NAME / COUNTY : VALENCIA TERRACE / LAKE

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
351	Organization			#DIV/0!
352	Franchises			#DIV/0!
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures			#DIV/0!
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations			#DIV/0!
366	Reuse Services			#DIV/0!
367	Reuse Meters and Meter Installations			#DIV/0!
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
374	Reuse Distribution Reservoirs			#DIV/0!
375	Reuse Transmission and Distribution System			#DIV/0!
380	Treatment and Disposal Equipment	15 - 18		5.56% - 6.67%
381	Plant Sewers			#DIV/0!
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment			#DIV/0!
390	Office Furniture and Equipment			#DIV/0!
391	Transportation Equipment			#DIV/0!
392	Stores Equipment			#DIV/0!
393	Tools, Shop and Garage Equipment			#DIV/0!
394	Laboratory Equipment			#DIV/0!
395	Power Operated Equipment			#DIV/0!
396	Communication Equipment			#DIV/0!
397	Miscellaneous Equipment			#DIV/0!
398	Other Tangible Plant			#DIV/0!
Wastewater Plant Composite Depreciation Rate *				#DIV/0!

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

<b>YEAR OF REPORT</b> December 31, 2007
--

SYSTEM NAME / COUNTY :

VENETIAN VILLAGE / LAKE

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
351	Organization			#DIV/0!
352	Franchises	40		2.50%
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment			#DIV/0!
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures			#DIV/0!
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations			#DIV/0!
366	Reuse Services			#DIV/0!
367	Reuse Meters and Meter Installations			#DIV/0!
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
374	Reuse Distribution Reservoirs			#DIV/0!
375	Reuse Transmission and Distribution System			#DIV/0!
380	Treatment and Disposal Equipment	10 - 18		5.56% - 10.00%
381	Plant Sewers			#DIV/0!
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment	18		5.56%
390	Office Furniture and Equipment			#DIV/0!
391	Transportation Equipment			#DIV/0!
392	Stores Equipment			#DIV/0!
393	Tools, Shop and Garage Equipment			#DIV/0!
394	Laboratory Equipment			#DIV/0!
395	Power Operated Equipment			#DIV/0!
396	Communication Equipment			#DIV/0!
397	Miscellaneous Equipment			#DIV/0!
398	Other Tangible Plant			#DIV/0!
Wastewater Plant Composite Depreciation Rate *				#DIV/0!

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

**YEAR OF REPORT**

December 31, 2007

SYSTEM NAME / COUNTY :

SOUTH SEAS / LEE

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
351	Organization			#DIV/0!
352	Franchises			#DIV/0!
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures	40		2.50%
363	Services to Customers			#DIV/0!
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations	38		2.63%
366	Reuse Services			#DIV/0!
367	Reuse Meters and Meter Installations			#DIV/0!
370	Receiving Wells			#DIV/0!
371	Pumping Equipment	18		5.56%
374	Reuse Distribution Reservoirs	37		2.70%
375	Reuse Transmission and Distribution System	43		2.33%
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment	18		5.56%
390	Office Furniture and Equipment			#DIV/0!
391	Transportation Equipment	6		16.67%
392	Stores Equipment			#DIV/0!
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment			#DIV/0!
395	Power Operated Equipment	12		8.33%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%
Wastewater Plant Composite Depreciation Rate *				#DIV/0!

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

<b>YEAR OF REPORT</b> December 31, 2007
--

SYSTEM NAME / COUNTY :

JASMINE LAKES / PASCO

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
351	Organization	40		2.50%
352	Franchises			#DIV/0!
354	Structures and Improvements	30		3.33%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures			#DIV/0!
363	Services to Customers			#DIV/0!
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations			#DIV/0!
366	Reuse Services			#DIV/0!
367	Reuse Meters and Meter Installations			#DIV/0!
370	Receiving Wells			#DIV/0!
371	Pumping Equipment	18 - 30		3.33% - 5.56%
374	Reuse Distribution Reservoirs			#DIV/0!
375	Reuse Transmission and Distribution System			#DIV/0!
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers			#DIV/0!
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment	18		5.56%
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment	6		16.67%
392	Stores Equipment			#DIV/0!
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment			#DIV/0!
395	Power Operated Equipment			#DIV/0!
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%
Wastewater Plant Composite Depreciation Rate *				#DIV/0!

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

<b>YEAR OF REPORT</b> December 31, 2007
--

SYSTEM NAME / COUNTY : PALM TERRACE / PASCO

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
351	Organization	40		2.50%
352	Franchises	40		2.50%
354	Structures and Improvements	32 - 40		2.50% - 3.13%
355	Power Generation Equipment			#DIV/0!
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures			#DIV/0!
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations			#DIV/0!
366	Reuse Services			#DIV/0!
367	Reuse Meters and Meter Installations			#DIV/0!
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
374	Reuse Distribution Reservoirs			#DIV/0!
375	Reuse Transmission and Distribution System			#DIV/0!
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines			#DIV/0!
389	Other Plant Miscellaneous Equipment			#DIV/0!
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment			#DIV/0!
392	Stores Equipment			#DIV/0!
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment			#DIV/0!
396	Communication Equipment			#DIV/0!
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant			#DIV/0!
Wastewater Plant Composite Depreciation Rate *				#DIV/0!

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

<b>YEAR OF REPORT</b> December 31, 2007
--

SYSTEM NAME / COUNTY : ZEPHYR SHORES / PASCO

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
351	Organization	40		2.50%
352	Franchises	40		2.50%
354	Structures and Improvements			#DIV/0!
355	Power Generation Equipment			#DIV/0!
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures			#DIV/0!
363	Services to Customers	38		2.63%
364	Flow Measuring Devices			#DIV/0!
365	Flow Measuring Installations			#DIV/0!
366	Reuse Services			#DIV/0!
367	Reuse Meters and Meter Installations			#DIV/0!
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
374	Reuse Distribution Reservoirs			#DIV/0!
375	Reuse Transmission and Distribution System			#DIV/0!
380	Treatment and Disposal Equipment			#DIV/0!
381	Plant Sewers			#DIV/0!
382	Outfall Sewer Lines			#DIV/0!
389	Other Plant Miscellaneous Equipment			#DIV/0!
390	Office Furniture and Equipment			#DIV/0!
391	Transportation Equipment			#DIV/0!
392	Stores Equipment			#DIV/0!
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment			#DIV/0!
395	Power Operated Equipment			#DIV/0!
396	Communication Equipment			#DIV/0!
397	Miscellaneous Equipment			#DIV/0!
398	Other Tangible Plant			#DIV/0!
Wastewater Plant Composite Depreciation Rate *				#DIV/0!

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.



UTILITY NAME: AQUA UTILITES FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2007

SYSTEM NAME / COUNTY : BREEZE HILL / POLK

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
351	Organization	_____	_____	#DIV/0!
352	Franchises	_____	_____	#DIV/0!
354	Structures and Improvements	_____	_____	#DIV/0!
355	Power Generation Equipment	_____	_____	#DIV/0!
360	Collection Sewers - Force	_____	_____	#DIV/0!
361	Collection Sewers - Gravity	_____	_____	#DIV/0!
362	Special Collecting Structures	_____	_____	#DIV/0!
363	Services to Customers	_____	_____	#DIV/0!
364	Flow Measuring Devices	_____	_____	#DIV/0!
365	Flow Measuring Installations	_____	_____	#DIV/0!
366	Reuse Services	_____	_____	#DIV/0!
367	Reuse Meters and Meter Installations	_____	_____	#DIV/0!
370	Receiving Wells	_____	_____	#DIV/0!
371	Pumping Equipment	_____	_____	#DIV/0!
374	Reuse Distribution Reservoirs	_____	_____	#DIV/0!
375	Reuse Transmission and Distribution System	_____	_____	#DIV/0!
380	Treatment and Disposal Equipment	_____	_____	#DIV/0!
381	Plant Sewers	_____	_____	#DIV/0!
382	Outfall Sewer Lines	_____	_____	#DIV/0!
389	Other Plant Miscellaneous Equipment	_____	_____	#DIV/0!
390	Office Furniture and Equipment	_____	_____	#DIV/0!
391	Transportation Equipment	_____	_____	#DIV/0!
392	Stores Equipment	_____	_____	#DIV/0!
393	Tools, Shop and Garage Equipment	_____	_____	#DIV/0!
394	Laboratory Equipment	_____	_____	#DIV/0!
395	Power Operated Equipment	_____	_____	#DIV/0!
396	Communication Equipment	_____	_____	#DIV/0!
397	Miscellaneous Equipment	_____	_____	#DIV/0!
398	Other Tangible Plant	_____	_____	#DIV/0!
Wastewater Plant Composite Depreciation Rate *		_____	_____	#DIV/0!

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

<b>YEAR OF REPORT</b> December 31, 2007
--

SYSTEM NAME / COUNTY : LAKE GIBSON ESTATES / POLK

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
351	Organization			#DIV/0!
352	Franchises	40		2.50%
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment			#DIV/0!
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures			#DIV/0!
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations			#DIV/0!
366	Reuse Services			#DIV/0!
367	Reuse Meters and Meter Installations			#DIV/0!
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
374	Reuse Distribution Reservoirs			#DIV/0!
375	Reuse Transmission and Distribution System			#DIV/0!
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines			#DIV/0!
389	Other Plant Miscellaneous Equipment	18		5.56%
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment			#DIV/0!
392	Stores Equipment			#DIV/0!
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment			#DIV/0!
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant			#DIV/0!
Wastewater Plant Composite Depreciation Rate *				#DIV/0!

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

<b>YEAR OF REPORT</b> December 31, 2007
--

SYSTEM NAME / COUNTY : ROSALIE OAKS / POLK

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
351	Organization			#DIV/0!
352	Franchises	40		2.50%
354	Structures and Improvements	30		3.33%
355	Power Generation Equipment			#DIV/0!
360	Collection Sewers - Force	27		3.70%
361	Collection Sewers - Gravity	40		2.50%
362	Special Collecting Structures			#DIV/0!
363	Services to Customers	35		2.86%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations			#DIV/0!
366	Reuse Services			#DIV/0!
367	Reuse Meters and Meter Installations			#DIV/0!
370	Receiving Wells	25		4.00%
371	Pumping Equipment	18		5.56%
374	Reuse Distribution Reservoirs			#DIV/0!
375	Reuse Transmission and Distribution System			#DIV/0!
380	Treatment and Disposal Equipment	15		6.67%
381	Plant Sewers			#DIV/0!
382	Outfall Sewer Lines			#DIV/0!
389	Other Plant Miscellaneous Equipment	15 - 18		5.56% - 6.67%
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment			#DIV/0!
392	Stores Equipment			#DIV/0!
393	Tools, Shop and Garage Equipment			#DIV/0!
394	Laboratory Equipment			#DIV/0!
395	Power Operated Equipment			#DIV/0!
396	Communication Equipment			#DIV/0!
397	Miscellaneous Equipment			#DIV/0!
398	Other Tangible Plant	10		10.00%
Wastewater Plant Composite Depreciation Rate *				#DIV/0!

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2007

SYSTEM NAME / COUNTY : VILLAGE WATER / POLK

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
351	Organization			#DIV/0!
352	Franchises	40		2.50%
354	Structures and Improvements	27 - 32		3.13% - 3.70%
355	Power Generation Equipment			#DIV/0!
360	Collection Sewers - Force	27		3.70%
361	Collection Sewers - Gravity	40		2.50%
362	Special Collecting Structures			#DIV/0!
363	Services to Customers	35		2.86%
364	Flow Measuring Devices			#DIV/0!
365	Flow Measuring Installations			#DIV/0!
366	Reuse Services			#DIV/0!
367	Reuse Meters and Meter Installations			#DIV/0!
370	Receiving Wells	25		4.00%
371	Pumping Equipment	15		6.67%
374	Reuse Distribution Reservoirs			#DIV/0!
375	Reuse Transmission and Distribution System			#DIV/0!
380	Treatment and Disposal Equipment	15		6.67%
381	Plant Sewers	15		6.67%
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment			#DIV/0!
390	Office Furniture and Equipment			#DIV/0!
391	Transportation Equipment			#DIV/0!
392	Stores Equipment			#DIV/0!
393	Tools, Shop and Garage Equipment	15		6.67%
394	Laboratory Equipment			#DIV/0!
395	Power Operated Equipment			#DIV/0!
396	Communication Equipment			#DIV/0!
397	Miscellaneous Equipment			#DIV/0!
398	Other Tangible Plant	10		10.00%
Wastewater Plant Composite Depreciation Rate *				#DIV/0!

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: AOUA UTILITES FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2007

SYSTEM NAME / COUNTY : BEECHER'S POINT / PUTNAM

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
351	Organization			#DIV/0!
352	Franchises	40		2.50%
354	Structures and Improvements			#DIV/0!
355	Power Generation Equipment			#DIV/0!
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures			#DIV/0!
363	Services to Customers	38		2.63%
364	Flow Measuring Devices			#DIV/0!
365	Flow Measuring Installations			#DIV/0!
366	Reuse Services			#DIV/0!
367	Reuse Meters and Meter Installations			#DIV/0!
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
374	Reuse Distribution Reservoirs			#DIV/0!
375	Reuse Transmission and Distribution System			#DIV/0!
380	Treatment and Disposal Equipment			#DIV/0!
381	Plant Sewers			#DIV/0!
382	Outfall Sewer Lines			#DIV/0!
389	Other Plant Miscellaneous Equipment	18		5.56%
390	Office Furniture and Equipment			#DIV/0!
391	Transportation Equipment			#DIV/0!
392	Stores Equipment			#DIV/0!
393	Tools, Shop and Garage Equipment			#DIV/0!
394	Laboratory Equipment			#DIV/0!
395	Power Operated Equipment			#DIV/0!
396	Communication Equipment			#DIV/0!
397	Miscellaneous Equipment			#DIV/0!
398	Other Tangible Plant			#DIV/0!
Wastewater Plant Composite Depreciation Rate *				#DIV/0!

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

**YEAR OF REPORT**

December 31, 2007

SYSTEM NAME / COUNTY :

PALM PORT / PUTNAM

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
351	Organization			#DIV/0!
352	Franchises			#DIV/0!
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment			#DIV/0!
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures			#DIV/0!
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations			#DIV/0!
366	Reuse Services			#DIV/0!
367	Reuse Meters and Meter Installations			#DIV/0!
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
374	Reuse Distribution Reservoirs			#DIV/0!
375	Reuse Transmission and Distribution System			#DIV/0!
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers			#DIV/0!
382	Outfall Sewer Lines			#DIV/0!
389	Other Plant Miscellaneous Equipment	18		5.56%
390	Office Furniture and Equipment			#DIV/0!
391	Transportation Equipment			#DIV/0!
392	Stores Equipment			#DIV/0!
393	Tools, Shop and Garage Equipment			#DIV/0!
394	Laboratory Equipment			#DIV/0!
395	Power Operated Equipment			#DIV/0!
396	Communication Equipment			#DIV/0!
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant			#DIV/0!
Wastewater Plant Composite Depreciation Rate *				#DIV/0!

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

<b>YEAR OF REPORT</b> December 31, 2007
--

SYSTEM NAME / COUNTY : PARK MANOR / PUTNAM

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
351	Organization			#DIV/0!
352	Franchises			#DIV/0!
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment			#DIV/0!
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures			#DIV/0!
363	Services to Customers	38		2.63%
364	Flow Measuring Devices			#DIV/0!
365	Flow Measuring Installations			#DIV/0!
366	Reuse Services			#DIV/0!
367	Reuse Meters and Meter Installations			#DIV/0!
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
374	Reuse Distribution Reservoirs			#DIV/0!
375	Reuse Transmission and Distribution System			#DIV/0!
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers			#DIV/0!
382	Outfall Sewer Lines			#DIV/0!
389	Other Plant Miscellaneous Equipment			#DIV/0!
390	Office Furniture and Equipment			#DIV/0!
391	Transportation Equipment			#DIV/0!
392	Stores Equipment			#DIV/0!
393	Tools, Shop and Garage Equipment			#DIV/0!
394	Laboratory Equipment			#DIV/0!
395	Power Operated Equipment			#DIV/0!
396	Communication Equipment			#DIV/0!
397	Miscellaneous Equipment			#DIV/0!
398	Other Tangible Plant			#DIV/0!
Wastewater Plant Composite Depreciation Rate *				#DIV/0!

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: AOUA UTILITES FLORIDA, INC.

<b>YEAR OF REPORT</b> December 31, 2007
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SYSTEM NAME / COUNTY : SILVER LAKE OAKS / PUTNAM

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
351	Organization			#DIV/0!
352	Franchises	40		2.50%
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment			#DIV/0!
360	Collection Sewers - Force			#DIV/0!
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures			#DIV/0!
363	Services to Customers	38		2.63%
364	Flow Measuring Devices			#DIV/0!
365	Flow Measuring Installations			#DIV/0!
366	Reuse Services			#DIV/0!
367	Reuse Meters and Meter Installations			#DIV/0!
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
374	Reuse Distribution Reservoirs			#DIV/0!
375	Reuse Transmission and Distribution System			#DIV/0!
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers			#DIV/0!
382	Outfall Sewer Lines			#DIV/0!
389	Other Plant Miscellaneous Equipment			#DIV/0!
390	Office Furniture and Equipment			#DIV/0!
391	Transportation Equipment			#DIV/0!
392	Stores Equipment			#DIV/0!
393	Tools, Shop and Garage Equipment			#DIV/0!
394	Laboratory Equipment			#DIV/0!
395	Power Operated Equipment			#DIV/0!
396	Communication Equipment			#DIV/0!
397	Miscellaneous Equipment			#DIV/0!
398	Other Tangible Plant			#DIV/0!
Wastewater Plant Composite Depreciation Rate *				#DIV/0!

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.



UTILITY NAME: AQUA UTILITES FLORIDA, INC.

**YEAR OF REPORT**

December 31, 2007

SYSTEM NAME / COUNTY : CHULUOTA / SEMINOLE

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
351	Organization			#DIV/0!
352	Franchises	40		2.50%
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment			#DIV/0!
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures			#DIV/0!
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations			#DIV/0!
366	Reuse Services			#DIV/0!
367	Reuse Meters and Meter Installations			#DIV/0!
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
374	Reuse Distribution Reservoirs			#DIV/0!
375	Reuse Transmission and Distribution System	43		2.33%
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment			#DIV/0!
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment			#DIV/0!
392	Stores Equipment			#DIV/0!
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant			#DIV/0!
Wastewater Plant Composite Depreciation Rate *				#DIV/0!

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2007

SYSTEM NAME / COUNTY :

FLORIDA CENTRAL COMMERCE PARK / SEMINOLE

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
351	Organization			#DIV/0!
352	Franchises	40		2.50%
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures			#DIV/0!
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations			#DIV/0!
366	Reuse Services	40		2.50%
367	Reuse Meters and Meter Installations			#DIV/0!
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
374	Reuse Distribution Reservoirs	37		2.70%
375	Reuse Transmission and Distribution System	43		2.33%
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines			#DIV/0!
389	Other Plant Miscellaneous Equipment			#DIV/0!
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment			#DIV/0!
392	Stores Equipment			#DIV/0!
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant			#DIV/0!
Wastewater Plant Composite Depreciation Rate *				#DIV/0!

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

**YEAR OF REPORT**

December 31, 2007

SYSTEM NAME / COUNTY :

THE WOODS / SUMTER

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
351	Organization			#DIV/0!
352	Franchises	40		2.50%
354	Structures and Improvements	27 - 30		3.33% - 3.70%
355	Power Generation Equipment			#DIV/0!
360	Collection Sewers - Force	27		3.70%
361	Collection Sewers - Gravity	40		2.50%
362	Special Collecting Structures			#DIV/0!
363	Services to Customers			#DIV/0!
364	Flow Measuring Devices			#DIV/0!
365	Flow Measuring Installations	38		2.63%
366	Reuse Services			#DIV/0!
367	Reuse Meters and Meter Installations			#DIV/0!
370	Receiving Wells			#DIV/0!
371	Pumping Equipment	18		5.56%
374	Reuse Distribution Reservoirs			#DIV/0!
375	Reuse Transmission and Distribution System			#DIV/0!
380	Treatment and Disposal Equipment	15 - 18		5.56% - 6.67%
381	Plant Sewers	15		6.67%
382	Outfall Sewer Lines			#DIV/0!
389	Other Plant Miscellaneous Equipment	15		6.67%
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment			#DIV/0!
392	Stores Equipment			#DIV/0!
393	Tools, Shop and Garage Equipment			#DIV/0!
394	Laboratory Equipment			#DIV/0!
395	Power Operated Equipment			#DIV/0!
396	Communication Equipment			#DIV/0!
397	Miscellaneous Equipment			#DIV/0!
398	Other Tangible Plant	10		10.00%
Wastewater Plant Composite Depreciation Rate *				#DIV/0!

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : JUNGLE DEN / VOLUSIA

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
351	Organization			#DIV/0!
352	Franchises	40		2.50%
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment			#DIV/0!
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures			#DIV/0!
363	Services to Customers			#DIV/0!
364	Flow Measuring Devices			#DIV/0!
365	Flow Measuring Installations	38		2.63%
366	Reuse Services			#DIV/0!
367	Reuse Meters and Meter Installations			#DIV/0!
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
374	Reuse Distribution Reservoirs			#DIV/0!
375	Reuse Transmission and Distribution System			#DIV/0!
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment			#DIV/0!
390	Office Furniture and Equipment			#DIV/0!
391	Transportation Equipment			#DIV/0!
392	Stores Equipment			#DIV/0!
393	Tools, Shop and Garage Equipment			#DIV/0!
394	Laboratory Equipment			#DIV/0!
395	Power Operated Equipment			#DIV/0!
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment			#DIV/0!
398	Other Tangible Plant			#DIV/0!
Wastewater Plant Composite Depreciation Rate *				#DIV/0!

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2007

SYSTEM NAME / COUNTY : SUNNY HILLS / WASHINGTON

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
351	Organization			#DIV/0!
352	Franchises	40		2.50%
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures			#DIV/0!
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations			#DIV/0!
366	Reuse Services			#DIV/0!
367	Reuse Meters and Meter Installations			#DIV/0!
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
374	Reuse Distribution Reservoirs			#DIV/0!
375	Reuse Transmission and Distribution System			#DIV/0!
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines			#DIV/0!
389	Other Plant Miscellaneous Equipment			#DIV/0!
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment	6		16.67%
392	Stores Equipment	18		5.56%
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant			#DIV/0!
Wastewater Plant Composite Depreciation Rate *				#DIV/0!

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL / PSC REGULATED COUNTIES

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 9,943	\$ 716	\$ 0	\$ 716
352	Franchises	7,154	423	0	423
354	Structures and Improvements	659,608	76,504	125,121	201,625
355	Power Generation Equipment	58,608	11,365	0	11,365
360	Collection Sewers - Force	807,318	80,483	0	80,483
361	Collection Sewers - Gravity	1,053,203	85,973	0	85,973
362	Special Collecting Structures	3,674	2,412	0	2,412
363	Services to Customers	143,938	10,396	0	10,396
364	Flow Measuring Devices	48,031	11,547	0	11,547
365	Flow Measuring Installations	7,403	273	0	273
366	Reuse Services	90	43	0	43
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	173,934	25,429	0	25,429
371	Pumping Equipment	877,784	104,108	0	104,108
374	Reuse Distribution Reservoirs	71,367	3,369	0	3,369
375	Reuse Transmission and Distribution System	2,955	865	0	865
380	Treatment and Disposal Equipment	3,032,249	502,947	305	503,252
381	Plant Sewers	221,672	20,810	0	20,810
382	Outfall Sewer Lines	143,136	7,813	0	7,813
389	Other Plant Miscellaneous Equipment	496,990	80,506	0	80,506
390	Office Furniture and Equipment	32,154	2,338	0	2,338
391	Transportation Equipment	3,531	9,982	0	9,982
392	Stores Equipment	81	5	0	5
393	Tools, Shop and Garage Equipment	20,061	2,678	0	2,678
394	Laboratory Equipment	10,082	873	0	873
395	Power Operated Equipment	12,581	4,938	0	4,938
396	Communication Equipment	21,643	4,352	0	4,352
397	Miscellaneous Equipment	55,167	4,342	0	4,342
398	Other Tangible Plant	34,624	9,405	0	9,405
Total Depreciable Wastewater Plant in Service		\$ 8,008,981	\$ 1,064,895	\$ 125,426	\$ 1,190,321

\* Specify nature of transaction. Transfers and Adjustments  
Use ( ) to denote reversal entries. Column (d) includes PSC audit adjustments to correct rates totaling \$45,888.

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL / PSC REGULATED COUNTIES

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (e)	SALVAGE AND INSURANCE (b)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
351	Organization	0	0	0	0	\$ 10,659
352	Franchises	0	0	0	0	7,577
354	Structures and Improvements	59,278	0	0	59,278	801,955
355	Power Generation Equipment	0	0	0	0	69,973
360	Collection Sewers - Force	111,023	0	0	111,023	776,778
361	Collection Sewers - Gravity	43,601	0	0	43,601	1,095,575
362	Special Collecting Structures	0	0	0	0	6,086
363	Services to Customers	0	0	0	0	154,334
364	Flow Measuring Devices	3,784	0	0	3,784	55,794
365	Flow Measuring Installations	0	0	0	0	7,676
366	Reuse Services	0	0	0	0	133
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	199,363
371	Pumping Equipment	52,285	0	0	52,285	929,607
374	Reuse Distribution Reservoirs	0	0	0	0	74,736
375	Reuse Transmission and Distribution System	0	0	0	0	3,820
380	Treatment and Disposal Equipment	121,748	0	0	121,748	3,413,753
381	Plant Sewers	474	0	0	474	242,008
382	Outfall Sewer Lines	0	0	0	0	150,949
389	Other Plant Miscellaneous Equipment	9,702	0	0	9,702	567,794
390	Office Furniture and Equipment	465	0	0	465	34,027
391	Transportation Equipment	0	0	0	0	13,513
392	Stores Equipment	0	0	0	0	86
393	Tools, Shop and Garage Equipment	0	0	0	0	22,739
394	Laboratory Equipment	0	0	0	0	10,955
395	Power Operated Equipment	0	0	0	0	17,519
396	Communication Equipment	0	0	0	0	25,995
397	Miscellaneous Equipment	0	0	0	0	59,509
398	Other Tangible Plant	8,063	0	0	8,063	35,966
Total Depreciable Wastewater Plant in Service						\$ 8,788,879

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: ARREDONDO FARMS / ALACHUA

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351	Organization	\$ 0	\$ 0	\$	\$ 0
352	Franchises	0	0		0
354	Structures and Improvements	13,958	559		559
355	Power Generation Equipment	0	0		0
360	Collection Sewers - Force	0	0		0
361	Collection Sewers - Gravity	67,230	1,817		1,817
362	Special Collecting Structures	0	0		0
363	Services to Customers	1,955	56		56
364	Flow Measuring Devices	635	127		127
365	Flow Measuring Installations	0	0		0
366	Reuse Services	0	0		0
367	Reuse Meters and Meter Installations	0	0		0
370	Receiving Wells	0	0		0
371	Pumping Equipment	6,800	1,760		1,760
374	Reuse Distribution Reservoirs	0	0		0
375	Reuse Transmission and Distribution System	0	0		0
380	Treatment and Disposal Equipment	101,444	5,635		5,635
381	Plant Sewers	0	0		0
382	Outfall Sewer Lines	0	0		0
389	Other Plant Miscellaneous Equipment	663	37		37
390	Office Furniture and Equipment	1,257	84		84
391	Transportation Equipment	0	0		0
392	Stores Equipment	0	0		0
393	Tools, Shop and Garage Equipment	311	19		19
394	Laboratory Equipment	0	0		0
395	Power Operated Equipment	9,194	3,679		3,679
396	Communication Equipment	0	0		0
397	Miscellaneous Equipment	0	0		0
398	Other Tangible Plant	1,557	156		156
Total Depreciable Wastewater Plant in Service		\$ 205,004	\$ 13,929	\$ 0	\$ 13,929

\* Specify nature of transaction. Transfers and Adjustments  
Use ( ) to denote reversal entries. Column (d) includes PSC audit adjustments to correct rates totaling \$6,351.



YEAR OF REPORT  
December 31, 2007

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

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

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

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.  
SYSTEM NAME / COUNTY: LEISURE LAKES / HIGHLANDS

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 0	\$	\$	\$ 0
352	Franchises	183	8		8
354	Structures and Improvements	3,598	143		143
355	Power Generation Equipment	1,006	898		898
360	Collection Sewers - Force	0			0
361	Collection Sewers - Gravity	101,882	3,545		3,545
362	Special Collecting Structures	0			0
363	Services to Customers	6,122	430		430
364	Flow Measuring Devices	1,000	200		200
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	8,253	324		324
371	Pumping Equipment	8,833	1,507		1,507
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	97,186	6,199		6,199
381	Plant Sewers	0			0
382	Outfall Sewer Lines	(6,242)	31		31
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 221,821	\$ 13,285	\$ 0	\$ 13,285

\* Specify nature of transaction. Transfers and Adjustments  
Use ( ) to denote reversal entries. Column (d) includes PSC audit adjustments to correct rates totaling \$182.

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.  
SYSTEM NAME / COUNTY: LEISURE LAKES / HIGHLANDS

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME (a)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
351	Organization	0			0	0
352	Franchises	0			0	191
354	Structures and Improvements	0			0	3,741
355	Power Generation Equipment	0			0	1,904
360	Collection Sewers - Force	0			0	0
361	Collection Sewers - Gravity	0			0	105,427
362	Special Collecting Structures	0			0	0
363	Services to Customers	0			0	6,552
364	Flow Measuring Devices	0			0	1,200
365	Flow Measuring Installations	0			0	0
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	8,577
371	Pumping Equipment	0			0	10,340
374	Reuse Distribution Reservoirs	0			0	0
375	Reuse Transmission and Distribution System	0			0	0
380	Treatment and Disposal Equipment	476			476	102,909
381	Plant Sewers	0			0	0
382	Outfall Sewer Lines	0			0	(6,211)
389	Other Plant Miscellaneous Equipment	0			0	0
390	Office Furniture and Equipment	0			0	0
391	Transportation Equipment	0			0	0
392	Stores Equipment	0			0	0
393	Tools, Shop and Garage Equipment	0			0	0
394	Laboratory Equipment	0			0	0
395	Power Operated Equipment	0			0	0
396	Communication Equipment	0			0	0
397	Miscellaneous Equipment	0			0	0
398	Other Tangible Plant	0			0	0
Total Depreciable Wastewater Plant in Service						\$ 234,630

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL COUNTY / LAKE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351	Organization	\$ 3,038	\$ 284	\$ 0	\$ 284
352	Franchises	223	21	0	21
354	Structures and Improvements	194,323	11,626	24,446	36,072
355	Power Generation Equipment	0	1,391	0	1,391
360	Collection Sewers - Force	32,626	1,586	0	1,586
361	Collection Sewers - Gravity	204,181	10,296	0	10,296
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	36,460	1,597	0	1,597
364	Flow Measuring Devices	2,919	899	0	899
365	Flow Measuring Installations	8,098	213	0	213
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	28,864	2,172	0	2,172
371	Pumping Equipment	225,651	16,866	0	16,866
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equipment	358,721	34,724	0	34,724
381	Plant Sewers	100,327	5,346	0	5,346
382	Outfall Sewer Lines	17,977	701	0	701
389	Other Plant Miscellaneous Equipment	3,239	202	0	202
390	Office Furniture and Equipment	0	0	0	0
391	Transportation Equipment	0	0	0	0
392	Stores Equipment	0	0	0	0
393	Tools, Shop and Garage Equipment	0	0	0	0
394	Laboratory Equipment	0	0	0	0
395	Power Operated Equipment	0	0	0	0
396	Communication Equipment	236	46	0	46
397	Miscellaneous Equipment	42,700	2,864	0	2,864
398	Other Tangible Plant	1,968	1,073	0	1,073
Total Depreciable Wastewater Plant in Service		\$ 1,261,551	\$ 91,907	\$ 24,446	\$ 116,353

\* Specify nature of transaction. Transfers and Adjustments  
Use ( ) to denote reversal entries. Column (d) includes PSC audit adjustments to correct rates totaling \$4,413.

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL COUNTY / LAKE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (e)	SALVAGE AND INSURANCE (b)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
351	Organization	0	0	0	0	\$ 3,322
352	Franchises	0	0	0	0	244
354	Structures and Improvements	51,166	0	0	51,166	179,229
355	Power Generation Equipment	0	0	0	0	1,391
360	Collection Sewers - Force	27,785	0	0	27,785	6,427
361	Collection Sewers - Gravity	2,350	0	0	2,350	212,127
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	38,057
364	Flow Measuring Devices	1,253	0	0	1,253	2,565
365	Flow Measuring Installations	0	0	0	0	8,311
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	0
371	Pumping Equipment	4,910	0	0	4,910	31,036
374	Reuse Distribution Reservoirs	0	0	0	0	237,607
375	Reuse Transmission and Distribution System	0	0	0	0	0
380	Treatment and Disposal Equipment	183	0	0	183	393,262
381	Plant Sewers	474	0	0	474	105,199
382	Outfall Sewer Lines	0	0	0	0	18,678
389	Other Plant Miscellaneous Equipment	0	0	0	0	3,441
390	Office Furniture and Equipment	0	0	0	0	0
391	Transportation Equipment	0	0	0	0	0
392	Stores Equipment	0	0	0	0	0
393	Tools, Shop and Garage Equipment	0	0	0	0	0
394	Laboratory Equipment	0	0	0	0	0
395	Power Operated Equipment	0	0	0	0	0
396	Communication Equipment	0	0	0	0	282
397	Miscellaneous Equipment	0	0	0	0	45,564
398	Other Tangible Plant	0	0	0	0	3,041
Total Depreciable Wastewater Plant in Service						\$ 1,289,783

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: FAIRWAYS @ MT. PLYMOUTH / LAKE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351	Organization	\$ 0			\$ 0
352	Franchises	0			0
354	Structures and Improvements	0			0
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	0			0
361	Collection Sewers - Gravity	0			0
362	Special Collecting Structures	0			0
363	Services to Customers	0			0
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	0			0
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	0			0
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 0	\$ 0	\$ 0	\$ 0

\* Specify nature of transaction. Transfers and Adjustments  
Use ( ) to denote reversal entries.

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.  
SYSTEM NAME / COUNTY: FAIRWAYS @ MT. PLYMOUTH / LAKE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-b+i) (j)	BALANCE AT END OF YEAR (c-f-j) (k)
351	Organization	0			0	0
352	Franchises	0			0	0
354	Structures and Improvements	0			0	0
355	Power Generation Equipment	0			0	0
360	Collection Sewers - Force	0			0	0
361	Collection Sewers - Gravity	0			0	0
362	Special Collecting Structures	0			0	0
363	Services to Customers	0			0	0
364	Flow Measuring Devices	0			0	0
365	Flow Measuring Installations	0			0	0
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	0
371	Pumping Equipment	0			0	0
374	Reuse Distribution Reservoirs	0			0	0
375	Reuse Transmission and Distribution System	0			0	0
380	Treatment and Disposal Equipment	0			0	0
381	Plant Sewers	0			0	0
382	Outfall Sewer Lines	0			0	0
389	Other Plant Miscellaneous Equipment	0			0	0
390	Office Furniture and Equipment	0			0	0
391	Transportation Equipment	0			0	0
392	Stores Equipment	0			0	0
393	Tools, Shop and Garage Equipment	0			0	0
394	Laboratory Equipment	0			0	0
395	Power Operated Equipment	0			0	0
396	Communication Equipment	0			0	0
397	Miscellaneous Equipment	0			0	0
398	Other Tangible Plant	0			0	0
Total Depreciable Wastewater Plant in Service		0	0	0	0	0

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.  
SYSTEM NAME / COUNTY: HOLIDAY HAVEN / LAKE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351	Organization	\$ 0	\$	\$	\$ 0
352	Franchises	(67)	3		3
354	Structures and Improvements	16,976	1,075		1,075
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	1,101	89		89
361	Collection Sewers - Gravity	47,036	3,095		3,095
362	Special Collecting Structures	0			0
363	Services to Customers	550	132		132
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	2,500	83		83
371	Pumping Equipment	5,556	1,777		1,777
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	172,469	15,579		15,579
381	Plant Sewers	100,313	5,346		5,346
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	236	46		46
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 346,670	\$ 27,225	\$ 0	\$ 27,225

\* Specify nature of transaction. Transfers and Adjustments  
Use ( ) to denote reversal entries. Column (d) includes PSC audit adjustments to correct rates totaling \$83.



YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: HOLIDAY HAVEN / LAKE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

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

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: KINGS COVE / LAKE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME (a)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 0	\$ 0		\$ 0
352	Franchises	0	0		0
354	Structures and Improvements	156,412	6,662	4,212	10,874
355	Power Generation Equipment	0	1,360		1,360
360	Collection Sewers - Force	19,015	721		721
361	Collection Sewers - Gravity	2,945	627		627
362	Special Collecting Structures	0	0		0
363	Services to Customers	2,465	131		131
364	Flow Measuring Devices	0	0		0
365	Flow Measuring Installations	0	0		0
366	Reuse Services	0	0		0
367	Reuse Meters and Meter Installations	0	0		0
370	Receiving Wells	75	21		21
371	Pumping Equipment	11,855	1,549		1,549
374	Reuse Distribution Reservoirs	0	0		0
375	Reuse Transmission and Distribution System	0	0		0
380	Treatment and Disposal Equipment	3,078	718		718
381	Plant Sewers	0	0		0
382	Outfall Sewer Lines	0	0		0
389	Other Plant Miscellaneous Equipment	3,192	177		177
390	Office Furniture and Equipment	0	0		0
391	Transportation Equipment	0	0		0
392	Stores Equipment	0	0		0
393	Tools, Shop and Garage Equipment	0	0		0
394	Laboratory Equipment	0	0		0
395	Power Operated Equipment	0	0		0
396	Communication Equipment	0	0		0
397	Miscellaneous Equipment	40,835	2,722		2,722
398	Other Tangible Plant	1,483	809		809
Total Depreciable Wastewater Plant in Service		\$ 241,355	\$ 15,497	\$ 4,212	\$ 19,709

\* Specify nature of transaction. Transfers and Adjustments  
Use ( ) to denote reversal entries. Column (d) includes PSC audit adjustments to correct rates totaling (\$1,471).

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.  
SYSTEM NAME / COUNTY: KINGS COVE / LAKE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

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

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.  
SYSTEM NAME / COUNTY: MORNINGVIEW / LAKE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351	Organization	\$ 0			\$ 0
352	Franchises	86	4		4
354	Structures and Improvements	3,120	131		131
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	2,308	103		103
361	Collection Sewers - Gravity	642	253		253
362	Special Collecting Structures	0			0
363	Services to Customers	1,978	82		82
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	19,090	1,532		1,532
371	Pumping Equipment	67,353	3,920		3,920
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	30,981	1,811		1,811
381	Plant Sewers	14			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 125,572	\$ 7,836	\$ 0	\$ 7,836

\* Specify nature of transaction. Transfers and Adjustments  
Use ( ) to denote reversal entries. Column (d) includes PSC audit adjustments to correct rates totaling \$1,250.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: MORNINGVIEW / LAKE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

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

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: SUMMIT CHASE / LAKE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 3,038	\$ 284		\$ 284
352	Franchises	31	6		6
354	Structures and Improvements	7,353	1,585	20,234	21,819
355	Power Generation Equipment	0	0		0
360	Collection Sewers - Force	(3,025)	25		25
361	Collection Sewers - Gravity	26,406	1,295		1,295
362	Special Collecting Structures	0	0		0
363	Services to Customers	4,852	244		244
364	Flow Measuring Devices	0	0		0
365	Flow Measuring Installations	8,098	213		213
366	Reuse Services	0	0		0
367	Reuse Meters and Meter Installations	0	0		0
370	Receiving Wells	0	0		0
371	Pumping Equipment	81,128	4,485		4,485
374	Reuse Distribution Reservoirs	0	0		0
375	Reuse Transmission and Distribution System	0	0		0
380	Treatment and Disposal Equipment	848	349		349
381	Plant Sewers	0	0		0
382	Outfall Sewer Lines	0	0		0
389	Other Plant Miscellaneous Equipment	0	0		0
390	Office Furniture and Equipment	0	0		0
391	Transportation Equipment	0	0		0
392	Stores Equipment	0	0		0
393	Tools, Shop and Garage Equipment	0	0		0
394	Laboratory Equipment	0	0		0
395	Power Operated Equipment	0	0		0
396	Communication Equipment	0	0		0
397	Miscellaneous Equipment	1,865	142		1,42
398	Other Tangible Plant	485	264		264
Total Depreciable Wastewater Plant in Service		\$ 131,079	\$ 8,892	\$ 20,234	\$ 29,126

\* Specify nature of transaction. Transfers and Adjustments  
Use ( ) to denote reversal entries. Column (d) includes PSC audit adjustments to correct rates totaling \$4,250.

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: SUMMIT CHASE / LAKE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

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

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: VALENCIA TERRACE / LAKE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
351	Organization	0			0
352	Franchises	0			0
354	Structures and Improvements	8,632	977		977
355	Power Generation Equipment	0	31		31
360	Collection Sewers - Force	3,567	310		310
361	Collection Sewers - Gravity	90,494	3,513		3,513
362	Special Collecting Structures	0			0
363	Services to Customers	18,331	732		732
364	Flow Measuring Devices	1,666	333		333
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	2,830	270		270
371	Pumping Equipment	26,375	2,923		2,923
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	76,099	8,821		8,821
381	Plant Sewers	0			0
382	Outfall Sewer Lines	17,011	664		664
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 245,005	\$ 18,574	\$ 0	\$ 18,574

\* Specify nature of transaction. Transfers and Adjustments  
Use ( ) to denote reversal entries. Column (d) includes PSC audit adjustments to correct rates totaling \$312.



YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.  
SYSTEM NAME / COUNTY: VALENCIA TERRACE / LAKE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME (a)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
		\$	\$	\$	\$	\$
351	Organization	0			0	0
352	Franchises	0			0	0
354	Structures and Improvements	20,820			20,820	(11,211)
355	Power Generation Equipment	0			0	31
360	Collection Sewers - Force	1,236			1,236	2,641
361	Collection Sewers - Gravity	0			0	94,007
362	Special Collecting Structures	0			0	0
363	Services to Customers	0			0	19,063
364	Flow Measuring Devices	0			0	1,999
365	Flow Measuring Installations	0			0	0
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	3,100
371	Pumping Equipment	0			0	29,298
374	Reuse Distribution Reservoirs	0			0	0
375	Reuse Transmission and Distribution System	0			0	0
380	Treatment and Disposal Equipment	0			0	84,920
381	Plant Sewers	0			0	0
382	Outfall Sewer Lines	0			0	17,675
389	Other Plant Miscellaneous Equipment	0			0	0
390	Office Furniture and Equipment	0			0	0
391	Transportation Equipment	0			0	0
392	Stores Equipment	0			0	0
393	Tools, Shop and Garage Equipment	0			0	0
394	Laboratory Equipment	0			0	0
395	Power Operated Equipment	0			0	0
396	Communication Equipment	0			0	0
397	Miscellaneous Equipment	0			0	0
398	Other Tangible Plant	0			0	0
Total Depreciable Wastewater Plant in Service		\$ 22,056	\$ 0	\$ 0	\$ 22,056	\$ 241,523

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: VENETIAN VILLAGE / LAKE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351	Organization	\$ 0	\$	\$	\$ 0
352	Franchises	173	8		8
354	Structures and Improvements	1,830	1,196		1,196
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	9,660	338		338
361	Collection Sewers - Gravity	36,658	1,513		1,513
362	Special Collecting Structures	0			0
363	Services to Customers	8,284	276		276
364	Flow Measuring Devices	1,253	566		566
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	4,369	266		266
371	Pumping Equipment	33,384	2,212		2,212
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	75,246	7,446		7,446
381	Plant Sewers	0			0
382	Outfall Sewer Lines	966	37		37
389	Other Plant Miscellaneous Equipment	47	25		25
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 171,870	\$ 13,883	\$ 0	\$ 13,883

\* Specify nature of transaction. Transfers and Adjustments  
Use ( ) to denote reversal entries. Column (d) includes PSC audit adjustments to correct rates totaling (\$11).

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.  
SYSTEM NAME / COUNTY: VENETIAN VILLAGE / LAKE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME (a)	PLANT RETIRED (b)	SALVAGE AND INSURANCE (c)	COST OF REMOVAL AND OTHER CHARGES (d)	TOTAL CHARGES (e+f+g)	BALANCE AT END OF YEAR (h+i)
(a)	(b)	(b)	(c)	(d)	(e+f+g)	(h+i)
351	Organization	0			0	0
352	Franchises	0			0	181
354	Structures and Improvements	0			0	3,026
355	Power Generation Equipment	0			0	0
360	Collection Sewers - Force	0			0	9,998
361	Collection Sewers - Gravity	0			0	38,171
362	Special Collecting Structures	0			0	0
363	Services to Customers	0			0	8,560
364	Flow Measuring Devices	1,253			1,253	566
365	Flow Measuring Installations	0			0	0
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	4,635
371	Pumping Equipment	0			0	35,596
374	Reuse Distribution Reservoirs	0			0	0
375	Reuse Transmission and Distribution System	0			0	0
380	Treatment and Disposal Equipment	0			0	82,692
381	Plant Sewers	0			0	0
382	Outfall Sewer Lines	0			0	1,003
389	Other Plant Miscellaneous Equipment	0			0	72
390	Office Furniture and Equipment	0			0	0
391	Transportation Equipment	0			0	0
392	Stores Equipment	0			0	0
393	Tools, Shop and Garage Equipment	0			0	0
394	Laboratory Equipment	0			0	0
395	Power Operated Equipment	0			0	0
396	Communication Equipment	0			0	0
397	Miscellaneous Equipment	0			0	0
398	Other Tangible Plant	0			0	0
Total Depreciable Wastewater Plant in Service						\$ 184,500

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: SOUTH SEAS / LEE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCURALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 0	\$ 0		\$ 0
352	Franchises	0	0		0
354	Structures and Improvements	272,970	13,159		13,159
355	Power Generation Equipment	3,331	5,499		5,499
360	Collection Sewers - Force	28,275	3,202		3,202
361	Collection Sewers - Gravity	807	441		441
362	Special Collecting Structures	3,674	2,412		2,412
363	Services to Customers	0	0		0
364	Flow Measuring Devices	3,629	1,540		1,540
365	Flow Measuring Installations	(733)	0		0
366	Reuse Services	0	0		0
367	Reuse Meters and Meter Installations	0	0		0
370	Receiving Wells	0	0		0
371	Pumping Equipment	223,783	26,072		26,072
374	Reuse Distribution Reservoirs	4,684	895		895
375	Reuse Transmission and Distribution System	1,820	334		334
380	Treatment and Disposal Equipment	1,024,158	104,437		104,437
381	Plant Sewers	90	49		49
382	Outfall Sewer Lines	55,472	2,395		2,395
389	Other Plant Miscellaneous Equipment	71,555	4,529		4,529
390	Office Furniture and Equipment	0	0		0
391	Transportation Equipment	(2,332)	1,908		1,908
392	Stores Equipment	0	0		0
393	Tools, Shop and Garage Equipment	158	110		110
394	Laboratory Equipment	0	0		0
395	Power Operated Equipment	696	884		884
396	Communication Equipment	823	150		150
397	Miscellaneous Equipment	0	405		405
398	Other Tangible Plant	2,376	1,296		1,296
Total Depreciable Wastewater Plant in Service		\$ 1,695,236	\$ 169,717	\$ 0	\$ 169,717

\* Specify nature of transaction. Transfers and Adjustments  
Use ( ) to denote reversal entries. Column (d) includes PSC audit adjustments to correct rates totaling (\$156).

UTILITY NAME: AQUA UTILITES FLORIDA, INC.  
 SYSTEM NAME / COUNTY: SOUTH SEAS / LEE

YEAR OF REPORT  
 December 31, 2007

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351	Organization	0			0	0
352	Franchises	0			0	0
354	Structures and Improvements	0			0	286,129
355	Power Generation Equipment	0			0	8,830
360	Collection Sewers - Force	15,598			15,598	15,879
361	Collection Sewers - Gravity	0			0	1,248
362	Special Collecting Structures	0			0	6,086
363	Services to Customers	0			0	0
364	Flow Measuring Devices	727			727	4,442
365	Flow Measuring Installations	0			0	(733)
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	0
371	Pumping Equipment	4,960			4,960	244,895
374	Reuse Distribution Reservoirs	0			0	5,579
375	Reuse Transmission and Distribution System	0			0	2,154
380	Treatment and Disposal Equipment	58,408			58,408	1,070,187
381	Plant Sewers	0			0	139
382	Outfall Sewer Lines	0			0	57,867
389	Other Plant Miscellaneous Equipment	610			610	75,474
390	Office Furniture and Equipment	0			0	0
391	Transportation Equipment	0			0	(424)
392	Stores Equipment	0			0	0
393	Tools, Shop and Garage Equipment	0			0	268
394	Laboratory Equipment	0			0	0
395	Power Operated Equipment	0			0	1,580
396	Communication Equipment	0			0	973
397	Miscellaneous Equipment	0			0	405
398	Other Tangible Plant	0			0	3,672
Total Depreciable Wastewater Plant in Service						\$ 1,784,650

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL COUNTY / PASCO

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRAUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
351	Organization	\$ 6,905	\$ 432	\$ 0	\$ 432
352	Franchises	1,462	85	0	85
354	Structures and Improvements	5,435	35,352	100,675	136,027
355	Power Generation Equipment	212	47	0	47
360	Collection Sewers - Force	323,636	26,309	0	26,309
361	Collection Sewers - Gravity	155,145	15,668	0	15,668
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	1,596	89	0	89
364	Flow Measuring Devices	9,982	2,311	0	2,311
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	31,371	1,592	0	1,592
371	Pumping Equipment	155,254	23,441	0	23,441
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equipment	625,927	41,819	305	42,124
381	Plant Sewers	(539)	4,914	0	4,914
382	Outfall Sewer Lines	65	6	0	6
389	Other Plant Miscellaneous Equipment	58,068	5,085	0	5,085
390	Office Furniture and Equipment	6,715	562	0	562
391	Transportation Equipment	510	6,295	0	6,295
392	Stores Equipment	0	0	0	0
393	Tools, Shop and Garage Equipment	668	358	0	358
394	Laboratory Equipment	1,792	174	0	174
395	Power Operated Equipment	0	0	0	0
396	Communication Equipment	0	231	0	231
397	Miscellaneous Equipment	327	77	0	77
398	Other Tangible Plant	17,118	2,739	0	2,739
Total Depreciable Wastewater Plant in Service		\$ 1,401,649	\$ 167,586	\$ 100,980	\$ 268,566

\* Specify nature of transaction. Transfers and Adjustments  
Use ( ) to denote reversal entries. Column (d) includes PSC audit adjustments to correct rates totaling \$22,927.

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL COUNTY / PASCO

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
351	Organization	0	0	0	0	\$ 7,337
352	Franchises	0	0	0	0	1,547
354	Structures and Improvements	7,480	0	0	7,480	133,982
355	Power Generation Equipment	0	0	0	0	259
360	Collection Sewers - Force	51,504	0	0	51,504	298,441
361	Collection Sewers - Gravity	0	0	0	0	170,813
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	1,685
364	Flow Measuring Devices	1,804	0	0	1,804	10,489
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	32,963
371	Pumping Equipment	17,657	0	0	17,657	161,038
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0	0
380	Treatment and Disposal Equipment	57,885	0	0	57,885	610,166
381	Plant Sewers	0	0	0	0	4,375
382	Outfall Sewer Lines	0	0	0	0	71
389	Other Plant Miscellaneous Equipment	0	0	0	0	63,153
390	Office Furniture and Equipment	0	0	0	0	7,277
391	Transportation Equipment	0	0	0	0	6,805
392	Stores Equipment	0	0	0	0	0
393	Tools, Shop and Garage Equipment	0	0	0	0	1,026
394	Laboratory Equipment	0	0	0	0	1,966
395	Power Operated Equipment	0	0	0	0	0
396	Communication Equipment	0	0	0	0	231
397	Miscellaneous Equipment	0	0	0	0	404
398	Other Tangible Plant	8,063	0	0	8,063	11,794
Total Depreciable Wastewater Plant in Service						\$ 1,525,822

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.  
SYSTEM NAME / COUNTY: JASMINE LAKES / PASCO

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351	Organization	\$ 5,710	\$ 351	\$	\$ 351
352	Franchises	0	0		0
354	Structures and Improvements	(5,834)	31,119	100,675	131,794
355	Power Generation Equipment	212	47		47
360	Collection Sewers - Force	250,159	11,477		11,477
361	Collection Sewers - Gravity	5,607	10,428		10,428
362	Special Collecting Structures	0	0		0
363	Services to Customers	0	0		0
364	Flow Measuring Devices	2,378	529		529
365	Flow Measuring Installations	0	0		0
366	Reuse Services	0	0		0
367	Reuse Meters and Meter Installations	0	0		0
370	Receiving Wells	0	137		137
371	Pumping Equipment	107,169	12,733		12,733
374	Reuse Distribution Reservoirs	0	0		0
375	Reuse Transmission and Distribution System	0	0		0
380	Treatment and Disposal Equipment	535,060	33,537	305	33,842
381	Plant Sewers	0	0		0
382	Outfall Sewer Lines	65	6		6
389	Other Plant Miscellaneous Equipment	58,068	5,085		5,085
390	Office Furniture and Equipment	6,697	562		562
391	Transportation Equipment	510	6,295		6,295
392	Stores Equipment	0	0		0
393	Tools, Shop and Garage Equipment	206	281		281
394	Laboratory Equipment	0	0		0
395	Power Operated Equipment	0	0		0
396	Communication Equipment	0	231		231
397	Miscellaneous Equipment	86	47		47
398	Other Tangible Plant	17,118	2,739		2,739
Total Depreciable Wastewater Plant in Service		\$ 983,211	\$ 115,604	\$ 100,980	\$ 216,584

\* Specify nature of transaction. Transfers and Adjustments  
Use ( ) to denote reversal entries. Column (d) includes PSC audit adjustments to correct rates totaling \$22,604.



YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.  
SYSTEM NAME / COUNTY: JASMINE LAKES / PASCO

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

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

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.  
SYSTEM NAME / COUNTY: PALM TERRACE / PASCO

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 272	\$ 14	\$	\$ 14
352	Franchises	1,204	72		72
354	Structures and Improvements	11,269	4,233		4,233
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	684	10,373		10,373
361	Collection Sewers - Gravity	148,114	5,165		5,165
362	Special Collecting Structures	0			0
363	Services to Customers	982	55		55
364	Flow Measuring Devices	7,604	1,782		1,782
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	11,558	462		462
371	Pumping Equipment	178	3,459		3,459
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	90,867	8,282		8,282
381	Plant Sewers	(39)	4,914		4,914
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	18			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	400	25		25
394	Laboratory Equipment	1,792	174		174
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	241	30		30
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 274,644	\$ 39,040	\$ 0	\$ 39,040

\* Specify nature of transaction. Transfers and Adjustments  
Use ( ) to denote reversal entries. Column (d) includes PSC audit adjustments to correct rates totaling \$323.

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.  
 SYSTEM NAME / COUNTY: PALM TERRACE / PASCO

YEAR OF REPORT  
 December 31, 2007

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

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

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

YEAR OF REPORT  
December 31, 2007

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

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 923	\$ 67		\$ 67
352	Franchises	258	13		13
354	Structures and Improvements	0			0
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	72,793	4,459		4,459
361	Collection Sewers - Gravity	1,424	75		75
362	Special Collecting Structures	0			0
363	Services to Customers	614	34		34
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	19,813	993		993
371	Pumping Equipment	47,907	7,249		7,249
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	0			0
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	62	52		52
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 143,794	\$ 12,942	\$ 0	\$ 12,942

\* Specify nature of transaction. Transfers and Adjustments  
Use ( ) to denote reversal entries.

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: ZEPHYR SHORES / PASCO

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351	Organization	\$ 0	\$	\$	\$ 0	\$ 990
352	Franchises	0			0	271
354	Structures and Improvements	0			0	0
355	Power Generation Equipment	0			0	0
360	Collection Sewers - Force	896			896	76,356
361	Collection Sewers - Gravity	0			0	1,499
362	Special Collecting Structures	0			0	0
363	Services to Customers	0			0	648
364	Flow Measuring Devices	0			0	0
365	Flow Measuring Installations	0			0	0
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	20,806
371	Pumping Equipment	0			0	55,156
374	Reuse Distribution Reservoirs	0			0	0
375	Reuse Transmission and Distribution System	0			0	0
380	Treatment and Disposal Equipment	0			0	0
381	Plant Sewers	0			0	0
382	Outfall Sewer Lines	0			0	0
389	Other Plant Miscellaneous Equipment	0			0	0
390	Office Furniture and Equipment	0			0	0
391	Transportation Equipment	0			0	0
392	Stores Equipment	0			0	0
393	Tools, Shop and Garage Equipment	0			0	114
394	Laboratory Equipment	0			0	0
395	Power Operated Equipment	0			0	0
396	Communication Equipment	0			0	0
397	Miscellaneous Equipment	0			0	0
398	Other Tangible Plant	0			0	0
Total Depreciable Wastewater Plant in Service		\$ 896	\$ 0	\$ 0	\$ 896	\$ 155,840

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL COUNTY / POLK

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRAUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	0	0	0	0
352	Franchises	1,116	86	0	86
354	Structures and Improvements	5,214	4,557	0	4,557
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	93,979	18,250	0	18,250
361	Collection Sewers - Gravity	90,941	17,505	0	17,505
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	18,003	710	0	710
364	Flow Measuring Devices	19,622	4,264	0	4,264
365	Flow Measuring Installations	0	9	0	9
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	17,084	14,147	0	14,147
371	Pumping Equipment	44,929	13,985	0	13,985
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equipment	5,948	898	0	898
381	Plant Sewers	69,481	7,860	0	7,860
382	Outfall Sewer Lines	108	24	0	24
389	Other Plant Miscellaneous Equipment	267,449	64,519	0	64,519
390	Office Furniture and Equipment	4,109	275	0	275
391	Transportation Equipment	0	0	0	0
392	Stores Equipment	0	0	0	0
393	Tools, Shop and Garage Equipment	3,828	807	0	807
394	Laboratory Equipment	86	30	0	30
395	Power Operated Equipment	375	31	0	31
396	Communication Equipment	0	0	0	0
397	Miscellaneous Equipment	(384)	59	0	59
398	Other Tangible Plant	10,779	3,739	0	3,739
Total Depreciable Wastewater Plant in Service		\$ 652,667	\$ 151,755	\$ 0	\$ 151,755

\* Specify nature of transaction. Transfers and Adjustments  
Use ( ) to denote reversal entries. Column (d) includes PSC audit adjustments to correct rates totaling (\$1,829).

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL COUNTY / POLK

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME (a)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
351	Organization	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
352	Franchises	0	0	0	0	1,202
354	Structures and Improvements	632	0	0	632	9,139
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	8,923	0	0	8,923	103,306
361	Collection Sewers - Gravity	38,212	0	0	38,212	70,234
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	18,713
364	Flow Measuring Devices	0	0	0	0	23,886
365	Flow Measuring Installations	0	0	0	0	9
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	31,231
371	Pumping Equipment	2,379	0	0	2,379	56,535
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0	0
380	Treatment and Disposal Equipment	0	0	0	0	6,846
381	Plant Sewers	0	0	0	0	77,341
382	Outfall Sewer Lines	0	0	0	0	132
389	Other Plant Miscellaneous Equipment	0	0	0	0	331,968
390	Office Furniture and Equipment	0	0	0	0	4,384
391	Transportation Equipment	0	0	0	0	0
392	Stores Equipment	0	0	0	0	0
393	Tools, Shop and Garage Equipment	0	0	0	0	4,635
394	Laboratory Equipment	0	0	0	0	116
395	Power Operated Equipment	0	0	0	0	406
396	Communication Equipment	0	0	0	0	0
397	Miscellaneous Equipment	0	0	0	0	(325)
398	Other Tangible Plant	0	0	0	0	14,518
Total Depreciable Wastewater Plant in Service						\$ 754,276

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: BREEZE HILL / FOLK

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351	Organization	\$ 0			\$ 0
352	Franchises	0			0
354	Structures and Improvements	0			0
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	0			0
361	Collection Sewers - Gravity	0			0
362	Special Collecting Structures	0			0
363	Services to Customers	0			0
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	0			0
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	0			0
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 0	\$ 0	\$ 0	\$ 0

\* Specify nature of transaction. Transfers and Adjustments  
Use ( ) to denote reversal entries.



YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: BREEZE HILL / POLK

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (b)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
351	Organization	0	\$	\$	\$	\$
352	Franchises	0			0	0
354	Structures and Improvements	0			0	0
355	Power Generation Equipment	0			0	0
360	Collection Sewers - Force	0			0	0
361	Collection Sewers - Gravity	0			0	0
362	Special Collecting Structures	0			0	0
363	Services to Customers	0			0	0
364	Flow Measuring Devices	0			0	0
365	Flow Measuring Installations	0			0	0
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	0
371	Pumping Equipment	0			0	0
374	Reuse Distribution Reservoirs	0			0	0
375	Reuse Transmission and Distribution System	0			0	0
380	Treatment and Disposal Equipment	0			0	0
381	Plant Sewers	0			0	0
382	Outfall Sewer Lines	0			0	0
389	Other Plant Miscellaneous Equipment	0			0	0
390	Office Furniture and Equipment	0			0	0
391	Transportation Equipment	0			0	0
392	Stores Equipment	0			0	0
393	Tools, Shop and Garage Equipment	0			0	0
394	Laboratory Equipment	0			0	0
395	Power Operated Equipment	0			0	0
396	Communication Equipment	0			0	0
397	Miscellaneous Equipment	0			0	0
398	Other Tangible Plant	0			0	0
Total Depreciable Wastewater Plant in Service		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: LAKE GIBSON ESTATES / POLK

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351	Organization	0			0
352	Franchises	948	38		38
354	Structures and Improvements	1,587	713		713
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	76,739	3,199		3,199
361	Collection Sewers - Gravity	67,029	16,607		16,607
362	Special Collecting Structures	0			0
363	Services to Customers	16,705	637		637
364	Flow Measuring Devices	19,312	4,086		4,086
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	16,853	2,772		2,772
371	Pumping Equipment	18,002	7,318		7,318
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	940	198		198
381	Plant Sewers	36,114	6,907		6,907
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	266,117	63,830		63,830
390	Office Furniture and Equipment	4,093	273		273
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	3,772	753		753
394	Laboratory Equipment	86	18		18
395	Power Operated Equipment	375	31		31
396	Communication Equipment	0			0
397	Miscellaneous Equipment	(384)	59		59
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 528,288	\$ 107,439	\$ 0	\$ 107,439

\* Specify nature of transaction. Transfers and Adjustments  
Use ( ) to denote reversal entries. Column (d) includes PSC audit adjustments to correct rates totaling \$3,271.

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.  
SYSTEM NAME / COUNTY: LAKE GIBSON ESTATES / POLK

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (c)	SALVAGE AND INSURANCE (d)	COST OF REMOVAL AND OTHER CHARGES (e)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (e+f+j) (k)
351	Organization	0			0	0
352	Franchises	0			0	986
354	Structures and Improvements	0			0	2,300
355	Power Generation Equipment	0			0	0
360	Collection Sewers - Force	0			0	79,938
361	Collection Sewers - Gravity	30,349			30,349	53,287
362	Special Collecting Structures	0			0	0
363	Services to Customers	0			0	17,342
364	Flow Measuring Devices	0			0	23,398
365	Flow Measuring Installations	0			0	0
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	19,625
371	Pumping Equipment	0			0	25,320
374	Reuse Distribution Reservoirs	0			0	0
375	Reuse Transmission and Distribution System	0			0	0
380	Treatment and Disposal Equipment	0			0	1,138
381	Plant Sewers	0			0	43,021
382	Outfall Sewer Lines	0			0	0
389	Other Plant Miscellaneous Equipment	0			0	329,947
390	Office Furniture and Equipment	0			0	4,366
391	Transportation Equipment	0			0	0
392	Stores Equipment	0			0	0
393	Tools, Shop and Garage Equipment	0			0	4,525
394	Laboratory Equipment	0			0	104
395	Power Operated Equipment	0			0	406
396	Communication Equipment	0			0	0
397	Miscellaneous Equipment	0			0	(325)
398	Other Tangible Plant	0			0	0
Total Depreciable Wastewater Plant in Service		30,349	0	0	30,349	605,378

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.  
SYSTEM NAME / COUNTY: ROSALIE OAKS / POLK

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME (a)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 0	\$ 0	\$ 0	\$ 0
352	Franchises	62	12		12
354	Structures and Improvements	759	355		355
355	Power Generation Equipment	0	0		0
360	Collection Sewers - Force	629	7,496		7,496
361	Collection Sewers - Gravity	1,282	229		229
362	Special Collecting Structures	0	0		0
363	Services to Customers	252	42		42
364	Flow Measuring Devices	310	178		178
365	Flow Measuring Installations	0	0		0
366	Reuse Services	0	0		0
367	Reuse Meters and Meter Installations	0	0		0
370	Receiving Wells	0	110		110
371	Pumping Equipment	3,314	1,011		1,011
374	Reuse Distribution Reservoirs	0	0		0
375	Reuse Transmission and Distribution System	0	0		0
380	Treatment and Disposal Equipment	3,984	436		436
381	Plant Sewers	0	0		0
382	Outfall Sewer Lines	0	0		0
389	Other Plant Miscellaneous Equipment	1,332	689		689
390	Office Furniture and Equipment	16	2		2
391	Transportation Equipment	0	0		0
392	Stores Equipment	0	0		0
393	Tools, Shop and Garage Equipment	0	0		0
394	Laboratory Equipment	0	12		12
395	Power Operated Equipment	0	0		0
396	Communication Equipment	0	0		0
397	Miscellaneous Equipment	0	0		0
398	Other Tangible Plant	551	329		329
Total Depreciable Wastewater Plant in Service		\$ 12,491	\$ 10,901	\$ 0	\$ 10,901

\* Specify nature of transaction. Transfers and Adjustments  
Use ( ) to denote reversal entries. Column (d) includes PSC audit adjustments to correct rates totaling (\$901).

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: ROSALIE OAKS / POLK

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME (a)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
(a)	(b)	(g)	(h)	(i)	(j)	(k)
351	Organization	0			0	0
352	Franchises	0			0	74
354	Structures and Improvements	632			632	482
355	Power Generation Equipment	0			0	0
360	Collection Sewers - Force	0			0	8,125
361	Collection Sewers - Gravity	0			0	1,511
362	Special Collecting Structures	0			0	0
363	Services to Customers	0			0	294
364	Flow Measuring Devices	0			0	488
365	Flow Measuring Installations	0			0	0
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	110
371	Pumping Equipment	2,379			2,379	1,946
374	Reuse Distribution Reservoirs	0			0	0
375	Reuse Transmission and Distribution System	0			0	0
380	Treatment and Disposal Equipment	0			0	4,420
381	Plant Sewers	0			0	0
382	Outfall Sewer Lines	0			0	0
389	Other Plant Miscellaneous Equipment	0			0	2,021
390	Office Furniture and Equipment	0			0	18
391	Transportation Equipment	0			0	0
392	Stores Equipment	0			0	0
393	Tools, Shop and Garage Equipment	0			0	0
394	Laboratory Equipment	0			0	12
395	Power Operated Equipment	0			0	0
396	Communication Equipment	0			0	0
397	Miscellaneous Equipment	0			0	0
398	Other Tangible Plant	0			0	880
Total Depreciable Wastewater Plant in Service		3,011	0	0	3,011	20,381

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: VILLAGE WATER / POLK

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 0	0		\$ 0
352	Franchises	106	36		36
354	Structures and Improvements	2,868	3,489		3,489
355	Power Generation Equipment	0	0		0
360	Collection Sewers - Force	16,611	7,555		7,555
361	Collection Sewers - Gravity	22,630	669		669
362	Special Collecting Structures	0	0		0
363	Services to Customers	1,046	31		31
364	Flow Measuring Devices	0	0		0
365	Flow Measuring Installations	0	9		9
366	Reuse Services	0	0		0
367	Reuse Meters and Meter Installations	0	0		0
370	Receiving Wells	231	11,265		11,265
371	Pumping Equipment	23,613	5,656		5,656
374	Reuse Distribution Reservoirs	0	0		0
375	Reuse Transmission and Distribution System	0	0		0
380	Treatment and Disposal Equipment	1,024	264		264
381	Plant Sewers	33,367	953		953
382	Outfall Sewer Lines	108	24		24
389	Other Plant Miscellaneous Equipment	0	0		0
390	Office Furniture and Equipment	0	0		0
391	Transportation Equipment	0	0		0
392	Stores Equipment	0	0		0
393	Tools, Shop and Garage Equipment	56	54		54
394	Laboratory Equipment	0	0		0
395	Power Operated Equipment	0	0		0
396	Communication Equipment	0	0		0
397	Miscellaneous Equipment	0	0		0
398	Other Tangible Plant	10,228	3,410		3,410
Total Depreciable Wastewater Plant in Service		\$ 111,888	\$ 33,415	\$ 0	\$ 33,415

\* Specify nature of transaction. Transfers and Adjustments  
Use ( ) to denote reversal entries. Column (d) includes PSC audit adjustments to correct rates totaling (\$4,199).

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: VILLAGE WATER / POLK

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-i) (k)
351	Organization	0			0	0
352	Franchises	0			0	142
354	Structures and Improvements	0			0	6,357
355	Power Generation Equipment	0			0	0
360	Collection Sewers - Force	8,923			8,923	15,243
361	Collection Sewers - Gravity	7,863			7,863	15,436
362	Special Collecting Structures	0			0	0
363	Services to Customers	0			0	1,077
364	Flow Measuring Devices	0			0	0
365	Flow Measuring Installations	0			0	9
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	11,496
371	Pumping Equipment	0			0	29,269
374	Reuse Distribution Reservoirs	0			0	0
375	Reuse Transmission and Distribution System	0			0	0
380	Treatment and Disposal Equipment	0			0	1,288
381	Plant Sewers	0			0	34,320
382	Outfall Sewer Lines	0			0	132
389	Other Plant Miscellaneous Equipment	0			0	0
390	Office Furniture and Equipment	0			0	0
391	Transportation Equipment	0			0	0
392	Stores Equipment	0			0	0
393	Tools, Shop and Garage Equipment	0			0	110
394	Laboratory Equipment	0			0	0
395	Power Operated Equipment	0			0	0
396	Communication Equipment	0			0	0
397	Miscellaneous Equipment	0			0	0
398	Other Tangible Plant	0			0	13,638
Total Depreciable Wastewater Plant in Service						\$ 128,517
						\$ 16,786
						\$ 0
						\$ 0
						\$ 16,786
						\$ 0
						\$ 0
						\$ 13,638
						\$ 128,517

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

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.  
 SYSTEM NAME / COUNTY: TOTAL COUNTY / PUTNAM

YEAR OF REPORT  
 December 31, 2007

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRAUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351	Organization	\$ 0	\$ 0	\$ 0	\$ 0
352	Franchises	300	20	0	20
354	Structures and Improvements	3,651	900	0	900
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	30,642	6,830	0	6,830
361	Collection Sewers - Gravity	29,708	2,101	0	2,101
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	4,948	414	0	414
364	Flow Measuring Devices	3,926	942	0	942
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	27,712	3,878	0	3,878
371	Pumping Equipment	30,931	3,303	0	3,303
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equipment	224,048	14,494	0	14,494
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant Miscellaneous Equipment	5,259	1,356	0	1,356
390	Office Furniture and Equipment	0	0	0	0
391	Transportation Equipment	0	0	0	0
392	Stores Equipment	0	0	0	0
393	Tools, Shop and Garage Equipment	0	0	0	0
394	Laboratory Equipment	0	0	0	0
395	Power Operated Equipment	0	97	0	97
396	Communication Equipment	0	0	0	0
397	Miscellaneous Equipment	278	45	0	45
398	Other Tangible Plant	0	0	0	0
Total Depreciable Wastewater Plant in Service		\$ 361,403	\$ 34,380	\$ 0	\$ 34,380

\* Specify nature of transaction. Transfers and Adjustments  
 Use ( ) to denote reversal entries. Column (d) includes PSC audit adjustments to correct rates totaling \$253.



YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY : TOTAL COUNTY / PUTNAM

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (c)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (e+f-j) (k)
351	Organization	0	0	0	0	0
352	Franchises	0	0	0	0	320
354	Structures and Improvements	0	0	0	0	4,551
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	37,472
361	Collection Sewers - Gravity	1,028	0	0	1,028	30,781
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	5,362
364	Flow Measuring Devices	0	0	0	0	4,868
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	31,590
371	Pumping Equipment	884	0	0	884	33,350
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0	0
380	Treatment and Disposal Equipment	2,264	0	0	2,264	236,278
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant Miscellaneous Equipment	0	0	0	0	6,615
390	Office Furniture and Equipment	0	0	0	0	0
391	Transportation Equipment	0	0	0	0	0
392	Stores Equipment	0	0	0	0	0
393	Tools, Shop and Garage Equipment	0	0	0	0	0
394	Laboratory Equipment	0	0	0	0	0
395	Power Operated Equipment	0	0	0	0	97
396	Communication Equipment	0	0	0	0	0
397	Miscellaneous Equipment	0	0	0	0	323
398	Other Tangible Plant	0	0	0	0	0
Total Depreciable Wastewater Plant in Service						\$ 391,607

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: BEECHER'S POINT / PUTNAM

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 0	\$	\$	\$ 0
352	Franchises	65	4		4
354	Structures and Improvements	0			0
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	30,985	6,629		6,629
361	Collection Sewers - Gravity	3,583	472		472
362	Special Collecting Structures	0			0
363	Services to Customers	784	180		180
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	23,087	3,633		3,633
371	Pumping Equipment	89	371		371
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	0			0
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	5,056	1,213		1,213
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0	97		97
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 63,649	\$ 12,599	\$ 0	\$ 12,599

\* Specify nature of transaction. Transfers and Adjustments  
Use ( ) to denote reversal entries. Column (d) includes PSC audit adjustments to correct rates totaling \$97.

YEAR OF REPORT  
December 31, 2007

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

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

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

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: PALM FORT / PUTNAM

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 0			\$ 0
352	Franchises	0			0
354	Structures and Improvements	(3,451)	366		366
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	(451)	50		50
361	Collection Sewers - Gravity	8,627	1,002		1,002
362	Special Collecting Structures	0			0
363	Services to Customers	2,807	157		157
364	Flow Measuring Devices	3,926	942		942
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	2,276	113		113
371	Pumping Equipment	16,671	1,784		1,784
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	153,260	9,899		9,899
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	203	143		143
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	278	45		45
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 184,146	\$ 14,501	\$ 0	\$ 14,501

\* Specify nature of transaction. Transfers and Adjustments  
Use ( ) to denote reversal entries. Column (d) includes PSC audit adjustments to correct rates totaling \$156.

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: PALM PORT / PUTNAM

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-b+i) (j)	BALANCE AT END OF YEAR (c+f-i) (k)
351	Organization	0			0	0
352	Franchises	0			0	0
354	Structures and Improvements	0			0	(3,085)
355	Power Generation Equipment	0			0	0
360	Collection Sewers - Force	0			0	(401)
361	Collection Sewers - Gravity	0			0	9,629
362	Special Collecting Structures	0			0	0
363	Services to Customers	0			0	0
364	Flow Measuring Devices	0			0	2,964
365	Flow Measuring Installations	0			0	4,868
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	2,389
371	Pumping Equipment	0			0	18,455
374	Reuse Distribution Reservoirs	0			0	0
375	Reuse Transmission and Distribution System	0			0	0
380	Treatment and Disposal Equipment	2,264			2,264	160,895
381	Plant Sewers	0			0	0
382	Outfall Sewer Lines	0			0	0
389	Other Plant Miscellaneous Equipment	0			0	346
390	Office Furniture and Equipment	0			0	0
391	Transportation Equipment	0			0	0
392	Stores Equipment	0			0	0
393	Tools, Shop and Garage Equipment	0			0	0
394	Laboratory Equipment	0			0	0
395	Power Operated Equipment	0			0	0
396	Communication Equipment	0			0	0
397	Miscellaneous Equipment	0			0	323
398	Other Tangible Plant	0			0	0
Total Depreciable Wastewater Plant in Service		2,264	0	0	2,264	196,383

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: PARK MANOR / PUTNAM

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 0			\$ 0
352	Franchises	0			0
354	Structures and Improvements	5,335	389		389
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	108	151		151
361	Collection Sewers - Gravity	8,590	284		284
362	Special Collecting Structures	0			0
363	Services to Customers	(20)	1		1
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	1,069	51		51
371	Pumping Equipment	6,685	636		636
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	12,693	805		805
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 34,460	\$ 2,317	\$ 0	\$ 2,317

\* Specify nature of transaction. Transfers and Adjustments  
Use ( ) to denote reversal entries.

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: PARK MANOR / PUTNAM

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (b)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
		\$	\$	\$	\$	\$
351	Organization	0			0	0
352	Franchises	0			0	0
354	Structures and Improvements	0			0	5,724
355	Power Generation Equipment	0			0	0
360	Collection Sewers - Force	0			0	259
361	Collection Sewers - Gravity	1,028			1,028	7,846
362	Special Collecting Structures	0			0	0
363	Services to Customers	0			0	(19)
364	Flow Measuring Devices	0			0	0
365	Flow Measuring Installations	0			0	0
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	0
371	Pumping Equipment	0			0	1,120
374	Reuse Distribution Reservoirs	0			0	7,321
375	Reuse Transmission and Distribution System	0			0	0
380	Treatment and Disposal Equipment	0			0	13,498
381	Plant Sewers	0			0	0
382	Outfall Sewer Lines	0			0	0
389	Other Plant Miscellaneous Equipment	0			0	0
390	Office Furniture and Equipment	0			0	0
391	Transportation Equipment	0			0	0
392	Stores Equipment	0			0	0
393	Tools, Shop and Garage Equipment	0			0	0
394	Laboratory Equipment	0			0	0
395	Power Operated Equipment	0			0	0
396	Communication Equipment	0			0	0
397	Miscellaneous Equipment	0			0	0
398	Other Tangible Plant	0			0	0
	Total Depreciable Wastewater Plant in Service	\$ 1,028	\$ 0	\$ 0	\$ 1,028	\$ 35,749

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

YEAR OF REPORT  
December 31, 2007

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

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351	Organization	0			0
352	Franchises	235	16		16
354	Structures and Improvements	1,767	145		145
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	0			0
361	Collection Sewers - Gravity	8,908	343		343
362	Special Collecting Structures	0			0
363	Services to Customers	1,377	76		76
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	1,280	81		81
371	Pumping Equipment	7,486	512		512
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	58,095	3,790		3,790
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 79,148	\$ 4,963	\$ 0	\$ 4,963

\* Specify nature of transaction. Transfers and Adjustments  
Use ( ) to denote reversal entries.



YEAR OF REPORT  
December 31, 2007

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

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME (a)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
	(b)	(e)	(b)	(i)	(j)	(k)
351	Organization	0			0	0
352	Franchises	0			0	251
354	Structures and Improvements	0			0	1,912
355	Power Generation Equipment	0			0	0
360	Collection Sewers - Force	0			0	0
361	Collection Sewers - Gravity	0			0	9,251
362	Special Collecting Structures	0			0	0
363	Services to Customers	0			0	1,453
364	Flow Measuring Devices	0			0	0
365	Flow Measuring Installations	0			0	0
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	1,361
371	Pumping Equipment	884			884	7,114
374	Reuse Distribution Reservoirs	0			0	0
375	Reuse Transmission and Distribution System	0			0	0
380	Treatment and Disposal Equipment	0			0	61,885
381	Plant Sewers	0			0	0
382	Outfall Sewer Lines	0			0	0
389	Other Plant Miscellaneous Equipment	0			0	0
390	Office Furniture and Equipment	0			0	0
391	Transportation Equipment	0			0	0
392	Stores Equipment	0			0	0
393	Tools, Shop and Garage Equipment	0			0	0
394	Laboratory Equipment	0			0	0
395	Power Operated Equipment	0			0	0
396	Communication Equipment	0			0	0
397	Miscellaneous Equipment	0			0	0
398	Other Tangible Plant	0			0	0
Total Depreciable Wastewater Plant in Service		884	0	0	884	83,227

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL COUNTY / SEMINOLE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351	Organization	\$ 0	\$ 0	\$ 0	\$ 0
352	Franchises	1,735	87	0	87
354	Structures and Improvements	153,124	9,298	0	9,298
355	Power Generation Equipment	18,529	1,249	0	1,249
360	Collection Sewers - Force	262,034	21,862	0	21,862
361	Collection Sewers - Gravity	159,559	24,940	0	24,940
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	33,219	5,706	0	5,706
364	Flow Measuring Devices	4,615	923	0	923
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	90	43	0	43
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	34,432	1,704	0	1,704
371	Pumping Equipment	170,533	13,299	0	13,299
374	Reuse Distribution Reservoirs	66,683	2,474	0	2,474
375	Reuse Transmission and Distribution System	1,135	531	0	531
380	Treatment and Disposal Equipment	415,641	283,170	0	283,170
381	Plant Sewers	37,326	1,811	0	1,811
382	Outfall Sewer Lines	75,632	4,573	0	4,573
389	Other Plant Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equipment	13,562	981	0	981
391	Transportation Equipment	0	0	0	0
392	Stores Equipment	0	0	0	0
393	Tools, Shop and Garage Equipment	13,996	1,283	0	1,283
394	Laboratory Equipment	7,092	580	0	580
395	Power Operated Equipment	2,039	224	0	224
396	Communication Equipment	14,178	3,137	0	3,137
397	Miscellaneous Equipment	9,609	673	0	673
398	Other Tangible Plant	0	0	0	0
Total Depreciable Wastewater Plant in Service		\$ 1,494,763	\$ 378,548	\$ 0	\$ 378,548

\* Specify nature of transaction. Transfers and Adjustments  
Use ( ) to denote reversal entries. Column (d) includes PSC audit adjustments to correct rates totaling \$1,195.

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.  
 SYSTEM NAME / COUNTY: TOTAL COUNTY / SEMINOLE

YEAR OF REPORT  
 December 31, 2007

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (e+f-j) (k)
351	Organization	0	0	0	0	0
352	Franchises	0	0	0	0	1,822
354	Structures and Improvements	0	0	0	0	162,422
355	Power Generation Equipment	0	0	0	0	19,778
360	Collection Sewers - Force	7,213	0	0	7,213	276,683
361	Collection Sewers - Gravity	0	0	0	0	184,499
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	38,925
364	Flow Measuring Devices	0	0	0	0	5,538
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	133
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	36,136
371	Pumping Equipment	0	0	0	0	183,832
374	Reuse Distribution Reservoirs	0	0	0	0	69,157
375	Reuse Transmission and Distribution System	0	0	0	0	1,666
380	Treatment and Disposal Equipment	194	0	0	194	698,617
381	Plant Sewers	0	0	0	0	39,137
382	Outfall Sewer Lines	0	0	0	0	80,205
389	Other Plant Miscellaneous Equipment	0	0	0	0	0
390	Office Furniture and Equipment	465	0	0	465	14,078
391	Transportation Equipment	0	0	0	0	0
392	Stores Equipment	0	0	0	0	0
393	Tools, Shop and Garage Equipment	0	0	0	0	15,279
394	Laboratory Equipment	0	0	0	0	7,672
395	Power Operated Equipment	0	0	0	0	2,263
396	Communication Equipment	0	0	0	0	17,315
397	Miscellaneous Equipment	0	0	0	0	10,282
398	Other Tangible Plant	0	0	0	0	0
Total Depreciable Wastewater Plant in Service						\$ 1,865,439

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.  
SYSTEM NAME / COUNTY: CHULUOTA / SEMINOLE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351	Organization	\$ 0			\$ 0
352	Franchises	1,336	61		61
354	Structures and Improvements	40,250	2,792		2,792
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	110,704	12,335		12,335
361	Collection Sewers - Gravity	165,090	24,122		24,122
362	Special Collecting Structures	0			0
363	Services to Customers	33,025	5,611		5,611
364	Flow Measuring Devices	785	157		157
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	18,916	870		870
371	Pumping Equipment	77,620	5,967		5,967
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	1,033	418		418
380	Treatment and Disposal Equipment	110,124	255,349		255,349
381	Plant Sewers	21,381	1,067		1,067
382	Outfall Sewer Lines	75,632	4,573		4,573
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	751	53		53
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	8,284	729		729
394	Laboratory Equipment	5,310	434		434
395	Power Operated Equipment	1,981	176		176
396	Communication Equipment	2,638	848		848
397	Miscellaneous Equipment	812	60		60
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 675,672	\$ 315,622	\$ 0	\$ 315,622

\* Specify nature of transaction. Transfers and Adjustments  
Use ( ) to denote reversal entries. Column (d) includes PSC audit adjustments to correct rates totaling \$207.

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: CHULUOTA / SEMINOLE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

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

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: FLORIDA CENTRAL COMMERCE PARK / SEMINOLE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
351	Organization	0			0
352	Franchises	399	26		26
354	Structures and Improvements	112,874	6,506		6,506
355	Power Generation Equipment	18,529	1,249		1,249
360	Collection Sewers - Force	151,330	9,527		9,527
361	Collection Sewers - Gravity	(5,531)	818		818
362	Special Collecting Structures	0			0
363	Services to Customers	194	95		95
364	Flow Measuring Devices	3,830	766		766
365	Flow Measuring Installations	0			0
366	Reuse Services	90	43		43
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	15,516	834		834
371	Pumping Equipment	92,913	7,332		7,332
374	Reuse Distribution Reservoirs	66,683	2,474		2,474
375	Reuse Transmission and Distribution System	102	113		113
380	Treatment and Disposal Equipment	305,517	27,821		27,821
381	Plant Sewers	15,945	744		744
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	12,811	928		928
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	5,712	554		554
394	Laboratory Equipment	1,782	146		146
395	Power Operated Equipment	58	48		48
396	Communication Equipment	11,540	2,289		2,289
397	Miscellaneous Equipment	8,797	613		613
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 819,091	\$ 62,926	\$ 0	\$ 62,926

\* Specify nature of transaction. Transfers and Adjustments  
Use ( ) to denote reversal entries. Column (d) includes PSC audit adjustments to correct rates totaling \$988.

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: FLORIDA CENTRAL COMMERCE PARK / SEMINOLE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351	Organization	0	\$	\$	0	\$ 0
352	Franchises	0			0	425
354	Structures and Improvements	0			0	119,380
355	Power Generation Equipment	0			0	19,778
360	Collection Sewers - Force	0			0	160,857
361	Collection Sewers - Gravity	0			0	(4,713)
362	Special Collecting Structures	0			0	0
363	Services to Customers	0			0	289
364	Flow Measuring Devices	0			0	4,596
365	Flow Measuring Installations	0			0	0
366	Reuse Services	0			0	133
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	16,350
371	Pumping Equipment	0			0	100,245
374	Reuse Distribution Reservoirs	0			0	69,157
375	Reuse Transmission and Distribution System	0			0	215
380	Treatment and Disposal Equipment	194			194	333,144
381	Plant Sewers	0			0	16,689
382	Outfall Sewer Lines	0			0	0
389	Other Plant Miscellaneous Equipment	0			0	0
390	Office Furniture and Equipment	465			465	13,274
391	Transportation Equipment	0			0	0
392	Stores Equipment	0			0	0
393	Tools, Shop and Garage Equipment	0			0	6,266
394	Laboratory Equipment	0			0	1,928
395	Power Operated Equipment	0			0	106
396	Communication Equipment	0			0	13,829
397	Miscellaneous Equipment	0			0	9,410
398	Other Tangible Plant	0			0	0
Total Depreciable Wastewater Plant in Service		659	\$ 0	\$ 0	\$ 659	\$ 881,358

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: THE WOODS / SUMTER

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME (a)	BALANCE AT BEGINNING OF YEAR (b)	ACCRAUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 0	\$ 0	\$	\$ 0
352	Franchises	112	11		11
354	Structures and Improvements	0	246		246
355	Power Generation Equipment	0	0		0
360	Collection Sewers - Force	107	96		96
361	Collection Sewers - Gravity	700	209		209
362	Special Collecting Structures	0	0		0
363	Services to Customers	0	0		0
364	Flow Measuring Devices	0	0		0
365	Flow Measuring Installations	0	28		28
366	Reuse Services	0	0		0
367	Reuse Meters and Meter Installations	0	0		0
370	Receiving Wells	0	0		0
371	Pumping Equipment	1,168	305		305
374	Reuse Distribution Reservoirs	0	0		0
375	Reuse Transmission and Distribution System	0	0		0
380	Treatment and Disposal Equipment	1,029	335		335
381	Plant Sewers	252	23		23
382	Outfall Sewer Lines	0	0		0
389	Other Plant Miscellaneous Equipment	90,757	4,778		4,778
390	Office Furniture and Equipment	70	7		7
391	Transportation Equipment	0	0		0
392	Stores Equipment	0	0		0
393	Tools, Shop and Garage Equipment	0	0		0
394	Laboratory Equipment	0	0		0
395	Power Operated Equipment	0	0		0
396	Communication Equipment	0	0		0
397	Miscellaneous Equipment	0	0		0
398	Other Tangible Plant	826	402		402
Total Depreciable Wastewater Plant in Service		\$ 95,021	\$ 6,440	\$ 0	\$ 6,440

\* Specify nature of transaction. Transfers and Adjustments  
Use ( ) to denote reversal entries. Column (d) includes PSC audit adjustments to correct rates totaling \$4,599.



YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: THE WOODS / SUMTER

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-b+i)	BALANCE AT END OF YEAR (c+f-j) (k)
351	Organization	0	\$	\$	0	\$ 0
352	Franchises	0			0	123
354	Structures and Improvements	0			0	246
355	Power Generation Equipment	0			0	0
360	Collection Sewers - Force	0			0	203
361	Collection Sewers - Gravity	1,459			1,459	(550)
362	Special Collecting Structures	0			0	0
363	Services to Customers	0			0	0
364	Flow Measuring Devices	0			0	0
365	Flow Measuring Installations	0			0	28
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	0
371	Pumping Equipment	0			0	0
374	Reuse Distribution Reservoirs	0			0	1,473
375	Reuse Transmission and Distribution System	0			0	0
380	Treatment and Disposal Equipment	0			0	1,364
381	Plant Sewers	0			0	275
382	Outfall Sewer Lines	0			0	0
389	Other Plant Miscellaneous Equipment	9,092			9,092	86,443
390	Office Furniture and Equipment	0			0	77
391	Transportation Equipment	0			0	0
392	Stores Equipment	0			0	0
393	Tools, Shop and Garage Equipment	0			0	0
394	Laboratory Equipment	0			0	0
395	Power Operated Equipment	0			0	0
396	Communication Equipment	0			0	0
397	Miscellaneous Equipment	0			0	0
398	Other Tangible Plant	0			0	1,228
Total Depreciable Wastewater Plant in Service		\$ 10,551	\$ 0	\$ 0	\$ 10,551	\$ 90,910

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

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.  
SYSTEM NAME / COUNTY: JUNGLE DEN / VOLUSIA

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRAUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351	Organization	\$ 0			\$ 0
352	Franchises	76	5		5
354	Structures and Improvements	1,714	239		239
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	35,591	2,312		2,312
361	Collection Sewers - Gravity	42,412	3,226		3,226
362	Special Collecting Structures	0			0
363	Services to Customers	0			0
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	38	23		23
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	20,239	1,131		1,131
371	Pumping Equipment	(27,397)	655		655
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	52,984	4,259		4,259
381	Plant Sewers	11,394	621		621
382	Outfall Sewer Lines	124	83		83
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	1,574	305		305
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 138,749	\$ 12,859	\$ 0	\$ 12,859

\* Specify nature of transaction. Transfers and Adjustments  
Use ( ) to denote reversal entries.

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: JUNGLE DEN / VOLUSIA

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351	Organization	0	\$	\$	\$	\$
352	Franchises	0			0	81
354	Structures and Improvements	0			0	1,953
355	Power Generation Equipment	0			0	0
360	Collection Sewers - Force	0			0	37,903
361	Collection Sewers - Gravity	0			0	45,638
362	Special Collecting Structures	0			0	0
363	Services to Customers	0			0	0
364	Flow Measuring Devices	0			0	0
365	Flow Measuring Installations	0			0	61
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	21,370
371	Pumping Equipment	0			0	(26,742)
374	Reuse Distribution Reservoirs	0			0	0
375	Reuse Transmission and Distribution System	0			0	0
380	Treatment and Disposal Equipment	0			0	57,243
381	Plant Sewers	0			0	12,015
382	Outfall Sewer Lines	0			0	207
389	Other Plant Miscellaneous Equipment	0			0	0
390	Office Furniture and Equipment	0			0	0
391	Transportation Equipment	0			0	0
392	Stores Equipment	0			0	0
393	Tools, Shop and Garage Equipment	0			0	0
394	Laboratory Equipment	0			0	0
395	Power Operated Equipment	0			0	0
396	Communication Equipment	0			0	1,879
397	Miscellaneous Equipment	0			0	0
398	Other Tangible Plant	0			0	0
Total Depreciable Wastewater Plant in Service		0	\$	\$	\$	\$ 151,608

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

YEAR OF REPORT  
December 31, 2007

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

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351	Organization		\$ 0	0		\$ 0
352	Franchises		1,947	100		100
354	Structures and Improvements		5,621	425		425
355	Power Generation Equipment		35,530	2,281		2,281
360	Collection Sewers - Force		428	36		36
361	Collection Sewers - Gravity		200,638	6,225		6,225
362	Special Collecting Structures		0	0		0
363	Services to Customers		41,635	1,394		1,394
364	Flow Measuring Devices		1,703	341		341
365	Flow Measuring Installations		0	0		0
366	Reuse Services		0	0		0
367	Reuse Meters and Meter Installations		0	0		0
370	Receiving Wells		5,979	481		481
371	Pumping Equipment		37,299	2,915		2,915
374	Reuse Distribution Reservoirs		0	0		0
375	Reuse Transmission and Distribution System		0	0		0
380	Treatment and Disposal Equipment		125,163	6,977		6,977
381	Plant Sewers		3,341	186		186
382	Outfall Sewer Lines		0	0		0
389	Other Plant Miscellaneous Equipment		0	0		0
390	Office Furniture and Equipment		6,441	429		429
391	Transportation Equipment		5,353	1,779		1,779
392	Stores Equipment		81	5		5
393	Tools, Shop and Garage Equipment		1,100	101		101
394	Laboratory Equipment		1,112	89		89
395	Power Operated Equipment		277	23		23
396	Communication Equipment		4,832	483		483
397	Miscellaneous Equipment		2,637	219		219
398	Other Tangible Plant		0	0		0
Total Depreciable Wastewater Plant in Service			\$ 481,117	\$ 24,489	\$ 0	\$ 24,489

\* Specify nature of transaction. Transfers and Adjustments  
Use ( ) to denote reversal entries. Column (d) includes PSC audit adjustments to correct rates totaling \$7,953.

YEAR OF REPORT  
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: SUNNY HILLS / WASHINGTON

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (b)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
351	Organization	0	\$	\$	0	\$ 0
352	Franchises	0			0	2,047
354	Structures and Improvements	0			0	6,046
355	Power Generation Equipment	0			0	37,811
360	Collection Sewers - Force	0			0	464
361	Collection Sewers - Gravity	0			0	206,863
362	Special Collecting Structures	0			0	0
363	Services to Customers	0			0	43,029
364	Flow Measuring Devices	0			0	2,044
365	Flow Measuring Installations	0			0	0
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	6,460
371	Pumping Equipment	0			0	40,214
374	Reuse Distribution Reservoirs	0			0	0
375	Reuse Transmission and Distribution System	0			0	0
380	Treatment and Disposal Equipment	2,338			2,338	129,802
381	Plant Sewers	0			0	3,527
382	Outfall Sewer Lines	0			0	0
389	Other Plant Miscellaneous Equipment	0			0	0
390	Office Furniture and Equipment	0			0	6,870
391	Transportation Equipment	0			0	7,132
392	Stores Equipment	0			0	86
393	Tools, Shop and Garage Equipment	0			0	1,201
394	Laboratory Equipment	0			0	1,201
395	Power Operated Equipment	0			0	300
396	Communication Equipment	0			0	5,315
397	Miscellaneous Equipment	0			0	2,856
398	Other Tangible Plant	0			0	0
Total Depreciable Wastewater Plant in Service		\$ 2,338	\$ 0	\$ 0	\$ 2,338	\$ 503,268

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

**YEAR OF REPORT**  
December 31, 2007

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

**SYSTEM NAME / COUNTY :** TOTAL / PSC REGULATED COUNTIES

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>4,556,840</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>44,316</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	<u>0</u>
Total Credits		\$ <u>44,316</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u>(12,737)</u>
Total Contributions In Aid of Construction		\$ <u>4,613,893</u>

Explain all debits charged to Account 271 during the year below:

Please see individual systems for details.

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

<b>YEAR OF REPORT</b> December 31, 2007
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SYSTEM NAME / COUNTY : ARREDONDO FARMS / ALACHUA

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ _____ 0
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ _____ 0
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	_____ 0
Total Credits		\$ _____ 0
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ _____ 0

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : LEISURE LAKES / HIGHLANDS

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>240,336</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>2,534</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	<u>0</u>
Total Credits		\$ <u>2,534</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>242,870</u>

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2007

SYSTEM NAME / COUNTY :

TOTAL COUNTY / LAKE

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>575,449</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>7,952</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	<u>0</u>
Total Credits		\$ <u>7,952</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u>(12,737)</u>
Total Contributions In Aid of Construction		\$ <u>596,138</u>

Explain all debits charged to Account 271 during the year below:

Please see individual systems for details.

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : FAIRWAYS @ MT. PLYMOUTH / LAKE

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>0</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>0</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	<u>0</u>
Total Credits		\$ <u>0</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u>0</u>
Total Contributions In Aid of Construction		\$ <u>0</u>

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

<b>YEAR OF REPORT</b> December 31, 2007
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SYSTEM NAME / COUNTY : HOLIDAY HAVEN / LAKE

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>76,407</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>228</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	<u>0</u>
Total Credits		\$ <u>228</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>76,635</u>

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : KINGS COVE / LAKE

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>162,430</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>417</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	<u>0</u>
Total Credits		\$ <u>417</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u>(7,585)</u>
Total Contributions In Aid of Construction		\$ <u>170,432</u>

Explain all debits charged to Account 271 during the year below:

Prior period rate order adjustments. (7,585)

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UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

**YEAR OF REPORT**

December 31, 2007

SYSTEM NAME / COUNTY :

MORNINGVIEW / LAKE

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ 7,682
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ 74
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	0
Total Credits		\$ 74
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$ 7,756

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2007

SYSTEM NAME / COUNTY :

SUMMIT CHASE / LAKE

CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ 143,377
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ 460
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	0
Total Credits		\$ 460
Less debits charged during the year (All debits charged during the year must be explained below)		\$ (5,152)
Total Contributions In Aid of Construction		\$ 148,989

Explain all debits charged to Account 271 during the year below:

Prior period rate order adjustments. (5,152)

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UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2007

SYSTEM NAME / COUNTY :

VALENCIA TERRACE / LAKE

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>36,479</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>4,623</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	<u>0</u>
Total Credits		\$ <u>4,623</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u>        </u>
Total Contributions In Aid of Construction		\$ <u>41,102</u>

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2007

SYSTEM NAME / COUNTY : VENETIAN VILLAGE / LAKE

**CONTRIBUTIONS IN AID OF CONSTRUCTION**  
**ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ 149,074
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ 2,150
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	0
Total Credits		\$ 2,150
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ 151,224

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

<p><b>YEAR OF REPORT</b> December 31, 2007</p>
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SYSTEM NAME / COUNTY : SOUTH SEAS / LEE

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>424,355</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>1,633</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	<u>0</u>
Total Credits		\$ <u>1,633</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>425,988</u>

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : TOTAL COUNTY / PASCO

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>589,009</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>6,434</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	<u>0</u>
Total Credits		\$ <u>6,434</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u>0</u>
Total Contributions In Aid of Construction		\$ <u>595,443</u>

Explain all debits charged to Account 271 during the year below:

Please see individual systems for details.

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT December 31, 2007
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SYSTEM NAME / COUNTY : JASMINE LAKES / PASCO

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ 162,314
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ 3,233
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	0
Total Credits		\$ 3,233
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ 165,547

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : PALM TERRACE / PASCO

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>343,113</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>2,137</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	<u>0</u>
<b>Total Credits</b>		\$ <u>2,137</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
<b>Total Contributions In Aid of Construction</b>		\$ <u>345,250</u>

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2007

SYSTEM NAME / COUNTY : ZEPHYR SHORES / PASCO

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>83,582</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>1,064</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	<u>0</u>
Total Credits		\$ <u>1,064</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>84,646</u>

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2007

SYSTEM NAME / COUNTY : TOTAL COUNTY / POLK

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

<b>DESCRIPTION (a)</b>	<b>REFERENCE (b)</b>	<b>WASTEWATER (c)</b>
Balance first of year		\$ <u>264,197</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>1,844</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	<u>0</u>
Total Credits		\$ <u>1,844</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u>0</u>
Total Contributions In Aid of Construction		\$ <u>266,041</u>

Explain all debits charged to Account 271 during the year below:

Please see individual systems for details.

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UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

<p>YEAR OF REPORT December 31, 2007</p>
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SYSTEM NAME / COUNTY :

BREEZE HILL / POLK

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ 0
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ 0
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	0
Total Credits		\$ 0
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$ 0

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : LAKE GIBSON ESTATES / POLK

CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ 254,597
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ 672
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	0
Total Credits		\$ 672
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$ 255,269

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT December 31, 2007
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SYSTEM NAME / COUNTY :

ROSALIE OAKS / POLK

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>8,700</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>200</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	<u>0</u>
Total Credits		\$ <u>200</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u>          </u>
Total Contributions In Aid of Construction		\$ <u>8,900</u>

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2007

SYSTEM NAME / COUNTY : VILLAGE WATER / POLK

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>900</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>972</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	<u>0</u>
Total Credits		\$ <u>972</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>1,872</u>

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2007

SYSTEM NAME / COUNTY : TOTAL COUNTY / PUTNAM

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (e)
Balance first of year		\$ <u>62,200</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>4,306</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	<u>0</u>
Total Credits		\$ <u>4,306</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u>0</u>
Total Contributions In Aid of Construction		\$ <u>66,506</u>

Explain all debits charged to Account 271 during the year below:

Please see individual systems for details.

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UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2007

SYSTEM NAME / COUNTY :

BEECHER'S POINT / PUTNAM

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ 20,569
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ 36
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	0
Total Credits		\$ 36
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$ 20,605

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

<b>YEAR OF REPORT</b> December 31, 2007
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SYSTEM NAME / COUNTY : PALM PORT / PUTNAM

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>22,530</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>4,123</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	<u>0</u>
Total Credits		\$ <u>4,123</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>26,653</u>

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : PARK MANOR / PUTNAM

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ 724
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ 61
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	0
Total Credits		\$ 61
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$ 785

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT  
December 31, 2007

SYSTEM NAME / COUNTY : SILVER LAKE OAKS / PUTNAM

CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>18,377</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>86</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	<u>0</u>
Total Credits		\$ <u>86</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>18,463</u>

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL COUNTY / SEMINOLE

CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ 2,200,690
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ 18,810
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	0
Total Credits		\$ 18,810
Less debits charged during the year (All debits charged during the year must be explained below)		\$ 0
Total Contributions In Aid of Construction		\$ 2,219,500

Explain all debits charged to Account 271 during the year below:

Please see individual systems for details.

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UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

**YEAR OF REPORT**

December 31, 2007

SYSTEM NAME / COUNTY :

CHULUOTA / SEMINOLE

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>1,582,005</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>18,675</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	<u>0</u>
Total Credits		\$ <u>18,675</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>1,600,680</u>

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: FLORIDA CENTRAL COMMERCE PARK / SEMINOLE

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>618,685</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>135</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	<u>0</u>
Total Credits		\$ <u>135</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>618,820</u>

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT  
December 31, 2007

SYSTEM NAME / COUNTY : THE WOODS / SUMTER

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>64,142</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>143</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	<u>0</u>
<b>Total Credits</b>		\$ <u>143</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u>          </u>
<b>Total Contributions In Aid of Construction</b>		\$ <u>64,285</u>

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : JUNGLE DEN / VOLUSIA

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>134,065</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>289</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	<u>0</u>
Total Credits		\$ <u>289</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>134,354</u>

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME: AQUA UTILITES FLORIDA, INC.

**YEAR OF REPORT**  
December 31, 2007

SYSTEM NAME / COUNTY : SUNNY HILLS / WASHINGTON

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ 2,397
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ 371
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	0
Total Credits		\$ 371
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$ 2,768

Explain all debits charged to Account 271 during the year below:

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