

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2007

SYSTEM NAME / COUNTY :

ARREDONDO ESTATES / ALACHUA

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises			#DIV/0!
304	Structures and Improvements	28 - 40		2.50% - 3.57%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	27		3.70%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains	32		3.13%
310	Power Generation Equipment	17		5.88%
311	Pumping Equipment	17		5.88%
320	Water Treatment Equipment	17		5.88%
330	Distribution Reservoirs and Standpipes	30		3.33%
331	Transmission and Distribution Mains	38		2.63%
333	Services	35		2.86%
334	Meters and Meter Installations	17		5.88%
335	Hydrants	40		2.50%
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment	20		5.00%
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment			#DIV/0!
348	Other Tangible Plant	5		20.00%
Water 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 : ARREDONDO FARMS / ALACHUA

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises			#DIV/0!
304	Structures and Improvements	28 - 40		2.50% - 3.57%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	27		3.70%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains	32		3.13%
310	Power Generation Equipment	17		5.88%
311	Pumping Equipment	17 - 20		5.00% - 5.88%
320	Water Treatment Equipment	17		5.88%
330	Distribution Reservoirs and Standpipes	30		3.33%
331	Transmission and Distribution Mains	38		2.63%
333	Services	35		2.86%
334	Meters and Meter Installations	12		8.33%
335	Hydrants	40		2.50%
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment	20		5.00%
340	Office Furniture and Equipment	10		10.00%
341	Transportation Equipment	5		20.00%
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment	10		10.00%
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment			#DIV/0!
348	Other Tangible Plant	5		20.00%
Water 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 :

KINGSWOOD / BREVARD

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises	40		2.50%
304	Structures and Improvements			#DIV/0!
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs			#DIV/0!
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains			#DIV/0!
310	Power Generation Equipment			#DIV/0!
311	Pumping Equipment			#DIV/0!
320	Water Treatment Equipment			#DIV/0!
330	Distribution Reservoirs and Standpipes			#DIV/0!
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants			#DIV/0!
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment			#DIV/0!
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment			#DIV/0!
348	Other Tangible Plant			#DIV/0!
Water 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 :

OAKWOOD / BREVARD

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs			#DIV/0!
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains			#DIV/0!
310	Power Generation Equipment			#DIV/0!
311	Pumping Equipment			#DIV/0!
320	Water Treatment Equipment			#DIV/0!
330	Distribution Reservoirs and Standpipes			#DIV/0!
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants			#DIV/0!
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment			#DIV/0!
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment			#DIV/0!
348	Other Tangible Plant			#DIV/0!
Water 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 :

LAKE JOSEPHINE / HIGHLANDS

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises			#DIV/0!
304	Structures and Improvements	28		3.57%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	27		3.70%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains	32		3.13%
310	Power Generation Equipment	27		3.70%
311	Pumping Equipment	15		6.67%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	33		3.03%
331	Transmission and Distribution Mains	38		2.63%
333	Services	35		2.86%
334	Meters and Meter Installations	17		5.88%
335	Hydrants			#DIV/0!
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment			#DIV/0!
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	6		16.67%
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment	15		6.67%
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment	10		10.00%
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant			#DIV/0!
Water 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 WATER 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)
301	Organization			#DIV/0!
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment			#DIV/0!
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant			#DIV/0!
Water 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 :

SEBRING LAKES / HIGHLANDS

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises			#DIV/0!
304	Structures and Improvements	28 - 32		3.13% - 3.57%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	27		3.70%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains			#DIV/0!
310	Power Generation Equipment	20 - 27		3.70% - 5.00%
311	Pumping Equipment	17		5.88%
320	Water Treatment Equipment	17		5.88%
330	Distribution Reservoirs and Standpipes	33		3.03%
331	Transmission and Distribution Mains	40		2.50%
333	Services	35		2.86%
334	Meters and Meter Installations	17		5.88%
335	Hydrants			#DIV/0!
336	Backflow Prevention Devices	15		6.67%
339	Other Plant Miscellaneous Equipment	15 - 25		4.00% - 6.67%
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment			#DIV/0!
348	Other Tangible Plant			#DIV/0!
Water 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 : 48 ESTATES / LAKE

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises			#DIV/0!
304	Structures and Improvements	28		3.57%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs			#DIV/0!
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains			#DIV/0!
310	Power Generation Equipment			#DIV/0!
311	Pumping Equipment			#DIV/0!
320	Water Treatment Equipment	10		10.00%
330	Distribution Reservoirs and Standpipes			#DIV/0!
331	Transmission and Distribution Mains	38		2.63%
333	Services	35		2.86%
334	Meters and Meter Installations	17		5.88%
335	Hydrants			#DIV/0!
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment	20		5.00%
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment	6		16.67%
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant			#DIV/0!
Water 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 : CARLTON VILLAGE / LAKE

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains			#DIV/0!
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	5 - 25		4.00% - 20.00%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment			#DIV/0!
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment			#DIV/0!
348	Other Tangible Plant			#DIV/0!
Water 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 :

EAST LAKE HARRIS ESTATES / LAKE

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants			#DIV/0!
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment			#DIV/0!
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment			#DIV/0!
348	Other Tangible Plant			#DIV/0!
Water 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 :

FAIRWAYS @ MT. PLYMOUTH / LAKE

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises			#DIV/0!
304	Structures and Improvements			#DIV/0!
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs			#DIV/0!
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains			#DIV/0!
310	Power Generation Equipment			#DIV/0!
311	Pumping Equipment			#DIV/0!
320	Water Treatment Equipment			#DIV/0!
330	Distribution Reservoirs and Standpipes			#DIV/0!
331	Transmission and Distribution Mains			#DIV/0!
333	Services			#DIV/0!
334	Meters and Meter Installations			#DIV/0!
335	Hydrants			#DIV/0!
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment			#DIV/0!
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment			#DIV/0!
348	Other Tangible Plant			#DIV/0!
Water 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 :

FERN TERRACE / LAKE

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains			#DIV/0!
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants			#DIV/0!
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment			#DIV/0!
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment			#DIV/0!
348	Other Tangible Plant			#DIV/0!
Water 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 :

FRIENDLY CENTER / LAKE

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains			#DIV/0!
310	Power Generation Equipment			#DIV/0!
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	5 - 25		4.00% - 20.00%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants			#DIV/0!
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment			#DIV/0!
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment			#DIV/0!
348	Other Tangible Plant			#DIV/0!
Water 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 : GRAND TERRACE / LAKE

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains			#DIV/0!
310	Power Generation Equipment			#DIV/0!
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	10 - 22		4.55% - 10.00%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment			#DIV/0!
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment			#DIV/0!
348	Other Tangible Plant			#DIV/0!
Water 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 :

HAINES CREEK / LAKE

BASIS FOR WATER 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)
301	Organization	25		4.00%
302	Franchises	40		2.50%
304	Structures and Improvements	28		3.57%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	27		3.70%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains	32		3.13%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	17		5.88%
320	Water Treatment Equipment	17		5.88%
330	Distribution Reservoirs and Standpipes	35		2.86%
331	Transmission and Distribution Mains	38		2.63%
333	Services	35		2.86%
334	Meters and Meter Installations	17		5.88%
335	Hydrants			#DIV/0!
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment			#DIV/0!
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment			#DIV/0!
348	Other Tangible Plant			#DIV/0!
Water 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 : HOBBY HILLS / LAKE

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains	35		2.86%
310	Power Generation Equipment			#DIV/0!
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	10 - 22		4.55% - 10.00%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants			#DIV/0!
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment			#DIV/0!
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment			#DIV/0!
348	Other Tangible Plant			#DIV/0!
Water 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 WATER 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)
301	Organization			#DIV/0!
302	Franchises	40		2.50%
304	Structures and Improvements			#DIV/0!
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs			#DIV/0!
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains	35		2.86%
310	Power Generation Equipment			#DIV/0!
311	Pumping Equipment			#DIV/0!
320	Water Treatment Equipment			#DIV/0!
330	Distribution Reservoirs and Standpipes			#DIV/0!
331	Transmission and Distribution Mains	43		2.33%
333	Services	40 - 43		2.33% - 2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants			#DIV/0!
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment			#DIV/0!
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant			#DIV/0!
Water 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 :

IMPERIAL MOBILE TERRACE / LAKE

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises	40		2.50%
304	Structures and Improvements	28 - 32		3.13% - 3.57%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	10		10.00%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants			#DIV/0!
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment			#DIV/0!
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment			#DIV/0!
348	Other Tangible Plant			#DIV/0!
Water 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 WATER 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)
301	Organization			#DIV/0!
302	Franchises	40		2.50%
304	Structures and Improvements	28 - 32		3.13% - 3.57%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	10		10.00%
330	Distribution Reservoirs and Standpipes	35		2.86%
331	Transmission and Distribution Mains	38		2.63%
333	Services	35		2.86%
334	Meters and Meter Installations	17		5.88%
335	Hydrants			#DIV/0!
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment	20		5.00%
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment	6		16.67%
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant	10		10.00%
Water 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 :

MORNINGVIEW / LAKE

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs	50		2.00%
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains			#DIV/0!
310	Power Generation Equipment			#DIV/0!
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	10 - 22		4.55% - 10.00%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants			#DIV/0!
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment			#DIV/0!
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment			#DIV/0!
348	Other Tangible Plant			#DIV/0!
Water 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 : PALMS MOBILE HOME PARK / LAKE

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains			#DIV/0!
310	Power Generation Equipment			#DIV/0!
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	10 - 22		4.55% - 10.00%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants			#DIV/0!
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment			#DIV/0!
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment			#DIV/0!
348	Other Tangible Plant			#DIV/0!
Water 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 : PICCIOLA ISLAND / LAKE

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises	40		2.50%
304	Structures and Improvements	32 - 40		2.50% - 3.13%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants			#DIV/0!
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment			#DIV/0!
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant			#DIV/0!
Water 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 :

PINEY WOODS / LAKE

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains			#DIV/0!
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment			#DIV/0!
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants			#DIV/0!
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment			#DIV/0!
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant			#DIV/0!
Water 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.

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

SYSTEM NAME / COUNTY :

QUAIL RIDGE / LAKE

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises			#DIV/0!
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains			#DIV/0!
310	Power Generation Equipment			#DIV/0!
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment	18		5.56%
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant			#DIV/0!
Water 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 : RAVENSWOOD / LAKE

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises	40		2.50%
304	Structures and Improvements	28		3.57%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs			#DIV/0!
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains			#DIV/0!
310	Power Generation Equipment			#DIV/0!
311	Pumping Equipment	17		5.88%
320	Water Treatment Equipment	17		5.88%
330	Distribution Reservoirs and Standpipes	33		3.03%
331	Transmission and Distribution Mains	38		2.63%
333	Services			#DIV/0!
334	Meters and Meter Installations	17		5.88%
335	Hydrants			#DIV/0!
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment			#DIV/0!
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment			#DIV/0!
348	Other Tangible Plant			#DIV/0!
Water 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 :

SILVER LAKE/WESTERN SHORES / LAKE

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment			#DIV/0!
340	Office Furniture and Equipment	6 - 10		6.67% - 16.67%
341	Transportation Equipment	6		16.67%
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant	10		10.00%
Water 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 : SKYCREST / LAKE

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises	40		2.50%
304	Structures and Improvements	32 - 40		2.50% - 3.13%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	10 - 22		4.55% - 10.00%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment			#DIV/0!
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant			#DIV/0!
Water 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 : STONE MOUNTAIN / LAKE

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains			#DIV/0!
310	Power Generation Equipment			#DIV/0!
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants			#DIV/0!
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment			#DIV/0!
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant			#DIV/0!
Water 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 WATER 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)
301	Organization	25		4.00%
302	Franchises	40		2.50%
304	Structures and Improvements	28		3.57%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains			#DIV/0!
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	10		10.00%
330	Distribution Reservoirs and Standpipes	35		2.86%
331	Transmission and Distribution Mains	38		2.63%
333	Services	35		2.86%
334	Meters and Meter Installations	17		5.88%
335	Hydrants	40		2.50%
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment	20		5.00%
340	Office Furniture and Equipment	20		5.00%
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant	10		10.00%
Water 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 : VALENCIA TERRACE / LAKE

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises			#DIV/0!
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains			#DIV/0!
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment			#DIV/0!
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment			#DIV/0!
348	Other Tangible Plant			#DIV/0!
Water 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 : VENETIAN VILLAGE / LAKE

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises	40		2.50%
304	Structures and Improvements	32 - 40		2.50% - 3.13%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	10 - 22		4.55% - 10.00%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants			#DIV/0!
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment			#DIV/0!
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment			#DIV/0!
348	Other Tangible Plant			#DIV/0!
Water 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 :

OCALA OAKS / MARION

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises			#DIV/0!
304	Structures and Improvements	30		3.33%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	28		3.57%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains	32		3.13%
310	Power Generation Equipment	18		5.56%
311	Pumping Equipment	18 - 20		5.00% - 5.56%
320	Water Treatment Equipment	17		5.88%
330	Distribution Reservoirs and Standpipes	33		3.03%
331	Transmission and Distribution Mains	38		2.63%
333	Services	38		2.63%
334	Meters and Meter Installations	18		5.56%
335	Hydrants			#DIV/0!
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment	25		4.00%
340	Office Furniture and Equipment	11		9.09%
341	Transportation Equipment	6		16.67%
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment	15		6.67%
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	15		6.67%
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant	5		20.00%
Water 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 : TANGERINE / ORANGE

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises			#DIV/0!
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	10 - 22		4.55% - 10.00%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment			#DIV/0!
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment			#DIV/0!
348	Other Tangible Plant			#DIV/0!
Water 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 :

LAKE OSBORNE ESTATES / PALM BEACH

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises	40		2.50%
304	Structures and Improvements			#DIV/0!
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs			#DIV/0!
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains			#DIV/0!
310	Power Generation Equipment			#DIV/0!
311	Pumping Equipment			#DIV/0!
320	Water Treatment Equipment			#DIV/0!
330	Distribution Reservoirs and Standpipes			#DIV/0!
331	Transmission and Distribution Mains	38		2.63%
333	Services			#DIV/0!
334	Meters and Meter Installations	17		5.88%
335	Hydrants	40		2.50%
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment	20		5.00%
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment			#DIV/0!
348	Other Tangible Plant			#DIV/0!
Water 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 : JASMINE LAKES / PASCO

BASIS FOR WATER 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)
301	Organization	40		2.50%
302	Franchises			#DIV/0!
304	Structures and Improvements	30 - 32		3.13% - 3.33%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	10		10.00%
330	Distribution Reservoirs and Standpipes	35		2.86%
331	Transmission and Distribution Mains	34		2.94%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment	25		4.00%
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	6		16.67%
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant	10		10.00%
Water 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 : PALM TERRACE / PASCO

BASIS FOR WATER 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)
301	Organization	40		2.50%
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains	35		2.86%
310	Power Generation Equipment			#DIV/0!
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment			#DIV/0!
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants			#DIV/0!
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment			#DIV/0!
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment	6		16.67%
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant			#DIV/0!
Water 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 : ZEPHYR SHORES / PASCO

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains	35		2.86%
310	Power Generation Equipment			#DIV/0!
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	10 - 22		4.55% - 10.00%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants			#DIV/0!
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment			#DIV/0!
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment			#DIV/0!
348	Other Tangible Plant			#DIV/0!
Water 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 WATER 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)
301	Organization			#DIV/0!
302	Franchises			#DIV/0!
304	Structures and Improvements			#DIV/0!
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs			#DIV/0!
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains			#DIV/0!
310	Power Generation Equipment			#DIV/0!
311	Pumping Equipment			#DIV/0!
320	Water Treatment Equipment			#DIV/0!
330	Distribution Reservoirs and Standpipes			#DIV/0!
331	Transmission and Distribution Mains			#DIV/0!
333	Services			#DIV/0!
334	Meters and Meter Installations			#DIV/0!
335	Hydrants			#DIV/0!
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment			#DIV/0!
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment			#DIV/0!
348	Other Tangible Plant			#DIV/0!
Water 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 : GIBSONIA ESTATES / POLK

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises			#DIV/0!
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment			#DIV/0!
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment	18 - 25		4.00% - 5.56%
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant			#DIV/0!
Water 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 : LAKE GIBSON ESTATES / POLK

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment			#DIV/0!
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices	15		6.67%
339	Other Plant Miscellaneous Equipment	18 - 25		4.00% - 5.56%
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant			#DIV/0!
Water 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 : ORANGE HILL/SUGAR CREEK / POLK

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	5 - 25		4.00% - 20.00%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	45		2.22%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants			#DIV/0!
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment	18 - 25		4.00% - 5.56%
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment			#DIV/0!
348	Other Tangible Plant			#DIV/0!
Water 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.

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

SYSTEM NAME / COUNTY :

ROSALIE OAKS / POLK

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises	40		2.50%
304	Structures and Improvements	28		3.57%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs			#DIV/0!
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains	35		2.86%
310	Power Generation Equipment			#DIV/0!
311	Pumping Equipment	17 - 20		5.00% - 5.88%
320	Water Treatment Equipment	17		5.88%
330	Distribution Reservoirs and Standpipes	33		3.03%
331	Transmission and Distribution Mains	38		2.63%
333	Services	35		2.86%
334	Meters and Meter Installations	17		5.88%
335	Hydrants	40		2.50%
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment			#DIV/0!
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment			#DIV/0!
348	Other Tangible Plant			#DIV/0!
Water 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 : VILLAGE WATER / POLK

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises	40		2.50%
304	Structures and Improvements			#DIV/0!
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains			#DIV/0!
310	Power Generation Equipment			#DIV/0!
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment			#DIV/0!
330	Distribution Reservoirs and Standpipes			#DIV/0!
331	Transmission and Distribution Mains	38		2.63%
333	Services	35		2.86%
334	Meters and Meter Installations	17		5.88%
335	Hydrants	40		2.50%
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment	20		5.00%
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment	6		16.67%
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment			#DIV/0!
348	Other Tangible Plant			#DIV/0!
Water 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 :

BEECHER'S POINT / PUTNAM

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs			#DIV/0!
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains			#DIV/0!
310	Power Generation Equipment			#DIV/0!
311	Pumping Equipment			#DIV/0!
320	Water Treatment Equipment			#DIV/0!
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices	15		6.67%
339	Other Plant Miscellaneous Equipment			#DIV/0!
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment			#DIV/0!
348	Other Tangible Plant			#DIV/0!
Water 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 : HERMITS COVE / PUTNAM

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises	40		2.50%
304	Structures and Improvements	32 - 40		2.50% - 3.13%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs			#DIV/0!
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains			#DIV/0!
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants			#DIV/0!
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment			#DIV/0!
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	6		16.67%
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant			#DIV/0!
Water 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 :

INTERLACHEN LAKE/PARK MANOR / PUTNAM

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises			#DIV/0!
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains			#DIV/0!
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment			#DIV/0!
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment			#DIV/0!
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment	6		16.67%
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment			#DIV/0!
348	Other Tangible Plant	10		10.00%
Water 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 WATER 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)
301	Organization			#DIV/0!
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains			#DIV/0!
310	Power Generation Equipment			#DIV/0!
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	10		10.00%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants			#DIV/0!
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment			#DIV/0!
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant			#DIV/0!
Water 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.

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

SYSTEM NAME / COUNTY :

POMONA PARK / PUTNAM

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises			#DIV/0!
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment			#DIV/0!
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants			#DIV/0!
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment	18		5.56%
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment			#DIV/0!
348	Other Tangible Plant			#DIV/0!
Water 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 : RIVER GROVE / PUTNAM

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises			#DIV/0!
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains	35		2.86%
310	Power Generation Equipment			#DIV/0!
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants			#DIV/0!
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment			#DIV/0!
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment			#DIV/0!
348	Other Tangible Plant			#DIV/0!
Water 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 :

SILVER LAKE OAKS / PUTNAM

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains	35		2.86%
310	Power Generation Equipment			#DIV/0!
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment			#DIV/0!
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants			#DIV/0!
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment			#DIV/0!
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment			#DIV/0!
348	Other Tangible Plant			#DIV/0!
Water 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.

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

SYSTEM NAME / COUNTY :

ST. JOHN'S HIGHLANDS / PUTNAM

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises			#DIV/0!
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs			#DIV/0!
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains			#DIV/0!
310	Power Generation Equipment			#DIV/0!
311	Pumping Equipment			#DIV/0!
320	Water Treatment Equipment			#DIV/0!
330	Distribution Reservoirs and Standpipes			#DIV/0!
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants			#DIV/0!
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment			#DIV/0!
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment			#DIV/0!
348	Other Tangible Plant			#DIV/0!
Water 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 :

WELAKA/SARATOGA HARBOUR / PUTNAM

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains			#DIV/0!
310	Power Generation Equipment			#DIV/0!
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants			#DIV/0!
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment	18		5.56%
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment			#DIV/0!
348	Other Tangible Plant			#DIV/0!
Water 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 : WOOTENS / PUTNAM

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains			#DIV/0!
310	Power Generation Equipment			#DIV/0!
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment			#DIV/0!
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants			#DIV/0!
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment			#DIV/0!
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment			#DIV/0!
348	Other Tangible Plant			#DIV/0!
Water 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 WATER 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)
301	Organization			#DIV/0!
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	10 - 22		4.55% - 10.00%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment	18		5.56%
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	6		16.67%
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant			#DIV/0!
Water 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 : HARMONY HOMES / SEMINOLE

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains	35		2.86%
310	Power Generation Equipment			#DIV/0!
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants			#DIV/0!
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment	18		5.56%
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment			#DIV/0!
348	Other Tangible Plant			#DIV/0!
Water 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 WATER 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)
301	Organization			#DIV/0!
302	Franchises	40		2.50%
304	Structures and Improvements	28		3.57%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs			#DIV/0!
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains	35		2.86%
310	Power Generation Equipment			#DIV/0!
311	Pumping Equipment	17		5.88%
320	Water Treatment Equipment	17		5.88%
330	Distribution Reservoirs and Standpipes	33		3.03%
331	Transmission and Distribution Mains	38		2.63%
333	Services	35		2.86%
334	Meters and Meter Installations	17		5.88%
335	Hydrants			#DIV/0!
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment	20		5.00%
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment			#DIV/0!
348	Other Tangible Plant			#DIV/0!
Water 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 WATER 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)
301	Organization			#DIV/0!
302	Franchises	40		2.50%
304	Structures and Improvements			#DIV/0!
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs			#DIV/0!
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains	35		2.86%
310	Power Generation Equipment			#DIV/0!
311	Pumping Equipment			#DIV/0!
320	Water Treatment Equipment			#DIV/0!
330	Distribution Reservoirs and Standpipes			#DIV/0!
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants			#DIV/0!
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment			#DIV/0!
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment			#DIV/0!
348	Other Tangible Plant			#DIV/0!
Water 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: TOMOKA/TWIN RIVERS / VOLUSIA

BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises			#DIV/0!
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains			#DIV/0!
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants			#DIV/0!
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment			#DIV/0!
340	Office Furniture and Equipment			#DIV/0!
341	Transportation Equipment			#DIV/0!
342	Stores Equipment			#DIV/0!
343	Tools, Shop and Garage Equipment			#DIV/0!
344	Laboratory Equipment			#DIV/0!
345	Power Operated Equipment			#DIV/0!
346	Communication Equipment			#DIV/0!
347	Miscellaneous Equipment			#DIV/0!
348	Other Tangible Plant	10		10.00%
Water 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 : SUNNY HILLS / WASHINGTON
BASIS FOR WATER 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)
301	Organization			#DIV/0!
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			#DIV/0!
306	Lake, River and Other Intakes			#DIV/0!
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			#DIV/0!
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices			#DIV/0!
339	Other Plant Miscellaneous Equipment			#DIV/0!
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	6		16.67%
342	Stores Equipment	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant	10		10.00%
Water 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 UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL / PSC REGULATED COUNTIES

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 7,787	\$ 568	0	\$ 568
302	Franchises	15,219	1,037	0	1,037
304	Structures and Improvements	687,461	52,566	(113,136)	(60,570)
305	Collecting and Impounding Reservoirs	0	174	0	174
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	387,179	35,007	0	35,007
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	215,948	17,518	0	17,518
310	Power Generation Equipment	537,329	79,091	10,636	89,727
311	Pumping Equipment	665,369	87,218	0	87,218
320	Water Treatment Equipment	293,032	30,144	(4,279)	25,865
330	Distribution Reservoirs and Standpipes	1,093,840	109,505	(97,926)	11,579
331	Transmission and Distribution Mains	2,937,559	207,794	9,443	217,237
333	Services	342,092	25,820	0	25,820
334	Meters and Meter Installations	349,032	68,375	0	68,375
335	Hydrants	44,359	5,891	0	5,891
336	Backflow Prevention Devices	12,700	1,842	0	1,842
339	Other Plant Miscellaneous Equipment	143,500	8,634	0	8,634
340	Office Furniture and Equipment	87,822	9,539	0	9,539
341	Transportation Equipment	208,318	115,301	0	115,301
342	Stores Equipment	194	11	0	11
343	Tools, Shop and Garage Equipment	25,771	10,607	0	10,607
344	Laboratory Equipment	18,700	2,510	0	2,510
345	Power Operated Equipment	13,328	1,682	0	1,682
346	Communication Equipment	57,938	10,067	0	10,067
347	Miscellaneous Equipment	32,078	6,591	0	6,591
348	Other Tangible Plant	43,876	9,347	0	9,347
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 8,220,431	\$ 896,839	\$ (195,262)	\$ 701,577

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

Tansfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$31,975.

W-6(a)

GROUP - Total PSC Regulated

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : TOTAL / PSC REGULATED COUNTIES

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (e)	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)
301	Organization	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,355
302	Franchises	0	0	0	0	16,256
304	Structures and Improvements	153,635	0	0	153,635	473,256
305	Collecting and Impounding Reservoirs	0	0	0	0	174
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	22,651	0	0	22,651	399,535
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	2,607	0	0	2,607	230,859
310	Power Generation Equipment	12,315	0	0	12,315	614,741
311	Pumping Equipment	59,676	0	0	59,676	692,911
320	Water Treatment Equipment	5,414	0	0	5,414	313,483
330	Distribution Reservoirs and Standpipes	101,281	0	0	101,281	1,004,138
331	Transmission and Distribution Mains	355,788	0	0	355,788	2,799,008
333	Services	3,196	0	0	3,196	364,716
334	Meters and Meter Installations	200,312	0	0	200,312	217,095
335	Hydrants	15,219	0	0	15,219	35,031
336	Backflow Prevention Devices	0	0	0	0	14,542
339	Other Plant Miscellaneous Equipment	739	0	0	739	151,395
340	Office Furniture and Equipment	0	0	0	0	97,361
341	Transportation Equipment	0	0	0	0	323,619
342	Stores Equipment	0	0	0	0	205
343	Tools, Shop and Garage Equipment	0	0	0	0	36,378
344	Laboratory Equipment	0	0	0	0	21,210
345	Power Operated Equipment	0	0	0	0	15,010
346	Communication Equipment	0	0	0	0	68,005
347	Miscellaneous Equipment	0	0	0	0	38,669
348	Other Tangible Plant	0	0	0	0	53,223
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 932,833	\$ 0	\$ 0	\$ 932,833	\$ 7,989,175

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL COUNTY / ALACHUA

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRAUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
301	Organization	\$ 0	0	0	0
302	Franchises	0	0	0	0
304	Structures and Improvements	9,430	1,770	0	1,770
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	9,519	320	0	320
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	5,414	456	0	456
310	Power Generation Equipment	21,758	1,530	0	1,530
311	Pumping Equipment	12,844	2,115	0	2,115
320	Water Treatment Equipment	24,833	1,192	0	1,192
330	Distribution Reservoirs and Standpipes	30,537	1,478	0	1,478
331	Transmission and Distribution Mains	66,209	2,693	0	2,693
333	Services	17,359	594	0	594
334	Meters and Meter Installations	61,541	5,304	0	5,304
335	Hydrants	1,949	51	0	51
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant Miscellaneous Equipment	1,018	36	0	36
340	Office Furniture and Equipment	2,599	122	0	122
341	Transportation Equipment	0	0	0	0
342	Stores Equipment	0	0	0	0
343	Tools, Shop and Garage Equipment	608	26	0	26
344	Laboratory Equipment	0	0	0	0
345	Power Operated Equipment	0	0	0	0
346	Communication Equipment	0	0	0	0
347	Miscellaneous Equipment	0	0	0	0
348	Other Tangible Plant	3,014	194	0	194
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 268,632	\$ 17,881	\$ 0	\$ 17,881

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

Tansfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling (\$2,582).
W-6(a)
GROUP 1-0

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL COUNTY / ALACHUA

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
302	Franchises	0	0	0	0	0
304	Structures and Improvements	1,951	0	0	1,951	9,249
305	Collecting and Impounding Reservoirs	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	9,839
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	5,870
310	Power Generation Equipment	0	0	0	0	23,288
311	Pumping Equipment	0	0	0	0	14,959
320	Water Treatment Equipment	0	0	0	0	26,025
330	Distribution Reservoirs and Standpipes	0	0	0	0	32,015
331	Transmission and Distribution Mains	20,362	0	0	20,362	48,540
333	Services	0	0	0	0	17,953
334	Meters and Meter Installations	55,385	0	0	55,385	11,460
335	Hydrants	0	0	0	0	2,000
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant Miscellaneous Equipment	0	0	0	0	1,054
340	Office Furniture and Equipment	0	0	0	0	2,721
341	Transportation Equipment	0	0	0	0	0
342	Stores Equipment	0	0	0	0	0
343	Tools, Shop and Garage Equipment	0	0	0	0	634
344	Laboratory Equipment	0	0	0	0	0
345	Power Operated Equipment	0	0	0	0	0
346	Communication Equipment	0	0	0	0	0
347	Miscellaneous Equipment	0	0	0	0	0
348	Other Tangible Plant	0	0	0	0	3,208
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 77,698	\$ 0	\$ 0	\$ 77,698	\$ 208,815

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: ARREDONDO ESTATES / ALACHUA

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0	0		\$ 0
302	Franchises	0	0		0
304	Structures and Improvements	3,010	851		851
305	Collecting and Impounding Reservoirs	0	0		0
306	Lake, River and Other Intakes	0	0		0
307	Wells and Springs	959	24		24
308	Infiltration Galleries and Tunnels	0	0		0
309	Supply Mains	1,699	37		37
310	Power Generation Equipment	10,879	764		764
311	Pumping Equipment	1,194	140		140
320	Water Treatment Equipment	6,649	368		368
330	Distribution Reservoirs and Standpipes	8,879	429		429
331	Transmission and Distribution Mains	28,801	1,271		1,271
333	Services	9,514	326		326
334	Meters and Meter Installations	23,481	2,313		2,313
335	Hydrants	743	21		21
336	Backflow Prevention Devices	0	0		0
339	Other Plant Miscellaneous Equipment	447	16		16
340	Office Furniture and Equipment	0	0		0
341	Transportation Equipment	0	0		0
342	Stores Equipment	0	0		0
343	Tools, Shop and Garage Equipment	0	0		0
344	Laboratory Equipment	0	0		0
345	Power Operated Equipment	0	0		0
346	Communication Equipment	0	0		0
347	Miscellaneous Equipment	0	0		0
348	Other Tangible Plant	1,323	86		86
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 97,578	\$ 6,646	\$ 0	\$ 6,646

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

Tansfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling (\$687).

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: ARREDONDO ESTATES / ALACHUA

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0
302	Franchises	0			0	0
304	Structures and Improvements	1,951			1,951	1,910
305	Collecting and Impounding Reservoirs	0			0	0
306	Lake, River and Other Intakes	0			0	0
307	Wells and Springs	0			0	983
308	Infiltration Galleries and Tunnels	0			0	0
309	Supply Mains	0			0	1,736
310	Power Generation Equipment	0			0	11,643
311	Pumping Equipment	0			0	1,334
320	Water Treatment Equipment	0			0	7,017
330	Distribution Reservoirs and Standpipes	0			0	9,308
331	Transmission and Distribution Mains	13,166			13,166	16,906
333	Services	0			0	9,840
334	Meters and Meter Installations	23,205			23,205	2,589
335	Hydrants	0			0	764
336	Backflow Prevention Devices	0			0	0
339	Other Plant Miscellaneous Equipment	0			0	463
340	Office Furniture and Equipment	0			0	0
341	Transportation Equipment	0			0	0
342	Stores Equipment	0			0	0
343	Tools, Shop and Garage Equipment	0			0	0
344	Laboratory Equipment	0			0	0
345	Power Operated Equipment	0			0	0
346	Communication Equipment	0			0	0
347	Miscellaneous Equipment	0			0	0
348	Other Tangible Plant	0			0	1,409
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 38,322	\$ 0	\$ 0	\$ 38,322	\$ 65,902

YEAR OF REPORT
December 31, 2007

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

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0	0		0
302	Franchises	0	0		0
304	Structures and Improvements	6,420	919		919
305	Collecting and Impounding Reservoirs	0	0		0
306	Lake, River and Other Intakes	0	0		0
307	Wells and Springs	8,560	296		296
308	Infiltration Galleries and Tunnels	0	0		0
309	Supply Mains	3,715	419		419
310	Power Generation Equipment	10,879	766		766
311	Pumping Equipment	11,650	1,975		1,975
320	Water Treatment Equipment	18,184	824		824
330	Distribution Reservoirs and Standpipes	21,658	1,049		1,049
331	Transmission and Distribution Mains	37,408	1,422		1,422
333	Services	7,845	268		268
334	Meters and Meter Installations	38,060	2,991		2,991
335	Hydrants	1,206	30		30
336	Backflow Prevention Devices	0	0		0
339	Other Plant Miscellaneous Equipment	571	20		20
340	Office Furniture and Equipment	2,599	122		122
341	Transportation Equipment	0	0		0
342	Stores Equipment	0	0		0
343	Tools, Shop and Garage Equipment	608	26		26
344	Laboratory Equipment	0	0		0
345	Power Operated Equipment	0	0		0
346	Communication Equipment	0	0		0
347	Miscellaneous Equipment	0	0		0
348	Other Tangible Plant	1,691	108		108
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 171,054	\$ 11,235	\$ 0	\$ 11,235

* Specify nature of transaction
Use () to denote reversal entries.
Transfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling (\$1,895).
W-6(a)
GROUP 1-2

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: ARREDONDO FARMS / ALACHUA

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0
302	Franchises	0			0	0
304	Structures and Improvements	0			0	7,339
305	Collecting and Impounding Reservoirs	0			0	0
306	Lake, River and Other Intakes	0			0	0
307	Wells and Springs	0			0	0
308	Infiltration Galleries and Tunnels	0			0	8,856
309	Supply Mains	0			0	0
310	Power Generation Equipment	0			0	4,134
311	Pumping Equipment	0			0	11,645
320	Water Treatment Equipment	0			0	13,625
330	Distribution Reservoirs and Standpipes	0			0	19,008
331	Transmission and Distribution Mains	7,196			7,196	22,707
333	Services	0			0	31,634
334	Meters and Meter Installations	32,180			32,180	8,113
335	Hydrants	0			0	8,871
336	Backflow Prevention Devices	0			0	1,236
339	Other Plant Miscellaneous Equipment	0			0	0
340	Office Furniture and Equipment	0			0	591
341	Transportation Equipment	0			0	2,721
342	Stores Equipment	0			0	0
343	Tools, Shop and Garage Equipment	0			0	0
344	Laboratory Equipment	0			0	634
345	Power Operated Equipment	0			0	0
346	Communication Equipment	0			0	0
347	Miscellaneous Equipment	0			0	0
348	Other Tangible Plant	0			0	1,799
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 39,376	\$ 0	\$ 0	\$ 39,376	\$ 142,913

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.
SYSTEM NAME / COUNTY: TOTAL COUNTY / BREVARD

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRAUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0	\$ 0	0	\$ 0
302	Franchises	550	28	0	28
304	Structures and Improvements	199	166	0	166
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	0	0	0	0
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	0	0	0	0
320	Water Treatment Equipment	0	0	0	0
330	Distribution Reservoirs and Standpipes	0	0	0	0
331	Transmission and Distribution Mains	10,990	307	0	307
333	Services	5,981	150	0	150
334	Meters and Meter Installations	9,421	901	0	901
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant Miscellaneous Equipment	0	0	0	0
340	Office Furniture and Equipment	0	0	0	0
341	Transportation Equipment	0	0	0	0
342	Stores Equipment	0	0	0	0
343	Tools, Shop and Garage Equipment	0	0	0	0
344	Laboratory Equipment	0	0	0	0
345	Power Operated Equipment	0	0	0	0
346	Communication Equipment	0	0	0	0
347	Miscellaneous Equipment	0	0	0	0
348	Other Tangible Plant	0	0	0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 27,141	\$ 1,552	\$ 0	\$ 1,552

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

Transfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$361.
W-6(a)
GROUP 2-0

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL COUNTY / BREVARD

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	0	0	0	0	0
302	Franchises	0	0	0	0	578
304	Structures and Improvements	0	0	0	0	365
305	Collecting and Impounding Reservoirs	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	0
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	0
310	Power Generation Equipment	0	0	0	0	0
311	Pumping Equipment	0	0	0	0	0
320	Water Treatment Equipment	0	0	0	0	0
330	Distribution Reservoirs and Standpipes	0	0	0	0	0
331	Transmission and Distribution Mains	0	0	0	0	11,297
333	Services	0	0	0	0	6,131
334	Meters and Meter Installations	10,729	0	0	10,729	(407)
335	Hydrants	0	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant Miscellaneous Equipment	0	0	0	0	0
340	Office Furniture and Equipment	0	0	0	0	0
341	Transportation Equipment	0	0	0	0	0
342	Stores Equipment	0	0	0	0	0
343	Tools, Shop and Garage Equipment	0	0	0	0	0
344	Laboratory Equipment	0	0	0	0	0
345	Power Operated Equipment	0	0	0	0	0
346	Communication Equipment	0	0	0	0	0
347	Miscellaneous Equipment	0	0	0	0	0
348	Other Tangible Plant	0	0	0	0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 10,729	\$ 0	\$ 0	\$ 10,729	\$ 17,964

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.
SYSTEM NAME / COUNTY: KINGSWOOD / BREVARD

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0			\$ 0
302	Franchises	317	14		14
304	Structures and Improvements	0			0
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	0			0
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	0			0
310	Power Generation Equipment	0			0
311	Pumping Equipment	0			0
320	Water Treatment Equipment	0			0
330	Distribution Reservoirs and Standpipes	0			0
331	Transmission and Distribution Mains	1,834	45		45
333	Services	410	10		10
334	Meters and Meter Installations	2,036	223		223
335	Hydrants	0			0
336	Backflow Prevention Devices	0			0
339	Other Plant Miscellaneous Equipment	0			0
340	Office Furniture and Equipment	0			0
341	Transportation Equipment	0			0
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	0			0
344	Laboratory Equipment	0			0
345	Power Operated Equipment	0			0
346	Communication Equipment	0			0
347	Miscellaneous Equipment	0			0
348	Other Tangible Plant	0			0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 4,597	\$ 292	\$ 0	\$ 292

* Specify nature of transaction
Use () to denote reversal entries.
Transfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$10.
W-6(a)
GROUP 2-1

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: KINGSWOOD / BREVARD

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	0	\$	\$	0	\$
302	Franchises	0			0	331
304	Structures and Improvements	0			0	0
305	Collecting and Impounding Reservoirs	0			0	0
306	Lake, River and Other Intakes	0			0	0
307	Wells and Springs	0			0	0
308	Infiltration Galleries and Tunnels	0			0	0
309	Supply Mains	0			0	0
310	Power Generation Equipment	0			0	0
311	Pumping Equipment	0			0	0
320	Water Treatment Equipment	0			0	0
330	Distribution Reservoirs and Standpipes	0			0	0
331	Transmission and Distribution Mains	0			0	1,879
333	Services	0			0	420
334	Meters and Meter Installations	2,475			2,475	(216)
335	Hydrants	0			0	0
336	Backflow Prevention Devices	0			0	0
339	Other Plant Miscellaneous Equipment	0			0	0
340	Office Furniture and Equipment	0			0	0
341	Transportation Equipment	0			0	0
342	Stores Equipment	0			0	0
343	Tools, Shop and Garage Equipment	0			0	0
344	Laboratory Equipment	0			0	0
345	Power Operated Equipment	0			0	0
346	Communication Equipment	0			0	0
347	Miscellaneous Equipment	0			0	0
348	Other Tangible Plant	0			0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 2,475	\$ 0	\$ 0	\$ 2,475	\$ 2,414

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: OAKWOOD / BREVARD

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0			\$ 0
302	Franchises	233	14		14
304	Structures and Improvements	199	166		166
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	0			0
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	0			0
310	Power Generation Equipment	0			0
311	Pumping Equipment	0			0
320	Water Treatment Equipment	0			0
330	Distribution Reservoirs and Standpipes	0			0
331	Transmission and Distribution Mains	9,156	262		262
333	Services	5,571	140		140
334	Meters and Meter Installations	7,385	678		678
335	Hydrants	0			0
336	Backflow Prevention Devices	0			0
339	Other Plant Miscellaneous Equipment	0			0
340	Office Furniture and Equipment	0			0
341	Transportation Equipment	0			0
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	0			0
344	Laboratory Equipment	0			0
345	Power Operated Equipment	0			0
346	Communication Equipment	0			0
347	Miscellaneous Equipment	0			0
348	Other Tangible Plant	0			0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 22,544	\$ 1,260	\$ 0	\$ 1,260

* Specify nature of transaction
Use () to denote reversal entries.
Tansfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$351.
W-6(a)
GROUP 2-2

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: OAKWOOD / BREVARD

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

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

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.
SYSTEM NAME / COUNTY: TOTAL COUNTY / HIGHLANDS

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0	0	0	\$ 0
302	Franchises	113	8	0	8
304	Structures and Improvements	63,245	3,423	943	4,366
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	21,574	5,440	0	5,440
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	16,262	1,898	0	1,898
310	Power Generation Equipment	21,648	5,962	0	5,962
311	Pumping Equipment	33,521	6,231	0	6,231
320	Water Treatment Equipment	95,211	3,703	0	3,703
330	Distribution Reservoirs and Standpipes	22,618	2,449	0	2,449
331	Transmission and Distribution Mains	49,489	13,099	0	13,099
333	Services	20,588	1,440	0	1,440
334	Meters and Meter Installations	39,688	7,831	0	7,831
335	Hydrants	7,947	408	0	408
336	Backflow Prevention Devices	0	37	0	37
339	Other Plant Miscellaneous Equipment	0	33	0	33
340	Office Furniture and Equipment	(467)	0	0	0
341	Transportation Equipment	(20,000)	0	0	0
342	Stores Equipment	0	0	0	0
343	Tools, Shop and Garage Equipment	(21,535)	131	0	131
344	Laboratory Equipment	0	873	0	873
345	Power Operated Equipment	(168)	0	0	0
346	Communication Equipment	0	0	0	0
347	Miscellaneous Equipment	7,378	441	0	441
348	Other Tangible Plant	0	0	0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 357,112	\$ 53,407	\$ 943	\$ 54,350

* Specify nature of transaction
Use () to denote reversal entries.
Transfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$5,715.
W-6(a)
GROUP 3-0

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL COUNTY / HIGHLANDS

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	0	0	0	0	0
302	Franchises	0	0	0	0	121
304	Structures and Improvements	2,838	0	0	2,838	64,773
305	Collecting and Impounding Reservoirs	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	201	0	0	201	26,813
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	18,160
310	Power Generation Equipment	0	0	0	0	27,610
311	Pumping Equipment	7,301	0	0	7,301	32,451
320	Water Treatment Equipment	498	0	0	498	98,416
330	Distribution Reservoirs and Standpipes	0	0	0	0	25,067
331	Transmission and Distribution Mains	8,187	0	0	8,187	54,401
333	Services	0	0	0	0	22,028
334	Meters and Meter Installations	91,309	0	0	91,309	(43,790)
335	Hydrants	0	0	0	0	8,355
336	Backflow Prevention Devices	0	0	0	0	37
339	Other Plant Miscellaneous Equipment	0	0	0	0	33
340	Office Furniture and Equipment	0	0	0	0	(467)
341	Transportation Equipment	0	0	0	0	(20,000)
342	Stores Equipment	0	0	0	0	0
343	Tools, Shop and Garage Equipment	0	0	0	0	(21,404)
344	Laboratory Equipment	0	0	0	0	873
345	Power Operated Equipment	0	0	0	0	(168)
346	Communication Equipment	0	0	0	0	0
347	Miscellaneous Equipment	0	0	0	0	7,819
348	Other Tangible Plant	0	0	0	0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 110,334	\$ 0	\$ 0	\$ 110,334	\$ 301,128

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.
SYSTEM NAME / COUNTY: LAKE JOSEPHINE / HIGHLANDS

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0	\$ 0		\$ 0
302	Franchises	0	0		0
304	Structures and Improvements	47,032	1,675	943	2,618
305	Collecting and Impounding Reservoirs	0	0		0
306	Lake, River and Other Intakes	0	0		0
307	Wells and Springs	9,740	3,412		3,412
308	Infiltration Galleries and Tunnels	0	0		0
309	Supply Mains	14,861	1,783		1,783
310	Power Generation Equipment	255	2,447		2,447
311	Pumping Equipment	3,031	1,427		1,427
320	Water Treatment Equipment	70,692	785		785
330	Distribution Reservoirs and Standpipes	0	380		380
331	Transmission and Distribution Mains	(7,198)	7,931		7,931
333	Services	6,361	409		409
334	Meters and Meter Installations	45,801	4,534		4,534
335	Hydrants	0	0		0
336	Backflow Prevention Devices	0	0		0
339	Other Plant Miscellaneous Equipment	0	0		0
340	Office Furniture and Equipment	(467)	0		0
341	Transportation Equipment	(20,000)	0		0
342	Stores Equipment	0	0		0
343	Tools, Shop and Garage Equipment	(21,535)	131		131
344	Laboratory Equipment	0	0		0
345	Power Operated Equipment	(168)	0		0
346	Communication Equipment	0	0		0
347	Miscellaneous Equipment	6,837	399		399
348	Other Tangible Plant	0	0		0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 155,242	\$ 25,313	\$ 943	\$ 26,256

* Specify nature of transaction
Use () to denote reversal entries.
Transfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$6,993.
W-6(a)
GROUP 3-1

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: LAKE JOSEPHINE / HIGHLANDS

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0
302	Franchises	0			0	0
304	Structures and Improvements	0			0	49,650
305	Collecting and Impounding Reservoirs	0			0	0
306	Lake, River and Other Intakes	0			0	0
307	Wells and Springs	0			0	13,152
308	Infiltration Galleries and Tunnels	0			0	0
309	Supply Mains	0			0	16,644
310	Power Generation Equipment	0			0	2,702
311	Pumping Equipment	573			573	3,885
320	Water Treatment Equipment	0			0	71,477
330	Distribution Reservoirs and Standpipes	0			0	380
331	Transmission and Distribution Mains	1,638			1,638	(905)
333	Services	0			0	6,770
334	Meters and Meter Installations	74,247			74,247	(23,912)
335	Hydrants	0			0	0
336	Backflow Prevention Devices	0			0	0
339	Other Plant Miscellaneous Equipment	0			0	0
340	Office Furniture and Equipment	0			0	(467)
341	Transportation Equipment	0			0	(20,000)
342	Stores Equipment	0			0	0
343	Tools, Shop and Garage Equipment	0			0	(21,404)
344	Laboratory Equipment	0			0	0
345	Power Operated Equipment	0			0	(168)
346	Communication Equipment	0			0	0
347	Miscellaneous Equipment	0			0	7,236
348	Other Tangible Plant	0			0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 76,458	\$ 0	\$ 0	\$ 76,458	\$ 105,040

YEAR OF REPORT
December 31, 2007

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

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0	0		0
302	Franchises	113	8		8
304	Structures and Improvements	7,767	602		602
305	Collecting and Impounding Reservoirs	0	0		0
306	Lake, River and Other Intakes	0	0		0
307	Wells and Springs	2,885	615		615
308	Infiltration Galleries and Tunnels	0	0		0
309	Supply Mains	1,401	115		115
310	Power Generation Equipment	21,393	1,266		1,266
311	Pumping Equipment	16,368	2,356		2,356
320	Water Treatment Equipment	21,476	2,544		2,544
330	Distribution Reservoirs and Standpipes	16,064	1,019		1,019
331	Transmission and Distribution Mains	31,144	1,687		1,687
333	Services	13,381	879		879
334	Meters and Meter Installations	(10,225)	2,415		2,415
335	Hydrants	7,947	408		408
336	Backflow Prevention Devices	0	0		0
339	Other Plant Miscellaneous Equipment	0	0		0
340	Office Furniture and Equipment	0	0		0
341	Transportation Equipment	0	0		0
342	Stores Equipment	0	0		0
343	Tools, Shop and Garage Equipment	0	0		0
344	Laboratory Equipment	0	0		0
345	Power Operated Equipment	0	0		0
346	Communication Equipment	0	0		0
347	Miscellaneous Equipment	541	42		42
348	Other Tangible Plant	0	0		0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 130,255	\$ 13,956	\$ 0	\$ 13,956

* Specify nature of transaction
Use () to denote reversal entries.
Transfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$58.
W-6(a)
GROUP 3-2

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : LEISURE LAKES / HIGHLANDS

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c-f-j) (k)
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0
302	Franchises	0			0	121
304	Structures and Improvements	2,838			2,838	5,531
305	Collecting and Impounding Reservoirs	0			0	0
306	Lake, River and Other Intakes	0			0	0
307	Wells and Springs	0			0	3,500
308	Infiltration Galleries and Tunnels	0			0	0
309	Supply Mains	0			0	1,516
310	Power Generation Equipment	0			0	22,659
311	Pumping Equipment	0			0	18,724
320	Water Treatment Equipment	0			0	24,020
330	Distribution Reservoirs and Standpipes	0			0	17,083
331	Transmission and Distribution Mains	3,144			3,144	29,687
333	Services	0			0	14,260
334	Meters and Meter Installations	5,669			5,669	(13,479)
335	Hydrants	0			0	8,355
336	Backflow Prevention Devices	0			0	0
339	Other Plant Miscellaneous Equipment	0			0	0
340	Office Furniture and Equipment	0			0	0
341	Transportation Equipment	0			0	0
342	Stores Equipment	0			0	0
343	Tools, Shop and Garage Equipment	0			0	0
344	Laboratory Equipment	0			0	0
345	Power Operated Equipment	0			0	0
346	Communication Equipment	0			0	0
347	Miscellaneous Equipment	0			0	583
348	Other Tangible Plant	0			0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 11,651	\$ 0	\$ 0	\$ 11,651	\$ 132,560

YEAR OF REPORT
December 31, 2007

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

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0	0		\$ 0
302	Franchises	0	0		0
304	Structures and Improvements	8,446	1,146		1,146
305	Collecting and Impounding Reservoirs	0	0		0
306	Lake, River and Other Intakes	0	0		0
307	Wells and Springs	8,949	1,413		1,413
308	Infiltration Galleries and Tunnels	0	0		0
309	Supply Mains	0	0		0
310	Power Generation Equipment	0	2,249		2,249
311	Pumping Equipment	14,122	2,448		2,448
320	Water Treatment Equipment	3,043	374		374
330	Distribution Reservoirs and Standpipes	6,554	1,050		1,050
331	Transmission and Distribution Mains	25,543	3,481		3,481
333	Services	846	152		152
334	Meters and Meter Installations	4,112	882		882
335	Hydrants	0	0		0
336	Backflow Prevention Devices	0	37		37
339	Other Plant Miscellaneous Equipment	0	33		33
340	Office Furniture and Equipment	0	0		0
341	Transportation Equipment	0	0		0
342	Stores Equipment	0	0		0
343	Tools, Shop and Garage Equipment	0	0		0
344	Laboratory Equipment	0	873		873
345	Power Operated Equipment	0	0		0
346	Communication Equipment	0	0		0
347	Miscellaneous Equipment	0	0		0
348	Other Tangible Plant	0	0		0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 71,615	\$ 14,138	\$ 0	\$ 14,138

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

Tansfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling (\$1,336).

W-6(a)
GROUP 3-3

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : SEBRING LAKES / HIGHLANDS

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (f)	BALANCE AT END OF YEAR (c+f-j) (k)
		\$ 0	\$	\$	\$	\$
301	Organization	0			0	0
302	Franchises	0			0	0
304	Structures and Improvements	0			0	9,592
305	Collecting and Impounding Reservoirs	0			0	0
306	Lake, River and Other Intakes	0			0	0
307	Wells and Springs	201			201	10,161
308	Infiltration Galleries and Tunnels	0			0	0
309	Supply Mains	0			0	0
310	Power Generation Equipment	0			0	2,249
311	Pumping Equipment	6,728			6,728	9,842
320	Water Treatment Equipment	498			498	2,919
330	Distribution Reservoirs and Standpipes	0			0	7,604
331	Transmission and Distribution Mains	3,405			3,405	25,619
333	Services	0			0	998
334	Meters and Meter Installations	11,393			11,393	(6,399)
335	Hydrants	0			0	0
336	Backflow Prevention Devices	0			0	37
339	Other Plant Miscellaneous Equipment	0			0	33
340	Office Furniture and Equipment	0			0	0
341	Transportation Equipment	0			0	0
342	Stores Equipment	0			0	0
343	Tools, Shop and Garage Equipment	0			0	0
344	Laboratory Equipment	0			0	873
345	Power Operated Equipment	0			0	0
346	Communication Equipment	0			0	0
347	Miscellaneous Equipment	0			0	0
348	Other Tangible Plant	0			0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 22,225	\$ 0	\$ 0	\$ 22,225	\$ 63,528

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL COUNTY / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 1,619	\$ 205	\$ 0	\$ 205
302	Franchises	7,108	522	0	522
304	Structures and Improvements	222,272	18,162	(13,404)	4,758
305	Collecting and Impounding Reservoirs	0	108	0	108
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	128,820	7,835	0	7,835
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	81,856	8,625	0	8,625
310	Power Generation Equipment	262,321	26,677	0	26,677
311	Pumping Equipment	256,408	34,815	0	34,815
320	Water Treatment Equipment	83,422	10,703	(4,279)	6,424
330	Distribution Reservoirs and Standpipes	235,671	26,310	(3,167)	23,143
331	Transmission and Distribution Mains	682,516	47,224	9,443	56,667
333	Services	75,196	5,268	0	5,268
334	Meters and Meter Installations	47,599	14,909	0	14,909
335	Hydrants	8,264	690	0	690
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant Miscellaneous Equipment	4,696	1,255	0	1,255
340	Office Furniture and Equipment	4,861	2,711	0	2,711
341	Transportation Equipment	69,640	29,585	0	29,585
342	Stores Equipment	0	0	0	0
343	Tools, Shop and Garage Equipment	3,919	3,008	0	3,008
344	Laboratory Equipment	0	0	0	0
345	Power Operated Equipment	0	0	0	0
346	Communication Equipment	8,306	886	0	886
347	Miscellaneous Equipment	5,930	1,516	0	1,516
348	Other Tangible Plant	25,790	1,382	0	1,382
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 2,216,214	\$ 242,396	\$ (11,407)	\$ 230,989

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

Transfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling (\$5,920).

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL COUNTY / LAKE

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	0	0	0	0	\$ 1,824
302	Franchises	0	0	0	0	7,630
304	Structures and Improvements	55,660	0	0	55,660	171,370
305	Collecting and Impounding Reservoirs	0	0	0	0	108
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	16,543	0	0	16,543	120,112
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	800	0	0	800	89,681
310	Power Generation Equipment	469	0	0	469	288,529
311	Pumping Equipment	9,502	0	0	9,502	281,721
320	Water Treatment Equipment	0	0	0	0	89,846
330	Distribution Reservoirs and Standpipes	20,200	0	0	20,200	238,614
331	Transmission and Distribution Mains	50,219	0	0	50,219	688,964
333	Services	0	0	0	0	80,464
334	Meters and Meter Installations	2,646	0	0	2,646	59,862
335	Hydrants	1,038	0	0	1,038	7,916
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant Miscellaneous Equipment	0	0	0	0	5,951
340	Office Furniture and Equipment	0	0	0	0	7,572
341	Transportation Equipment	0	0	0	0	99,225
342	Stores Equipment	0	0	0	0	0
343	Tools, Shop and Garage Equipment	0	0	0	0	6,927
344	Laboratory Equipment	0	0	0	0	0
345	Power Operated Equipment	0	0	0	0	0
346	Communication Equipment	0	0	0	0	9,192
347	Miscellaneous Equipment	0	0	0	0	7,446
348	Other Tangible Plant	0	0	0	0	27,172
TOTAL WATER ACCUMULATED DEPRECIATION						\$ 2,290,126

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: 48 ESTATES / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0	0		0
302	Franchises	0	0		0
304	Structures and Improvements	29,184	1,415		1,415
305	Collecting and Impounding Reservoirs	0	0		0
306	Lake, River and Other Intakes	0	0		0
307	Wells and Springs	0	0		0
308	Infiltration Galleries and Tunnels	0	0		0
309	Supply Mains	0	0		0
310	Power Generation Equipment	0	0		0
311	Pumping Equipment	0	0		0
320	Water Treatment Equipment	(240)	27		27
330	Distribution Reservoirs and Standpipes	0	0		0
331	Transmission and Distribution Mains	972	832	8,777	9,609
333	Services	(61)	66		66
334	Meters and Meter Installations	1,944	227		227
335	Hydrants	0	0		0
336	Backflow Prevention Devices	0	0		0
339	Other Plant Miscellaneous Equipment	231	42		42
340	Office Furniture and Equipment	0	0		0
341	Transportation Equipment	58,780	12,197		12,197
342	Stores Equipment	0	0		0
343	Tools, Shop and Garage Equipment	0	0		0
344	Laboratory Equipment	0	0		0
345	Power Operated Equipment	0	0		0
346	Communication Equipment	0	0		0
347	Miscellaneous Equipment	1,868	161		161
348	Other Tangible Plant	0	0		0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 92,678	\$ 14,967	\$ 8,777	\$ 23,744

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

Tansfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling (\$380).
W-6(a)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: 48 ESTATES / LAKE

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

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

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: CARLTON VILLAGE / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0	\$ 0		\$ 0
302	Franchises	824	25		25
304	Structures and Improvements	6,799	668		668
305	Collecting and Impounding Reservoirs	0	0		0
306	Lake, River and Other Intakes	0	0		0
307	Wells and Springs	26,675	1,999		1,999
308	Infiltration Galleries and Tunnels	0	0		0
309	Supply Mains	0	0		0
310	Power Generation Equipment	22,472	1,755		1,755
311	Pumping Equipment	24,157	2,626		2,626
320	Water Treatment Equipment	0	13		13
330	Distribution Reservoirs and Standpipes	26,862	2,781		2,781
331	Transmission and Distribution Mains	48,687	6,927		6,927
333	Services	5,317	356		356
334	Meters and Meter Installations	(3,971)	748		748
335	Hydrants	231	40		40
336	Backflow Prevention Devices	0	0		0
339	Other Plant Miscellaneous Equipment	0	0		0
340	Office Furniture and Equipment	0	0		0
341	Transportation Equipment	0	0		0
342	Stores Equipment	0	0		0
343	Tools, Shop and Garage Equipment	0	0		0
344	Laboratory Equipment	0	0		0
345	Power Operated Equipment	0	0		0
346	Communication Equipment	0	0		0
347	Miscellaneous Equipment	0	0		0
348	Other Tangible Plant	0	0		0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 158,053	\$ 17,938	\$ 0	\$ 17,938

* Specify nature of transaction
Use () to denote reversal entries.
Transfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$151.
W-6(a)
GROUP 4-2

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY : CARLTON VILLAGE / LAKE

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

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

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY : EAST LAKE HARRIS ESTATES / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301	Organization	\$ 0	0		\$ 0
302	Franchises	244	11		11
304	Structures and Improvements	5,566	500		500
305	Collecting and Impounding Reservoirs	0	0		0
306	Lake, River and Other Intakes	0	0		0
307	Wells and Springs	1,757	130		130
308	Infiltration Galleries and Tunnels	0	0		0
309	Supply Mains	5,847	578		578
310	Power Generation Equipment	80,093	6,280		6,280
311	Pumping Equipment	3,743	1,187		1,187
320	Water Treatment Equipment	813	184		184
330	Distribution Reservoirs and Standpipes	(5,101)	1,030		1,030
331	Transmission and Distribution Mains	57,998	4,668		4,668
333	Services	22,082	2,110		2,110
334	Meters and Meter Installations	7,179	414		414
335	Hydrants	0	0		0
336	Backflow Prevention Devices	0	0		0
339	Other Plant Miscellaneous Equipment	0	0		0
340	Office Furniture and Equipment	0	0		0
341	Transportation Equipment	0	0		0
342	Stores Equipment	0	0		0
343	Tools, Shop and Garage Equipment	0	0		0
344	Laboratory Equipment	0	0		0
345	Power Operated Equipment	0	0		0
346	Communication Equipment	0	0		0
347	Miscellaneous Equipment	0	0		0
348	Other Tangible Plant	0	0		0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 180,221	\$ 17,092	\$ 0	\$ 17,092

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

Tansfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$57.
W-6(a)
GROUP 4-3

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY : EAST LAKE HARRIS ESTATES / LAKE

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

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

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

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

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0	0		0
302	Franchises	0	0		0
304	Structures and Improvements	0	0		0
305	Collecting and Impounding Reservoirs	0	0		0
306	Lake, River and Other Intakes	0	0		0
307	Wells and Springs	0	0		0
308	Infiltration Galleries and Tunnels	0	0		0
309	Supply Mains	0	0		0
310	Power Generation Equipment	0	0		0
311	Pumping Equipment	0	0		0
320	Water Treatment Equipment	0	0		0
330	Distribution Reservoirs and Standpipes	0	0		0
331	Transmission and Distribution Mains	0	0		0
333	Services	0	0		0
334	Meters and Meter Installations	0	0		0
335	Hydrants	0	0		0
336	Backflow Prevention Devices	0	0		0
339	Other Plant Miscellaneous Equipment	0	0		0
340	Office Furniture and Equipment	0	0		0
341	Transportation Equipment	0	0		0
342	Stores Equipment	0	0		0
343	Tools, Shop and Garage Equipment	0	0		0
344	Laboratory Equipment	0	0		0
345	Power Operated Equipment	0	0		0
346	Communication Equipment	0	0		0
347	Miscellaneous Equipment	0	0		0
348	Other Tangible Plant	0	0		0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 0	0	0	0

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

Transfers and Adjustments

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

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

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	0	\$	\$	0	\$
302	Franchises	0			0	0
304	Structures and Improvements	0			0	0
305	Collecting and Impounding Reservoirs	0			0	0
306	Lake, River and Other Intakes	0			0	0
307	Wells and Springs	0			0	0
308	Infiltration Galleries and Tunnels	0			0	0
309	Supply Mains	0			0	0
310	Power Generation Equipment	0			0	0
311	Pumping Equipment	0			0	0
320	Water Treatment Equipment	0			0	0
330	Distribution Reservoirs and Standpipes	0			0	0
331	Transmission and Distribution Mains	0			0	0
333	Services	0			0	0
334	Meters and Meter Installations	0			0	0
335	Hydrants	0			0	0
336	Backflow Prevention Devices	0			0	0
339	Other Plant Miscellaneous Equipment	0			0	0
340	Office Furniture and Equipment	0			0	0
341	Transportation Equipment	0			0	0
342	Stores Equipment	0			0	0
343	Tools, Shop and Garage Equipment	0			0	0
344	Laboratory Equipment	0			0	0
345	Power Operated Equipment	0			0	0
346	Communication Equipment	0			0	0
347	Miscellaneous Equipment	0			0	0
348	Other Tangible Plant	0			0	0
TOTAL WATER ACCUMULATED DEPRECIATION		0	\$	\$	0	\$

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: FERN TERRACE / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0	\$ 0		\$ 0
302	Franchises	351	19		19
304	Structures and Improvements	5,683	279		279
305	Collecting and Impounding Reservoirs	0	0		0
306	Lake, River and Other Intakes	0	0		0
307	Wells and Springs	1,343	84		84
308	Infiltration Galleries and Tunnels	0	0		0
309	Supply Mains	0	0		0
310	Power Generation Equipment	(6,674)	1,254		1,254
311	Pumping Equipment	3,974	678		678
320	Water Treatment Equipment	594	58		58
330	Distribution Reservoirs and Standpipes	14,834	1,298		1,298
331	Transmission and Distribution Mains	6,030	220		220
333	Services	1,379	61		61
334	Meters and Meter Installations	1,386	298		298
335	Hydrants	0	0		0
336	Backflow Prevention Devices	0	0		0
339	Other Plant Miscellaneous Equipment	0	0		0
340	Office Furniture and Equipment	0	0		0
341	Transportation Equipment	0	0		0
342	Stores Equipment	0	0		0
343	Tools, Shop and Garage Equipment	0	0		0
344	Laboratory Equipment	0	0		0
345	Power Operated Equipment	0	0		0
346	Communication Equipment	0	0		0
347	Miscellaneous Equipment	0	0		0
348	Other Tangible Plant	0	0		0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 28,900	\$ 4,249	\$ 0	\$ 4,249

* Specify nature of transaction
Use () to denote reversal entries.
Transfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$52.
W-6(a)
GROUP 4-5

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: FERN TERRACE / LAKE

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

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

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: FRIENDLY CENTER / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0	0		0
302	Franchises	27	1		1
304	Structures and Improvements	3,370	160		160
305	Collecting and Impounding Reservoirs	0	0		0
306	Lake, River and Other Intakes	0	0		0
307	Wells and Springs	1,482	77		77
308	Infiltration Galleries and Tunnels	0	0		0
309	Supply Mains	0	0		0
310	Power Generation Equipment	0	0		0
311	Pumping Equipment	2,620	307		307
320	Water Treatment Equipment	52	11		11
330	Distribution Reservoirs and Standpipes	1,748	50		50
331	Transmission and Distribution Mains	873	48		48
333	Services	546	23		23
334	Meters and Meter Installations	284	85		85
335	Hydrants	0	0		0
336	Backflow Prevention Devices	0	0		0
339	Other Plant Miscellaneous Equipment	0	0		0
340	Office Furniture and Equipment	0	0		0
341	Transportation Equipment	0	0		0
342	Stores Equipment	0	0		0
343	Tools, Shop and Garage Equipment	0	0		0
344	Laboratory Equipment	0	0		0
345	Power Operated Equipment	0	0		0
346	Communication Equipment	0	0		0
347	Miscellaneous Equipment	0	0		0
348	Other Tangible Plant	0	0		0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 11,002	\$ 762	\$ 0	\$ 762

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

Tansfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$47.

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: FRIENDLY CENTER / LAKE

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	0	\$	\$	0	0
302	Franchises	0			0	28
304	Structures and Improvements	0			0	3,530
305	Collecting and Impounding Reservoirs	0			0	0
306	Lake, River and Other Intakes	0			0	0
307	Wells and Springs	0			0	0
308	Infiltration Galleries and Tunnels	0			0	1,559
309	Supply Mains	0			0	0
310	Power Generation Equipment	0			0	0
311	Pumping Equipment	0			0	2,927
320	Water Treatment Equipment	0			0	63
330	Distribution Reservoirs and Standpipes	0			0	1,798
331	Transmission and Distribution Mains	0			0	921
333	Services	0			0	569
334	Meters and Meter Installations	25			25	344
335	Hydrants	0			0	0
336	Backflow Prevention Devices	0			0	0
339	Other Plant Miscellaneous Equipment	0			0	0
340	Office Furniture and Equipment	0			0	0
341	Transportation Equipment	0			0	0
342	Stores Equipment	0			0	0
343	Tools, Shop and Garage Equipment	0			0	0
344	Laboratory Equipment	0			0	0
345	Power Operated Equipment	0			0	0
346	Communication Equipment	0			0	0
347	Miscellaneous Equipment	0			0	0
348	Other Tangible Plant	0			0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 25	\$ 0	\$ 0	\$ 25	\$ 11,739

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY : GRAND TERRACE / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0	\$ 0		\$ 0
302	Franchises	199	12		12
304	Structures and Improvements	(5,410)	282		282
305	Collecting and Impounding Reservoirs	0	0		0
306	Lake, River and Other Intakes	0	0		0
307	Wells and Springs	1,716	101		101
308	Infiltration Galleries and Tunnels	0	0		0
309	Supply Mains	0	0		0
310	Power Generation Equipment	0	0		0
311	Pumping Equipment	1,626	725		725
320	Water Treatment Equipment	4,272	146	(4,279)	(4,133)
330	Distribution Reservoirs and Standpipes	7,542	1,747	(3,167)	(1,420)
331	Transmission and Distribution Mains	18	736	7,446	8,182
333	Services	1,762	156		156
334	Meters and Meter Installations	2,743	255		255
335	Hydrants	909	60		60
336	Backflow Prevention Devices	0	0		0
339	Other Plant Miscellaneous Equipment	0	0		0
340	Office Furniture and Equipment	0	0		0
341	Transportation Equipment	0	0		0
342	Stores Equipment	0	0		0
343	Tools, Shop and Garage Equipment	0	0		0
344	Laboratory Equipment	0	0		0
345	Power Operated Equipment	0	0		0
346	Communication Equipment	0	0		0
347	Miscellaneous Equipment	0	0		0
348	Other Tangible Plant	0	0		0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 15,377	\$ 4,220	\$ 0	\$ 4,220

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

Transfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$70.
W-6(a)
GROUP 4-7

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: GRAND TERRACE / LAKE

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

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

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: HAINES CREEK / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 25	1		\$ 1
302	Franchises	263	21		21
304	Structures and Improvements	252	131		131
305	Collecting and Impounding Reservoirs	0	0		0
306	Lake, River and Other Intakes	0	0		0
307	Wells and Springs	1,902	62		62
308	Infiltration Galleries and Tunnels	0	0		0
309	Supply Mains	583	387		387
310	Power Generation Equipment	1,962	760		760
311	Pumping Equipment	2,897	295		295
320	Water Treatment Equipment	639	51		51
330	Distribution Reservoirs and Standpipes	1,822	89		89
331	Transmission and Distribution Mains	20,962	644		644
333	Services	83	16		16
334	Meters and Meter Installations	7,545	451		451
335	Hydrants	0	0		0
336	Backflow Prevention Devices	0	0		0
339	Other Plant Miscellaneous Equipment	0	0		0
340	Office Furniture and Equipment	76	9		9
341	Transportation Equipment	0	0		0
342	Stores Equipment	0	0		0
343	Tools, Shop and Garage Equipment	250	22		22
344	Laboratory Equipment	0	0		0
345	Power Operated Equipment	0	0		0
346	Communication Equipment	0	0		0
347	Miscellaneous Equipment	0	0		0
348	Other Tangible Plant	0	0		0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 39,261	\$ 2,939	\$ 0	\$ 2,939

* Specify nature of transaction Transfers and Adjustments
 Use () to denote reversal entries. Column (d) includes PSC audit adjustments to correct rates totaling (\$228).
 W-6(a)
 GROUP 4-8

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: HAINES CREEK / LAKE

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

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

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: HOBBY HILLS / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301	Organization	0	0		0
302	Franchises	276	14		14
304	Structures and Improvements	185	527		527
305	Collecting and Impounding Reservoirs	0	0		0
306	Lake, River and Other Intakes	0	0		0
307	Wells and Springs	2,966	156		156
308	Infiltration Galleries and Tunnels	0	0		0
309	Supply Mains	279	24		24
310	Power Generation Equipment	0	0		0
311	Pumping Equipment	810	517		517
320	Water Treatment Equipment	(296)	39		39
330	Distribution Reservoirs and Standpipes	2,249	228		228
331	Transmission and Distribution Mains	4,251	184		184
333	Services	989	38		38
334	Meters and Meter Installations	4,053	284		284
335	Hydrants	0	0		0
336	Backflow Prevention Devices	0	0		0
339	Other Plant Miscellaneous Equipment	0	0		0
340	Office Furniture and Equipment	0	0		0
341	Transportation Equipment	0	0		0
342	Stores Equipment	0	0		0
343	Tools, Shop and Garage Equipment	0	0		0
344	Laboratory Equipment	0	0		0
345	Power Operated Equipment	0	0		0
346	Communication Equipment	0	0		0
347	Miscellaneous Equipment	0	0		0
348	Other Tangible Plant	0	0		0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 15,762	\$ 2,011	\$ 0	\$ 2,011

* Specify nature of transaction
Use () to denote reversal entries.
Transfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$4.
W-6(a)
GROUP 4-9

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: HOBBY HILLS / LAKE

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (f)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	0	\$	\$	0	0
302	Franchises	0			0	290
304	Structures and Improvements	1,500			1,500	(788)
305	Collecting and Impounding Reservoirs	0			0	0
306	Lake, River and Other Intakes	0			0	0
307	Wells and Springs	0			0	3,122
308	Infiltration Galleries and Tunnels	0			0	0
309	Supply Mains	0			0	303
310	Power Generation Equipment	0			0	0
311	Pumping Equipment	0			0	1,327
320	Water Treatment Equipment	0			0	(257)
330	Distribution Reservoirs and Standpipes	0			0	2,477
331	Transmission and Distribution Mains	1,422			1,422	3,013
333	Services	0			0	1,027
334	Meters and Meter Installations	26			26	4,311
335	Hydrants	0			0	0
336	Backflow Prevention Devices	0			0	0
339	Other Plant Miscellaneous Equipment	0			0	0
340	Office Furniture and Equipment	0			0	0
341	Transportation Equipment	0			0	0
342	Stores Equipment	0			0	0
343	Tools, Shop and Garage Equipment	0			0	0
344	Laboratory Equipment	0			0	0
345	Power Operated Equipment	0			0	0
346	Communication Equipment	0			0	0
347	Miscellaneous Equipment	0			0	0
348	Other Tangible Plant	0			0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 2,948	\$ 0	\$ 0	\$ 2,948	\$ 14,825

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: HOLIDAY HAVEN / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0	0		0
302	Franchises	4	11		11
304	Structures and Improvements	0	0		0
305	Collecting and Impounding Reservoirs	0	0		0
306	Lake, River and Other Intakes	0	0		0
307	Wells and Springs	0	0		0
308	Infiltration Galleries and Tunnels	0	0		0
309	Supply Mains	6,053	222		222
310	Power Generation Equipment	0	0		0
311	Pumping Equipment	0	0		0
320	Water Treatment Equipment	0	0		0
330	Distribution Reservoirs and Standpipes	0	0		0
331	Transmission and Distribution Mains	9,828	719		719
333	Services	3,521	232		232
334	Meters and Meter Installations	6,239	873		873
335	Hydrants	0	0		0
336	Backflow Prevention Devices	0	0		0
339	Other Plant Miscellaneous Equipment	0	0		0
340	Office Furniture and Equipment	0	0		0
341	Transportation Equipment	0	0		0
342	Stores Equipment	0	0		0
343	Tools, Shop and Garage Equipment	0	0		0
344	Laboratory Equipment	0	0		0
345	Power Operated Equipment	0	0		0
346	Communication Equipment	276	53		53
347	Miscellaneous Equipment	29	44		44
348	Other Tangible Plant	0	0		0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 25,950	\$ 2,154	\$ 0	\$ 2,154

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

Transfers and Adjustments

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: HOLIDAY HAVEN / LAKE

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	0	\$	\$	0	\$ 0
302	Franchises	0			0	15
304	Structures and Improvements	0			0	0
305	Collecting and Impounding Reservoirs	0			0	0
306	Lake, River and Other Intakes	0			0	0
307	Wells and Springs	0			0	0
308	Infiltration Galleries and Tunnels	0			0	0
309	Supply Mains	0			0	0
310	Power Generation Equipment	0			0	6,275
311	Pumping Equipment	0			0	0
320	Water Treatment Equipment	0			0	0
330	Distribution Reservoirs and Standpipes	0			0	0
331	Transmission and Distribution Mains	9,339			9,339	1,208
333	Services	0			0	3,753
334	Meters and Meter Installations	0			0	7,112
335	Hydrants	0			0	0
336	Backflow Prevention Devices	0			0	0
339	Other Plant Miscellaneous Equipment	0			0	0
340	Office Furniture and Equipment	0			0	0
341	Transportation Equipment	0			0	0
342	Stores Equipment	0			0	0
343	Tools, Shop and Garage Equipment	0			0	0
344	Laboratory Equipment	0			0	0
345	Power Operated Equipment	0			0	0
346	Communication Equipment	0			0	329
347	Miscellaneous Equipment	0			0	73
348	Other Tangible Plant	0			0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 9,339	\$ 0	\$ 0	\$ 9,339	\$ 18,765

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.
SYSTEM NAME / COUNTY: IMPERIAL MOBILE TERRACE / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0	\$ 0		\$ 0
302	Franchises	95	(7)		(7)
304	Structures and Improvements	5,379	738		738
305	Collecting and Impounding Reservoirs	0	0		0
306	Lake, River and Other Intakes	0	0		0
307	Wells and Springs	5,381	708		708
308	Infiltration Galleries and Tunnels	0	0		0
309	Supply Mains	8,148	1,321		1,321
310	Power Generation Equipment	14,978	1,167		1,167
311	Pumping Equipment	10,032	1,599		1,599
320	Water Treatment Equipment	104	36		36
330	Distribution Reservoirs and Standpipes	3,225	747		747
331	Transmission and Distribution Mains	42,434	2,000		2,000
333	Services	6	12		12
334	Meters and Meter Installations	7,597	561		561
335	Hydrants	0	0		0
336	Backflow Prevention Devices	0	0		0
339	Other Plant Miscellaneous Equipment	0	0		0
340	Office Furniture and Equipment	0	0		0
341	Transportation Equipment	0	0		0
342	Stores Equipment	0	0		0
343	Tools, Shop and Garage Equipment	0	0		0
344	Laboratory Equipment	0	0		0
345	Power Operated Equipment	0	0		0
346	Communication Equipment	0	0		0
347	Miscellaneous Equipment	0	0		0
348	Other Tangible Plant	0	0		0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 97,379	\$ 8,882	\$ 0	\$ 8,882

* Specify nature of transaction
Use () to denote reversal entries.
Transfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$1.
W-6(a)
GROUP 4-11

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: IMPERIAL MOBILE TERRACE / LAKE

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	0	\$	\$	0	0
302	Franchises	0			0	88
304	Structures and Improvements	0			0	6,117
305	Collecting and Impounding Reservoirs	0			0	0
306	Lake, River and Other Intakes	0			0	0
307	Wells and Springs	0			0	0
308	Infiltration Galleries and Tunnels	0			0	6,989
309	Supply Mains	0			0	0
310	Power Generation Equipment	0			0	9,469
311	Pumping Equipment	0			0	16,145
320	Water Treatment Equipment	0			0	11,631
330	Distribution Reservoirs and Standpipes	0			0	140
331	Transmission and Distribution Mains	31,846			31,846	3,972
333	Services	0			0	12,588
334	Meters and Meter Installations	0			0	18
335	Hydrants	0			0	8,158
336	Backflow Prevention Devices	0			0	0
339	Other Plant Miscellaneous Equipment	0			0	0
340	Office Furniture and Equipment	0			0	0
341	Transportation Equipment	0			0	0
342	Stores Equipment	0			0	0
343	Tools, Shop and Garage Equipment	0			0	0
344	Laboratory Equipment	0			0	0
345	Power Operated Equipment	0			0	0
346	Communication Equipment	0			0	0
347	Miscellaneous Equipment	0			0	0
348	Other Tangible Plant	0			0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 31,846	\$ 0	\$ 0	\$ 31,846	\$ 74,415

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: KINGS COVE / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0	\$ 0		\$ 0
302	Franchises	80	23		23
304	Structures and Improvements	90,169	4,732		4,732
305	Collecting and Impounding Reservoirs	0	0		0
306	Lake, River and Other Intakes	0	0		0
307	Wells and Springs	5,198	353		353
308	Infiltration Galleries and Tunnels	0	0		0
309	Supply Mains	97	41		41
310	Power Generation Equipment	2,793	914		914
311	Pumping Equipment	3,871	741		741
320	Water Treatment Equipment	(106)	39		39
330	Distribution Reservoirs and Standpipes	3,246	721		721
331	Transmission and Distribution Mains	16,945	43	(6,780)	(6,737)
333	Services	2,600	151		151
334	Meters and Meter Installations	8,084	776		776
335	Hydrants	0	0		0
336	Backflow Prevention Devices	0	0		0
339	Other Plant Miscellaneous Equipment	3,593	789		789
340	Office Furniture and Equipment	0	0		0
341	Transportation Equipment	0	0		0
342	Stores Equipment	0	0		0
343	Tools, Shop and Garage Equipment	39	22		22
344	Laboratory Equipment	0	0		0
345	Power Operated Equipment	0	0		0
346	Communication Equipment	0	0		0
347	Miscellaneous Equipment	2,386	173		173
348	Other Tangible Plant	8,536	1,389		1,389
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 147,531	\$ 10,907	\$ (6,780)	\$ 4,127

* Specify nature of transaction
Use () to denote reversal entries.
Transfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling (\$1,964).
W-6(a)
GROUP 4-12

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY : KINGS COVE / LAKE

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0
302	Franchises	0			0	103
304	Structures and Improvements	15,826			15,826	79,075
305	Collecting and Impounding Reservoirs	0			0	0
306	Lake, River and Other Intakes	0			0	0
307	Wells and Springs	0			0	0
308	Infiltration Galleries and Tunnels	0			0	5,551
309	Supply Mains	0			0	0
310	Power Generation Equipment	0			0	138
311	Pumping Equipment	229			229	3,707
320	Water Treatment Equipment	0			0	4,383
330	Distribution Reservoirs and Standpipes	0			0	(67)
331	Transmission and Distribution Mains	0			0	3,967
333	Services	0			0	10,208
334	Meters and Meter Installations	226			226	2,751
335	Hydrants	0			0	8,634
336	Backflow Prevention Devices	0			0	0
339	Other Plant Miscellaneous Equipment	0			0	4,382
340	Office Furniture and Equipment	0			0	0
341	Transportation Equipment	0			0	0
342	Stores Equipment	0			0	0
343	Tools, Shop and Garage Equipment	0			0	61
344	Laboratory Equipment	0			0	0
345	Power Operated Equipment	0			0	0
346	Communication Equipment	0			0	0
347	Miscellaneous Equipment	0			0	2,559
348	Other Tangible Plant	0			0	9,925
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 16,281	\$ 0	\$ 0	\$ 16,281	\$ 135,377

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: MORNINGVIEW / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	0	0		0
302	Franchises	157	8		8
304	Structures and Improvements	2,932	879		879
305	Collecting and Impounding Reservoirs	0	108		108
306	Lake, River and Other Intakes	0	0		0
307	Wells and Springs	1,562	84		84
308	Infiltration Galleries and Tunnels	0	0		0
309	Supply Mains	0	0		0
310	Power Generation Equipment	0	0		0
311	Pumping Equipment	5,006	320		320
320	Water Treatment Equipment	584	37		37
330	Distribution Reservoirs and Standpipes	19,117	1,644		1,644
331	Transmission and Distribution Mains	4,193	154		154
333	Services	763	28		28
334	Meters and Meter Installations	338	116		116
335	Hydrants	0	0		0
336	Backflow Prevention Devices	0	0		0
339	Other Plant Miscellaneous Equipment	0	0		0
340	Office Furniture and Equipment	0	0		0
341	Transportation Equipment	0	0		0
342	Stores Equipment	0	0		0
343	Tools, Shop and Garage Equipment	0	0		0
344	Laboratory Equipment	0	0		0
345	Power Operated Equipment	0	0		0
346	Communication Equipment	0	0		0
347	Miscellaneous Equipment	0	0		0
348	Other Tangible Plant	0	0		0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 34,652	\$ 3,378	\$ 0	\$ 3,378

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

Tansfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$77.

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY : MORNINGVIEW / LAKE

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

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

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: PALMS MOBILE HOME PARK / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0	\$ 0		\$ 0
302	Franchises	201	9		9
304	Structures and Improvements	(1,506)	373		373
305	Collecting and Impounding Reservoirs	0	0		0
306	Lake, River and Other Intakes	0	0		0
307	Wells and Springs	1,402	66		66
308	Infiltration Galleries and Tunnels	0	0		0
309	Supply Mains	0	0		0
310	Power Generation Equipment	0	0		0
311	Pumping Equipment	(1,588)	424		424
320	Water Treatment Equipment	37,939	2,615		2,615
330	Distribution Reservoirs and Standpipes	7,111	700		700
331	Transmission and Distribution Mains	4,042	161		161
333	Services	873	31		31
334	Meters and Meter Installations	236	144		144
335	Hydrants	0	0		0
336	Backflow Prevention Devices	0	0		0
339	Other Plant Miscellaneous Equipment	0	0		0
340	Office Furniture and Equipment	0	0		0
341	Transportation Equipment	0	0		0
342	Stores Equipment	0	0		0
343	Tools, Shop and Garage Equipment	0	0		0
344	Laboratory Equipment	0	0		0
345	Power Operated Equipment	0	0		0
346	Communication Equipment	0	0		0
347	Miscellaneous Equipment	0	0		0
348	Other Tangible Plant	0	0		0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 48,710	\$ 4,523	\$ 0	\$ 4,523

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

Tansfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$14.

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: PALMS MOBILE HOME PARK / LAKE

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

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

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: PICCIOLA ISLAND / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0	\$ 0		\$ 0
302	Franchises	117	6		6
304	Structures and Improvements	(1,425)	310		310
305	Collecting and Impounding Reservoirs	0	0		0
306	Lake, River and Other Intakes	0	0		0
307	Wells and Springs	5,876	199		199
308	Infiltration Galleries and Tunnels	0	0		0
309	Supply Mains	276	20		20
310	Power Generation Equipment	16,639	1,098		1,098
311	Pumping Equipment	11,852	607		607
320	Water Treatment Equipment	750	47		47
330	Distribution Reservoirs and Standpipes	13,416	1,091		1,091
331	Transmission and Distribution Mains	10,868	351		351
333	Services	5,706	280		280
334	Meters and Meter Installations	936	387		387
335	Hydrants	0	0		0
336	Backflow Prevention Devices	0	0		0
339	Other Plant Miscellaneous Equipment	0	0		0
340	Office Furniture and Equipment	0	0		0
341	Transportation Equipment	0	0		0
342	Stores Equipment	0	0		0
343	Tools, Shop and Garage Equipment	0	0		0
344	Laboratory Equipment	0	0		0
345	Power Operated Equipment	0	0		0
346	Communication Equipment	0	0		0
347	Miscellaneous Equipment	0	1		1
348	Other Tangible Plant	0	0		0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 65,011	\$ 4,397	\$ 0	\$ 4,397

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

Tansfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$483.

W-6(a)
GROUP 4-15

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: PICCIOLA ISLAND / LAKE

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

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

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: PINEY WOODS / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0	0		\$ 0
302	Franchises	760	44		44
304	Structures and Improvements	7,692	370		370
305	Collecting and Impounding Reservoirs	0	0		0
306	Lake, River and Other Intakes	0	0		0
307	Wells and Springs	1,795	127		127
308	Infiltration Galleries and Tunnels	0	0		0
309	Supply Mains	0	0		0
310	Power Generation Equipment	20,713	1,785		1,785
311	Pumping Equipment	15,869	1,037		1,037
320	Water Treatment Equipment	0	227		227
330	Distribution Reservoirs and Standpipes	74,185	6,701		6,701
331	Transmission and Distribution Mains	25,188	1,381		1,381
333	Services	3,239	120		120
334	Meters and Meter Installations	3,501	474		474
335	Hydrants	0	0		0
336	Backflow Prevention Devices	0	0		0
339	Other Plant Miscellaneous Equipment	0	0		0
340	Office Furniture and Equipment	0	0		0
341	Transportation Equipment	0	0		0
342	Stores Equipment	0	0		0
343	Tools, Shop and Garage Equipment	0	0		0
344	Laboratory Equipment	0	0		0
345	Power Operated Equipment	0	0		0
346	Communication Equipment	0	4		4
347	Miscellaneous Equipment	0	1		1
348	Other Tangible Plant	0	0		0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 152,942	\$ 12,271	\$ 0	\$ 12,271

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

Tansfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$97.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: PINEY WOODS / LAKE

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

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

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: QUAIL RIDGE / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0	\$ 0		\$ 0
302	Franchises	0	0		0
304	Structures and Improvements	127	391		391
305	Collecting and Impounding Reservoirs	0	0		0
306	Lake, River and Other Intakes	0	0		0
307	Wells and Springs	8,109	493		493
308	Infiltration Galleries and Tunnels	0	0		0
309	Supply Mains	0	0		0
310	Power Generation Equipment	0	0		0
311	Pumping Equipment	10,018	1,154		1,154
320	Water Treatment Equipment	(2,760)	60		60
330	Distribution Reservoirs and Standpipes	14,655	784		784
331	Transmission and Distribution Mains	9,098	1,529		1,529
333	Services	1,600	229		229
334	Meters and Meter Installations	490	201		201
335	Hydrants	1,023	148		148
336	Backflow Prevention Devices	0	0		0
339	Other Plant Miscellaneous Equipment	693	45		45
340	Office Furniture and Equipment	0	0		0
341	Transportation Equipment	0	0		0
342	Stores Equipment	0	0		0
343	Tools, Shop and Garage Equipment	0	0		0
344	Laboratory Equipment	0	0		0
345	Power Operated Equipment	0	0		0
346	Communication Equipment	0	0		0
347	Miscellaneous Equipment	0	1		1
348	Other Tangible Plant	0	0		0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 43,053	\$ 5,035	\$ 0	\$ 5,035

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

Tansfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$43

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: QUAIL RIDGE / LAKE

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (e)	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)
301	Organization	0	\$	\$	0	\$ 0
302	Franchises	0			0	0
304	Structures and Improvements	0			0	518
305	Collecting and Impounding Reservoirs	0			0	0
306	Lake, River and Other Intakes	0			0	0
307	Wells and Springs	0			0	8,602
308	Infiltration Galleries and Tunnels	0			0	0
309	Supply Mains	0			0	0
310	Power Generation Equipment	0			0	0
311	Pumping Equipment	0			0	11,172
320	Water Treatment Equipment	0			0	(2,700)
330	Distribution Reservoirs and Standpipes	0			0	15,439
331	Transmission and Distribution Mains	0			0	10,627
333	Services	0			0	1,829
334	Meters and Meter Installations	0			0	691
335	Hydrants	0			0	1,171
336	Backflow Prevention Devices	0			0	0
339	Other Plant Miscellaneous Equipment	0			0	738
340	Office Furniture and Equipment	0			0	0
341	Transportation Equipment	0			0	0
342	Stores Equipment	0			0	0
343	Tools, Shop and Garage Equipment	0			0	0
344	Laboratory Equipment	0			0	0
345	Power Operated Equipment	0			0	0
346	Communication Equipment	0			0	0
347	Miscellaneous Equipment	0			0	1
348	Other Tangible Plant	0			0	0
TOTAL WATER ACCUMULATED DEPRECIATION						\$ 48,088

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: RAVENSWOOD / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0	0		\$ 0
302	Franchises	205	21		21
304	Structures and Improvements	1,886	180		180
305	Collecting and Impounding Reservoirs	0	0		0
306	Lake, River and Other Intakes	0	0		0
307	Wells and Springs	0	0		0
308	Infiltration Galleries and Tunnels	0	0		0
309	Supply Mains	0	0		0
310	Power Generation Equipment	0	0		0
311	Pumping Equipment	1,195	271		271
320	Water Treatment Equipment	184	21		21
330	Distribution Reservoirs and Standpipes	4,797	225		225
331	Transmission and Distribution Mains	2,729	63		63
333	Services	0	0		0
334	Meters and Meter Installations	6,045	368		368
335	Hydrants	0	0		0
336	Backflow Prevention Devices	0	0		0
339	Other Plant Miscellaneous Equipment	0	0		0
340	Office Furniture and Equipment	44	4		4
341	Transportation Equipment	0	0		0
342	Stores Equipment	0	0		0
343	Tools, Shop and Garage Equipment	1,673	956		956
344	Laboratory Equipment	0	0		0
345	Power Operated Equipment	0	0		0
346	Communication Equipment	0	0		0
347	Miscellaneous Equipment	0	0		0
348	Other Tangible Plant	0	0		0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 18,758	\$ 2,109	\$ 0	\$ 2,109

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

Tansfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling (\$84).

W-6(a)
GROUP 4-18

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: RAVENSWOOD / LAKE

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	0	\$	\$	0	0
302	Franchises	0			0	226
304	Structures and Improvements	0			0	2,066
305	Collecting and Impounding Reservoirs	0			0	0
306	Lake, River and Other Intakes	0			0	0
307	Wells and Springs	0			0	0
308	Infiltration Galleries and Tunnels	0			0	0
309	Supply Mains	0			0	0
310	Power Generation Equipment	0			0	0
311	Pumping Equipment	231			231	1,235
320	Water Treatment Equipment	0			0	205
330	Distribution Reservoirs and Standpipes	0			0	5,022
331	Transmission and Distribution Mains	0			0	2,792
333	Services	0			0	0
334	Meters and Meter Installations	190			190	6,223
335	Hydrants	0			0	0
336	Backflow Prevention Devices	0			0	0
339	Other Plant Miscellaneous Equipment	0			0	0
340	Office Furniture and Equipment	0			0	48
341	Transportation Equipment	0			0	0
342	Stores Equipment	0			0	0
343	Tools, Shop and Garage Equipment	0			0	2,629
344	Laboratory Equipment	0			0	0
345	Power Operated Equipment	0			0	0
346	Communication Equipment	0			0	0
347	Miscellaneous Equipment	0			0	0
348	Other Tangible Plant	0			0	0
TOTAL WATER ACCUMULATED DEPRECIATION		421	\$ 0	\$ 0	\$ 421	\$ 20,446

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: SILVER LAKE/WESTERN SHORES / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0	\$ 0	\$	\$ 0
302	Franchises	2,098	248		248
304	Structures and Improvements	37,148	3,661		3,661
305	Collecting and Impounding Reservoirs	0	0		0
306	Lake, River and Other Intakes	0	0		0
307	Wells and Springs	17,432	921		921
308	Infiltration Galleries and Tunnels	0	0		0
309	Supply Mains	59,691	5,957		5,957
310	Power Generation Equipment	62,370	5,251		5,251
311	Pumping Equipment	139,172	18,126		18,126
320	Water Treatment Equipment	61,522	6,702		6,702
330	Distribution Reservoirs and Standpipes	13,409	1,449		1,449
331	Transmission and Distribution Mains	322,497	20,035		20,035
333	Services	10,694	668		668
334	Meters and Meter Installations	12,836	6,214		6,214
335	Hydrants	1,501	172		172
336	Backflow Prevention Devices	0	0		0
339	Other Plant Miscellaneous Equipment	0	0		0
340	Office Furniture and Equipment	3,771	2,619		2,619
341	Transportation Equipment	10,860	17,388		17,388
342	Stores Equipment	0	0		0
343	Tools, Shop and Garage Equipment	1,957	2,008		2,008
344	Laboratory Equipment	0	0		0
345	Power Operated Equipment	0	0		0
346	Communication Equipment	8,030	829		829
347	Miscellaneous Equipment	164	449		449
348	Other Tangible Plant	3,837	0		0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 768,989	\$ 92,697	\$ 0	\$ 92,697

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

Transfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling (\$1,668).

W-6(a)
GROUP 4-19

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: SILVER LAKE/WESTERN SHORES / LAKE

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

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

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: SKYCREST / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301	Organization	\$ 0	\$ 0		\$ 0
302	Franchises	299	12		12
304	Structures and Improvements	(240)	662		662
305	Collecting and Impounding Reservoirs	0	0		0
306	Lake, River and Other Intakes	0	0		0
307	Wells and Springs	941	59		59
308	Infiltration Galleries and Tunnels	0	0		0
309	Supply Mains	425	36		36
310	Power Generation Equipment	2,385	1,974		1,974
311	Pumping Equipment	7,911	978		978
320	Water Treatment Equipment	616	51		51
330	Distribution Reservoirs and Standpipes	(923)	752		752
331	Transmission and Distribution Mains	14,190	855		855
333	Services	1,967	100		100
334	Meters and Meter Installations	2,741	322		322
335	Hydrants	996	52		52
336	Backflow Prevention Devices	0	0		0
339	Other Plant Miscellaneous Equipment	0	0		0
340	Office Furniture and Equipment	0	0		0
341	Transportation Equipment	0	0		0
342	Stores Equipment	0	0		0
343	Tools, Shop and Garage Equipment	0	0		0
344	Laboratory Equipment	0	0		0
345	Power Operated Equipment	0	0		0
346	Communication Equipment	0	0		0
347	Miscellaneous Equipment	0	2		2
348	Other Tangible Plant	0	0		0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 31,308	\$ 5,855	\$ 0	\$ 5,855

* Specify nature of transaction
Use () to denote reversal entries.
Transfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$36.
W-6(a)
GROUP 4-20

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: SKYCREST / LAKE

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

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

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: STONE MOUNTAIN / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0	0		\$ 0
302	Franchises	529	24		24
304	Structures and Improvements	1,599	80		80
305	Collecting and Impounding Reservoirs	0	0		0
306	Lake, River and Other Intakes	0	0		0
307	Wells and Springs	1,379	66		66
308	Infiltration Galleries and Tunnels	0	0		0
309	Supply Mains	0	0		0
310	Power Generation Equipment	0	0		0
311	Pumping Equipment	1,368	271		271
320	Water Treatment Equipment	961	49		49
330	Distribution Reservoirs and Standpipes	1,675	75		75
331	Transmission and Distribution Mains	792	42		42
333	Services	196	8		8
334	Meters and Meter Installations	(128)	23		23
335	Hydrants	0	0		0
336	Backflow Prevention Devices	0	0		0
339	Other Plant Miscellaneous Equipment	0	0		0
340	Office Furniture and Equipment	0	0		0
341	Transportation Equipment	0	0		0
342	Stores Equipment	0	0		0
343	Tools, Shop and Garage Equipment	0	0		0
344	Laboratory Equipment	0	0		0
345	Power Operated Equipment	0	0		0
346	Communication Equipment	0	0		0
347	Miscellaneous Equipment	0	1		1
348	Other Tangible Plant	0	0		0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 8,371	\$ 639	\$ 0	\$ 639

* Specify nature of transaction
Use () to denote reversal entries.
Transfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$4.
W-6(a)
GROUP 4-21

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY : STONE MOUNTAIN / LAKE

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

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

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: SUMMIT CHASE / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 1,594	\$ 204		\$ 204
302	Franchises	49	6		6
304	Structures and Improvements	29,233	891	(13,404)	(12,513)
305	Collecting and Impounding Reservoirs	0	0		0
306	Lake, River and Other Intakes	0	0		0
307	Wells and Springs	25,715	696		696
308	Infiltration Galleries and Tunnels	0	0		0
309	Supply Mains	0	0		0
310	Power Generation Equipment	10,173	793		793
311	Pumping Equipment	3,263	1,263		1,263
320	Water Treatment Equipment	(165)	60		60
330	Distribution Reservoirs and Standpipes	8,284	1,178		1,178
331	Transmission and Distribution Mains	26,197	1,295		1,295
333	Services	2,842	139		139
334	Meters and Meter Installations	8,994	468		468
335	Hydrants	3,330	159		159
336	Backflow Prevention Devices	0	0		0
339	Other Plant Miscellaneous Equipment	179	379		379
340	Office Furniture and Equipment	970	79		79
341	Transportation Equipment	0	0		0
342	Stores Equipment	0	0		0
343	Tools, Shop and Garage Equipment	0	0		0
344	Laboratory Equipment	0	0		0
345	Power Operated Equipment	0	0		0
346	Communication Equipment	0	0		0
347	Miscellaneous Equipment	1,483	683		683
348	Other Tangible Plant	13,417	(7)		(7)
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 135,558	\$ 8,286	\$ (13,404)	\$ (5,118)

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

Transfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling (\$2,869).

W-6(a)

GROUP 4-22

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: SUMMIT CHASE / LAKE

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

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

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: VALENCIA TERRACE / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0	0		\$ 0
302	Franchises	0	0		0
304	Structures and Improvements	3,071	524		524
305	Collecting and Impounding Reservoirs	0	0		0
306	Lake, River and Other Intakes	0	0		0
307	Wells and Springs	14,109	1,347		1,347
308	Infiltration Galleries and Tunnels	0	0		0
309	Supply Mains	0	0		0
310	Power Generation Equipment	18,578	2,605		2,605
311	Pumping Equipment	572	1,173		1,173
320	Water Treatment Equipment	(23,312)	126		126
330	Distribution Reservoirs and Standpipes	7,862	1,523		1,523
331	Transmission and Distribution Mains	51,864	1,562		1,562
333	Services	616	49		49
334	Meters and Meter Installations	(35,561)	835		835
335	Hydrants	274	59		59
336	Backflow Prevention Devices	0	0		0
339	Other Plant Miscellaneous Equipment	0	0		0
340	Office Furniture and Equipment	0	0		0
341	Transportation Equipment	0	0		0
342	Stores Equipment	0	0		0
343	Tools, Shop and Garage Equipment	0	0		0
344	Laboratory Equipment	0	0		0
345	Power Operated Equipment	0	0		0
346	Communication Equipment	0	0		0
347	Miscellaneous Equipment	0	0		0
348	Other Tangible Plant	0	0		0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 38,073	\$ 9,803	\$ 0	\$ 9,803

* Specify nature of transaction
Use () to denote reversal entries.
Transfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$82.
W-6(a)
GROUP 4-23

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: VALENCIA TERRACE / LAKE

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

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

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: VENETIAN VILLAGE / LAKE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301	Organization	\$ 0	\$ 0		\$ 0
302	Franchises	330	14		14
304	Structures and Improvements	578	409		409
305	Collecting and Impounding Reservoirs	0	0		0
306	Lake, River and Other Intakes	0	0		0
307	Wells and Springs	2,080	107		107
308	Infiltration Galleries and Tunnels	0	0		0
309	Supply Mains	457	39		39
310	Power Generation Equipment	15,839	1,041		1,041
311	Pumping Equipment	8,040	516		516
320	Water Treatment Equipment	1,271	104		104
330	Distribution Reservoirs and Standpipes	15,656	1,497		1,497
331	Transmission and Distribution Mains	1,860	2,775		2,775
333	Services	8,476	395		395
334	Meters and Meter Installations	4,088	385		385
335	Hydrants	0	0		0
336	Backflow Prevention Devices	0	0		0
339	Other Plant Miscellaneous Equipment	0	0		0
340	Office Furniture and Equipment	0	0		0
341	Transportation Equipment	0	0		0
342	Stores Equipment	0	0		0
343	Tools, Shop and Garage Equipment	0	0		0
344	Laboratory Equipment	0	0		0
345	Power Operated Equipment	0	0		0
346	Communication Equipment	0	0		0
347	Miscellaneous Equipment	0	0		0
348	Other Tangible Plant	0	0		0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 58,675	\$ 7,282	\$ 0	\$ 7,282

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

Transfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$55.
W-6(a)

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: VENETIAN VILLAGE / LAKE

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0
302	Franchises	0			0	344
304	Structures and Improvements	0			0	987
305	Collecting and Impounding Reservoirs	0			0	0
306	Lake, River and Other Intakes	0			0	0
307	Wells and Springs	0			0	2,187
308	Infiltration Galleries and Tunnels	0			0	0
309	Supply Mains	0			0	496
310	Power Generation Equipment	0			0	16,880
311	Pumping Equipment	0			0	8,556
320	Water Treatment Equipment	0			0	1,375
330	Distribution Reservoirs and Standpipes	0			0	17,153
331	Transmission and Distribution Mains	0			0	4,635
333	Services	0			0	8,871
334	Meters and Meter Installations	0			0	4,473
335	Hydrants	0			0	0
336	Backflow Prevention Devices	0			0	0
339	Other Plant Miscellaneous Equipment	0			0	0
340	Office Furniture and Equipment	0			0	0
341	Transportation Equipment	0			0	0
342	Stores Equipment	0			0	0
343	Tools, Shop and Garage Equipment	0			0	0
344	Laboratory Equipment	0			0	0
345	Power Operated Equipment	0			0	0
346	Communication Equipment	0			0	0
347	Miscellaneous Equipment	0			0	0
348	Other Tangible Plant	0			0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 0	\$ 0	\$ 0	\$ 0	\$ 65,957

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: OCALA OAKS / MARION

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0	0		\$ 0
302	Franchises	0	0		0
304	Structures and Improvements	59,935	6,295		6,295
305	Collecting and Impounding Reservoirs	0	0		0
306	Lake, River and Other Intakes	0	0		0
307	Wells and Springs	71,546	3,323		3,323
308	Infiltration Galleries and Tunnels	0	0		0
309	Supply Mains	702	88		88
310	Power Generation Equipment	50,951	10,891		10,891
311	Pumping Equipment	61,347	5,466		5,466
320	Water Treatment Equipment	34,067	1,516		1,516
330	Distribution Reservoirs and Standpipes	76,893	7,055		7,055
331	Transmission and Distribution Mains	408,309	19,620		19,620
333	Services	8,433	1,494		1,494
334	Meters and Meter Installations	34,940	8,227		8,227
335	Hydrants	0	0		0
336	Backflow Prevention Devices	0	0		0
339	Other Plant Miscellaneous Equipment	658	144		144
340	Office Furniture and Equipment	33,740	2,289		2,289
341	Transportation Equipment	109,870	60,125		60,125
342	Stores Equipment	0	0		0
343	Tools, Shop and Garage Equipment	3,655	552		552
344	Laboratory Equipment	0	0		0
345	Power Operated Equipment	1,286	619		619
346	Communication Equipment	3,900	1,757		1,757
347	Miscellaneous Equipment	5,269	2,874		2,874
348	Other Tangible Plant	1,760	421		421
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 967,261	\$ 132,756	\$ 0	\$ 132,756

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

Tansfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling (\$3,598).
W-6(a)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : OCALA OAKS / MARION

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	0	\$	\$	0	0
302	Franchises	0			0	0
304	Structures and Improvements	15,740			15,740	50,490
305	Collecting and Impounding Reservoirs	0			0	0
306	Lake, River and Other Intakes	0			0	0
307	Wells and Springs	2,056			2,056	72,813
308	Infiltration Galleries and Tunnels	0			0	0
309	Supply Mains	0			0	790
310	Power Generation Equipment	0			0	61,842
311	Pumping Equipment	12,259			12,259	54,554
320	Water Treatment Equipment	4,707			4,707	30,876
330	Distribution Reservoirs and Standpipes	49,028			49,028	34,920
331	Transmission and Distribution Mains	33,164			33,164	394,765
333	Services	0			0	9,927
334	Meters and Meter Installations	35,953			35,953	7,214
335	Hydrants	0			0	0
336	Backflow Prevention Devices	0			0	0
339	Other Plant Miscellaneous Equipment	0			0	802
340	Office Furniture and Equipment	0			0	36,029
341	Transportation Equipment	0			0	169,995
342	Stores Equipment	0			0	0
343	Tools, Shop and Garage Equipment	0			0	4,207
344	Laboratory Equipment	0			0	0
345	Power Operated Equipment	0			0	1,905
346	Communication Equipment	0			0	5,657
347	Miscellaneous Equipment	0			0	8,143
348	Other Tangible Plant	0			0	2,181
TOTAL WATER ACCUMULATED DEPRECIATION		152,907	\$ 0	\$ 0	152,907	\$ 947,110

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: TANGERINE / ORANGE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0			\$ 0
302	Franchises	0			0
304	Structures and Improvements	2,225	140		140
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	4,754	427		427
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	8,808	289		289
310	Power Generation Equipment	324	2,038		2,038
311	Pumping Equipment	(5,996)	1,725		1,725
320	Water Treatment Equipment	499	41		41
330	Distribution Reservoirs and Standpipes	24,089	792		792
331	Transmission and Distribution Mains	52,458	4,414		4,414
333	Services	871	189		189
334	Meters and Meter Installations	11,911	950		950
335	Hydrants	(84)	114		114
336	Backflow Prevention Devices	0			0
339	Other Plant Miscellaneous Equipment	0			0
340	Office Furniture and Equipment	0			0
341	Transportation Equipment	0			0
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	0			0
344	Laboratory Equipment	0			0
345	Power Operated Equipment	0			0
346	Communication Equipment	0	4		4
347	Miscellaneous Equipment	0			0
348	Other Tangible Plant	0			0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 99,859	\$ 11,123	\$ 0	\$ 11,123

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

Tansfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$43.
W-6(a)

GROUP 7-1

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: TANGERINE / ORANGE

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	0	\$	\$	0	\$ 0
302	Franchises	0			0	0
304	Structures and Improvements	0			0	2,365
305	Collecting and Impounding Reservoirs	0			0	0
306	Lake, River and Other Intakes	0			0	0
307	Wells and Springs	0			0	5,181
308	Infiltration Galleries and Tunnels	0			0	0
309	Supply Mains	0			0	9,097
310	Power Generation Equipment	11,846			11,846	(9,484)
311	Pumping Equipment	0			0	(4,271)
320	Water Treatment Equipment	0			0	540
330	Distribution Reservoirs and Standpipes	0			0	24,881
331	Transmission and Distribution Mains	46,339			46,339	10,533
333	Services	0			0	1,060
334	Meters and Meter Installations	0			0	12,861
335	Hydrants	0			0	30
336	Backflow Prevention Devices	0			0	0
339	Other Plant Miscellaneous Equipment	0			0	0
340	Office Furniture and Equipment	0			0	0
341	Transportation Equipment	0			0	0
342	Stores Equipment	0			0	0
343	Tools, Shop and Garage Equipment	0			0	0
344	Laboratory Equipment	0			0	0
345	Power Operated Equipment	0			0	0
346	Communication Equipment	0			0	4
347	Miscellaneous Equipment	0			0	0
348	Other Tangible Plant	0			0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 58,185	\$ 0	\$ 0	\$ 58,185	\$ 52,797

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: LAKE OSBORNE ESTATES / PALM BEACH

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0			\$ 0
302	Franchises	199	19		19
304	Structures and Improvements	0			0
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	0			0
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	0			0
310	Power Generation Equipment	0			0
311	Pumping Equipment	0			0
320	Water Treatment Equipment	0			0
330	Distribution Reservoirs and Standpipes	0			0
331	Transmission and Distribution Mains	90,694	2,113		2,113
333	Services	0			0
334	Meters and Meter Installations	26,946	1,418		1,418
335	Hydrants	760	188		188
336	Backflow Prevention Devices	0			0
339	Other Plant Miscellaneous Equipment	13,806			0
340	Office Furniture and Equipment	477	813		813
341	Transportation Equipment	0			0
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	0			0
344	Laboratory Equipment	0			0
345	Power Operated Equipment	0			0
346	Communication Equipment	0			0
347	Miscellaneous Equipment	0			0
348	Other Tangible Plant	0			0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 132,882	\$ 4,551	\$ 0	\$ 4,551

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

Transfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$2,646.
W-6(a)
GROUP 8-1

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : LAKE OSBORNE ESTATES / PALM BEACH

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (b)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-ll+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	0	\$	\$	0	0
302	Franchises	0			0	218
304	Structures and Improvements	0			0	0
305	Collecting and Impounding Reservoirs	0			0	0
306	Lake, River and Other Intakes	0			0	0
307	Wells and Springs	0			0	0
308	Infiltration Galleries and Tunnels	0			0	0
309	Supply Mains	0			0	0
310	Power Generation Equipment	0			0	0
311	Pumping Equipment	0			0	0
320	Water Treatment Equipment	0			0	0
330	Distribution Reservoirs and Standpipes	0			0	0
331	Transmission and Distribution Mains	887			887	91,920
333	Services	0			0	0
334	Meters and Meter Installations	0			0	28,364
335	Hydrants	0			0	948
336	Backflow Prevention Devices	0			0	0
339	Other Plant Miscellaneous Equipment	0			0	13,806
340	Office Furniture and Equipment	0			0	1,290
341	Transportation Equipment	0			0	0
342	Stores Equipment	0			0	0
343	Tools, Shop and Garage Equipment	0			0	0
344	Laboratory Equipment	0			0	0
345	Power Operated Equipment	0			0	0
346	Communication Equipment	0			0	0
347	Miscellaneous Equipment	0			0	0
348	Other Tangible Plant	0			0	0
TOTAL WATER ACCUMULATED DEPRECIATION		887	\$ 0	\$ 0	\$ 887	\$ 136,546

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL COUNTY / PASCO

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 6,148	\$ 361	0	\$ 361
302	Franchises	1,441	108	0	108
304	Structures and Improvements	78,273	1,623	(100,675)	(99,052)
305	Collecting and Impounding Reservoirs	0	66	0	66
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	63,933	2,819	0	2,819
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	30,916	1,463	0	1,463
310	Power Generation Equipment	5,717	7,405	0	7,405
311	Pumping Equipment	24,441	5,531	0	5,531
320	Water Treatment Equipment	49,545	3,492	0	3,492
330	Distribution Reservoirs and Standpipes	128,659	2,424	(94,759)	(92,335)
331	Transmission and Distribution Mains	289,903	12,539	0	12,539
333	Services	27,468	1,231	0	1,231
334	Meters and Meter Installations	100,952	10,520	0	10,520
335	Hydrants	6,041	639	0	639
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant Miscellaneous Equipment	595	50	0	50
340	Office Furniture and Equipment	8,448	657	0	657
341	Transportation Equipment	(10,929)	0	0	0
342	Stores Equipment	0	0	0	0
343	Tools, Shop and Garage Equipment	3,527	1,163	0	1,163
344	Laboratory Equipment	1,792	174	0	174
345	Power Operated Equipment	2,393	199	0	199
346	Communication Equipment	0	942	0	942
347	Miscellaneous Equipment	1,351	508	0	508
348	Other Tangible Plant	12,350	6,589	0	6,589
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 832,964	\$ 60,503	\$ (195,434)	\$ (134,931)

* Specify nature of transaction
 Use () to denote reversal entries.
 Transfers and Adjustments
 Column (d) includes PSC audit adjustments to correct rates totaling (\$47,732).
 W-6(a)
 GROUP 9-0

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL COUNTY / PASCO

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	0	0	0	0	\$ 6,509
302	Franchises	0	0	0	0	1,549
304	Structures and Improvements	35,246	0	0	35,246	(56,025)
305	Collecting and Impounding Reservoirs	0	0	0	0	66
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	66,752
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	32,379
310	Power Generation Equipment	0	0	0	0	13,122
311	Pumping Equipment	5,756	0	0	5,756	24,216
320	Water Treatment Equipment	0	0	0	0	53,037
330	Distribution Reservoirs and Standpipes	0	0	0	0	36,324
331	Transmission and Distribution Mains	32,224	0	0	32,224	270,218
333	Services	0	0	0	0	28,699
334	Meters and Meter Installations	0	0	0	0	111,472
335	Hydrants	12,915	0	0	12,915	(6,235)
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant Miscellaneous Equipment	0	0	0	0	645
340	Office Furniture and Equipment	0	0	0	0	9,105
341	Transportation Equipment	0	0	0	0	(10,929)
342	Stores Equipment	0	0	0	0	0
343	Tools, Shop and Garage Equipment	0	0	0	0	4,690
344	Laboratory Equipment	0	0	0	0	1,966
345	Power Operated Equipment	0	0	0	0	2,592
346	Communication Equipment	0	0	0	0	942
347	Miscellaneous Equipment	0	0	0	0	1,859
348	Other Tangible Plant	0	0	0	0	18,939
TOTAL WATER ACCUMULATED DEPRECIATION						\$ 611,892

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: JASMINE LAKES / PASCO

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 5,635	\$ 347		\$ 347
302	Franchises	0	0		0
304	Structures and Improvements	70,591	210	(100,675)	(100,465)
305	Collecting and Impounding Reservoirs	0	66		66
306	Lake, River and Other Intakes	0	0		0
307	Wells and Springs	66,184	2,243		2,243
308	Infiltration Galleries and Tunnels	0	0		0
309	Supply Mains	18,608	189		189
310	Power Generation Equipment	5,717	7,405		7,405
311	Pumping Equipment	28,360	4,042		4,042
320	Water Treatment Equipment	66,527	3,440		3,440
330	Distribution Reservoirs and Standpipes	112,106	334	(94,759)	(94,425)
331	Transmission and Distribution Mains	210,651	8,245		8,245
333	Services	25,102	1,036		1,036
334	Meters and Meter Installations	81,457	5,998		5,998
335	Hydrants	6,041	639		639
336	Backflow Prevention Devices	0	0		0
339	Other Plant Miscellaneous Equipment	595	50		50
340	Office Furniture and Equipment	8,448	657		657
341	Transportation Equipment	(11,797)	0		0
342	Stores Equipment	0	0		0
343	Tools, Shop and Garage Equipment	2,820	687		687
344	Laboratory Equipment	0	0		0
345	Power Operated Equipment	2,393	199		199
346	Communication Equipment	0	942		942
347	Miscellaneous Equipment	676	133		133
348	Other Tangible Plant	12,350	6,589		6,589
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 712,464	\$ 43,451	\$ (195,434)	\$ (151,983)

* Specify nature of transaction
Use () to denote reversal entries.
Tansfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling (\$47,577).
W-6(a)
GROUP 9-1

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: JASMINE LAKES / PASCO

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

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

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: PALM TERRACE / PASCO

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 513	\$ 14		\$ 14
302	Franchises	1,002	82		82
304	Structures and Improvements	13,949	179		179
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	3,923	289		289
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	2,650	603		603
310	Power Generation Equipment	0			0
311	Pumping Equipment	2,972	382		382
320	Water Treatment Equipment	0			0
330	Distribution Reservoirs and Standpipes	3,250	285		285
331	Transmission and Distribution Mains	63,168	3,120		3,120
333	Services	1,540	144		144
334	Meters and Meter Installations	16,466	3,052		3,052
335	Hydrants	0			0
336	Backflow Prevention Devices	0			0
339	Other Plant Miscellaneous Equipment	0			0
340	Office Furniture and Equipment	0			0
341	Transportation Equipment	868			0
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	707	476		476
344	Laboratory Equipment	1,792	174		174
345	Power Operated Equipment	0			0
346	Communication Equipment	0			0
347	Miscellaneous Equipment	675	375		375
348	Other Tangible Plant	0			0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 113,475	\$ 9,175	\$ 0	\$ 9,175

* Specify nature of transaction
Use () to denote reversal entries.
Transfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling (\$233).
W-6(a)
GROUP 9-2

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: PALM TERRACE / PASCO

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

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

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: ZEPHYR SHORES / PASCO

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0			\$ 0
302	Franchises	439	26		26
304	Structures and Improvements	(6,267)	1,234		1,234
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	(6,174)	287		287
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	9,658	671		671
310	Power Generation Equipment	0			0
311	Pumping Equipment	(6,891)	1,107		1,107
320	Water Treatment Equipment	(16,982)	52		52
330	Distribution Reservoirs and Standpipes	13,303	1,805		1,805
331	Transmission and Distribution Mains	16,084	1,174		1,174
333	Services	826	51		51
334	Meters and Meter Installations	3,029	1,470		1,470
335	Hydrants	0			0
336	Backflow Prevention Devices	0			0
339	Other Plant Miscellaneous Equipment	0			0
340	Office Furniture and Equipment	0			0
341	Transportation Equipment	0			0
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	0			0
344	Laboratory Equipment	0			0
345	Power Operated Equipment	0			0
346	Communication Equipment	0			0
347	Miscellaneous Equipment	0			0
348	Other Tangible Plant	0			0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 7,025	\$ 7,877	\$ 0	\$ 7,877

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

Tansfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$78.
W-6(a)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: ZEPHYR SHORES / PASCO

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

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

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL COUNTY / POLK

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0	0	0	\$ 0
302	Franchises	1,399	106	0	106
304	Structures and Improvements	84,051	6,304	0	6,304
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	27,878	2,400	0	2,400
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	37,344	1,697	0	1,697
310	Power Generation Equipment	36,848	5,658	0	5,658
311	Pumping Equipment	46,728	5,902	0	5,902
320	Water Treatment Equipment	359	43	0	43
330	Distribution Reservoirs and Standpipes	34,332	5,570	0	5,570
331	Transmission and Distribution Mains	102,895	12,402	0	12,402
333	Services	26,718	1,450	0	1,450
334	Meters and Meter Installations	(1,865)	4,508	0	4,508
335	Hydrants	5,745	763	0	763
336	Backflow Prevention Devices	116	82	0	82
339	Other Plant Miscellaneous Equipment	171	54	0	54
340	Office Furniture and Equipment	4,161	475	0	475
341	Transportation Equipment	41,870	11,248	0	11,248
342	Stores Equipment	0	0	0	0
343	Tools, Shop and Garage Equipment	5,762	1,854	0	1,854
344	Laboratory Equipment	86	95	0	95
345	Power Operated Equipment	375	31	0	31
346	Communication Equipment	0	0	0	0
347	Miscellaneous Equipment	(83)	146	0	146
348	Other Tangible Plant	0	0	0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 454,890	\$ 60,788	\$ 0	\$ 60,788

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

Tansfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling (\$408).

W-6(a)
GROUP 10-0

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL COUNTY / POLK

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (f)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	0	0	0	0	0
302	Franchises	0	0	0	0	1,505
304	Structures and Improvements	25,771	0	0	25,771	64,584
305	Collecting and Impounding Reservoirs	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	496	0	0	496	29,782
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	1,807	0	0	1,807	37,234
310	Power Generation Equipment	0	0	0	0	42,506
311	Pumping Equipment	1,607	0	0	1,607	51,023
320	Water Treatment Equipment	0	0	0	0	402
330	Distribution Reservoirs and Standpipes	378	0	0	378	39,524
331	Transmission and Distribution Mains	12,508	0	0	12,508	102,789
333	Services	3,196	0	0	3,196	24,972
334	Meters and Meter Installations	0	0	0	0	2,643
335	Hydrants	0	0	0	0	6,508
336	Backflow Prevention Devices	0	0	0	0	198
339	Other Plant Miscellaneous Equipment	0	0	0	0	225
340	Office Furniture and Equipment	0	0	0	0	4,636
341	Transportation Equipment	0	0	0	0	53,118
342	Stores Equipment	0	0	0	0	0
343	Tools, Shop and Garage Equipment	0	0	0	0	7,616
344	Laboratory Equipment	0	0	0	0	181
345	Power Operated Equipment	0	0	0	0	406
346	Communication Equipment	0	0	0	0	0
347	Miscellaneous Equipment	0	0	0	0	63
348	Other Tangible Plant	0	0	0	0	0
TOTAL WATER ACCUMULATED DEPRECIATION						\$ 469,915

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: BREEZE HILL / POLK

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
301	Organization	\$ 0	\$	\$	\$ 0
302	Franchises	0			0
304	Structures and Improvements	0			0
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	0			0
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	0			0
310	Power Generation Equipment	0			0
311	Pumping Equipment	0			0
320	Water Treatment Equipment	0			0
330	Distribution Reservoirs and Standpipes	0			0
331	Transmission and Distribution Mains	0			0
333	Services	0			0
334	Meters and Meter Installations	0			0
335	Hydrants	0			0
336	Backflow Prevention Devices	0			0
339	Other Plant Miscellaneous Equipment	0			0
340	Office Furniture and Equipment	0			0
341	Transportation Equipment	0			0
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	0			0
344	Laboratory Equipment	0			0
345	Power Operated Equipment	0			0
346	Communication Equipment	0			0
347	Miscellaneous Equipment	0			0
348	Other Tangible Plant	0			0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 0	\$ 0	\$ 0	\$ 0

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

Transfers and Adjustments

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: BREZE HILL / POLK

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	0	\$	\$	\$ 0	0
302	Franchises	0			0	0
304	Structures and Improvements	0			0	0
305	Collecting and Impounding Reservoirs	0			0	0
306	Lake, River and Other Intakes	0			0	0
307	Wells and Springs	0			0	0
308	Infiltration Galleries and Tunnels	0			0	0
309	Supply Mains	0			0	0
310	Power Generation Equipment	0			0	0
311	Pumping Equipment	0			0	0
320	Water Treatment Equipment	0			0	0
330	Distribution Reservoirs and Standpipes	0			0	0
331	Transmission and Distribution Mains	0			0	0
333	Services	0			0	0
334	Meters and Meter Installations	0			0	0
335	Hydrants	0			0	0
336	Backflow Prevention Devices	0			0	0
339	Other Plant Miscellaneous Equipment	0			0	0
340	Office Furniture and Equipment	0			0	0
341	Transportation Equipment	0			0	0
342	Stores Equipment	0			0	0
343	Tools, Shop and Garage Equipment	0			0	0
344	Laboratory Equipment	0			0	0
345	Power Operated Equipment	0			0	0
346	Communication Equipment	0			0	0
347	Miscellaneous Equipment	0			0	0
348	Other Tangible Plant	0			0	0
TOTAL WATER ACCUMULATED DEPRECIATION		0	\$ 0	\$ 0	\$ 0	\$ 0

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: GIBSONIA ESTATES / POLK

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0			\$ 0
302	Franchises	0			0
304	Structures and Improvements	10,191	456		456
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	4,587	728		728
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	2,502	245		245
310	Power Generation Equipment	22,763	2,350		2,350
311	Pumping Equipment	6,825	1,360		1,360
320	Water Treatment Equipment	0			0
330	Distribution Reservoirs and Standpipes	459	1,113		1,113
331	Transmission and Distribution Mains	23,644	3,780		3,780
333	Services	760	60		60
334	Meters and Meter Installations	(8,112)	725		725
335	Hydrants	2,035	259		259
336	Backflow Prevention Devices	0			0
339	Other Plant Miscellaneous Equipment	0	6		6
340	Office Furniture and Equipment	0			0
341	Transportation Equipment	0			0
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	0			0
344	Laboratory Equipment	0			0
345	Power Operated Equipment	0			0
346	Communication Equipment	0			0
347	Miscellaneous Equipment	765	84		84
348	Other Tangible Plant	0			0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 66,419	\$ 11,166	\$ 0	\$ 11,166

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

Tansfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$61.

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: GIBSONIA ESTATES / POLK

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (f)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	0			0	0
302	Franchises	0			0	0
304	Structures and Improvements	0			0	10,647
305	Collecting and Impounding Reservoirs	0			0	0
306	Lake, River and Other Intakes	0			0	0
307	Wells and Springs	0			0	5,315
308	Infiltration Galleries and Tunnels	0			0	0
309	Supply Mains	0			0	2,747
310	Power Generation Equipment	0			0	25,113
311	Pumping Equipment	0			0	8,185
320	Water Treatment Equipment	0			0	0
330	Distribution Reservoirs and Standpipes	0			0	1,572
331	Transmission and Distribution Mains	2,161			2,161	25,263
333	Services	0			0	820
334	Meters and Meter Installations	0			0	(7,387)
335	Hydrants	0			0	2,294
336	Backflow Prevention Devices	0			0	0
339	Other Plant Miscellaneous Equipment	0			0	6
340	Office Furniture and Equipment	0			0	0
341	Transportation Equipment	0			0	0
342	Stores Equipment	0			0	0
343	Tools, Shop and Garage Equipment	0			0	0
344	Laboratory Equipment	0			0	0
345	Power Operated Equipment	0			0	0
346	Communication Equipment	0			0	0
347	Miscellaneous Equipment	0			0	849
348	Other Tangible Plant	0			0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 2,161	\$ 0	\$ 0	\$ 2,161	\$ 75,424

YEAR OF REPORT
December 31, 2007

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

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0			\$ 0
302	Franchises	500	29		29
304	Structures and Improvements	58,931	4,820		4,820
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	16,808	1,125		1,125
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	28,645	1,097		1,097
310	Power Generation Equipment	3,930	2,010		2,010
311	Pumping Equipment	22,416	2,329		2,329
320	Water Treatment Equipment	0			0
330	Distribution Reservoirs and Standpipes	19,872	1,487		1,487
331	Transmission and Distribution Mains	52,156	4,244		4,244
333	Services	20,579	1,076		1,076
334	Meters and Meter Installations	4,067	2,355		2,355
335	Hydrants	1,962	174		174
336	Backflow Prevention Devices	116	82		82
339	Other Plant Miscellaneous Equipment	0	11		11
340	Office Furniture and Equipment	4,093	466		466
341	Transportation Equipment	0			0
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	3,915	799		799
344	Laboratory Equipment	86	18		18
345	Power Operated Equipment	375	31		31
346	Communication Equipment	0			0
347	Miscellaneous Equipment	(848)	62		62
348	Other Tangible Plant	0			0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 237,603	\$ 22,215	\$ 0	\$ 22,215

* Specify nature of transaction
Use () to denote reversal entries.
Transfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$70.
W-6(a)
GROUP 10-3

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: LAKE GIBSON ESTATES / POLK

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	0			0	0
302	Franchises	0			0	529
304	Structures and Improvements	23,897			23,897	39,854
305	Collecting and Impounding Reservoirs	0			0	0
306	Lake, River and Other Intakes	0			0	0
307	Wells and Springs	496			496	17,437
308	Infiltration Galleries and Tunnels	0			0	0
309	Supply Mains	0			0	29,742
310	Power Generation Equipment	0			0	5,940
311	Pumping Equipment	1,029			1,029	23,716
320	Water Treatment Equipment	0			0	0
330	Distribution Reservoirs and Standpipes	0			0	21,359
331	Transmission and Distribution Mains	9,596			9,596	46,804
333	Services	3,196			3,196	18,459
334	Meters and Meter Installations	0			0	6,422
335	Hydrants	0			0	2,136
336	Backflow Prevention Devices	0			0	198
339	Other Plant Miscellaneous Equipment	0			0	11
340	Office Furniture and Equipment	0			0	4,559
341	Transportation Equipment	0			0	0
342	Stores Equipment	0			0	0
343	Tools, Shop and Garage Equipment	0			0	4,714
344	Laboratory Equipment	0			0	104
345	Power Operated Equipment	0			0	406
346	Communication Equipment	0			0	0
347	Miscellaneous Equipment	0			0	(786)
348	Other Tangible Plant	0			0	0
TOTAL WATER ACCUMULATED DEPRECIATION						\$ 221,604

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: ORANGE HILL/SUGAR CREEK / POLK

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301	Organization	\$ 0			\$ 0
302	Franchises	514	32		32
304	Structures and Improvements	1,352	132		132
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	3,483	447		447
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	5,483	231		231
310	Power Generation Equipment	10,155	1,298		1,298
311	Pumping Equipment	12,690	1,757		1,757
320	Water Treatment Equipment	0	7		7
330	Distribution Reservoirs and Standpipes	13,338	2,828		2,828
331	Transmission and Distribution Mains	4,388	170		170
333	Services	2,502	137		137
334	Meters and Meter Installations	(3,595)	604		604
335	Hydrants	0			0
336	Backflow Prevention Devices	0			0
339	Other Plant Miscellaneous Equipment	0	7		7
340	Office Furniture and Equipment	0			0
341	Transportation Equipment	0			0
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	0			0
344	Laboratory Equipment	0			0
345	Power Operated Equipment	0			0
346	Communication Equipment	0			0
347	Miscellaneous Equipment	0			0
348	Other Tangible Plant	0			0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 50,310	\$ 7,650	\$ 0	\$ 7,650

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

Tansfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$153.

W-6(a)
GROUP 10-4

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : ORANGE HILL/SUGAR CREEK / POLK

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	0	\$	\$	0	0
302	Franchises	0			0	546
304	Structures and Improvements	0			0	1,484
305	Collecting and Impounding Reservoirs	0			0	0
306	Lake, River and Other Intakes	0			0	0
307	Wells and Springs	0			0	3,930
308	Infiltration Galleries and Tunnels	0			0	0
309	Supply Mains	0			0	5,714
310	Power Generation Equipment	0			0	11,453
311	Pumping Equipment	578			578	13,869
320	Water Treatment Equipment	0			0	7
330	Distribution Reservoirs and Standpipes	0			0	16,166
331	Transmission and Distribution Mains	465			465	4,093
333	Services	0			0	2,639
334	Meters and Meter Installations	0			0	(2,991)
335	Hydrants	0			0	0
336	Backflow Prevention Devices	0			0	0
339	Other Plant Miscellaneous Equipment	0			0	7
340	Office Furniture and Equipment	0			0	0
341	Transportation Equipment	0			0	0
342	Stores Equipment	0			0	0
343	Tools, Shop and Garage Equipment	0			0	0
344	Laboratory Equipment	0			0	0
345	Power Operated Equipment	0			0	0
346	Communication Equipment	0			0	0
347	Miscellaneous Equipment	0			0	0
348	Other Tangible Plant	0			0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 1,043	\$ 0	\$ 0	\$ 1,043	\$ 56,917

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY : ROSALIE OAKS / POLK

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301	Organization	\$ 0	0		0
302	Franchises	68	6		6
304	Structures and Improvements	13,577	896		896
305	Collecting and Impounding Reservoirs	0	0		0
306	Lake, River and Other Intakes	0	0		0
307	Wells and Springs	0	0		0
308	Infiltration Galleries and Tunnels	0	0		0
309	Supply Mains	714	124		124
310	Power Generation Equipment	0	0		0
311	Pumping Equipment	4,781	448		448
320	Water Treatment Equipment	359	36		36
330	Distribution Reservoirs and Standpipes	663	142		142
331	Transmission and Distribution Mains	55	57		57
333	Services	532	72		72
334	Meters and Meter Installations	23	4		4
335	Hydrants	887	144		144
336	Backflow Prevention Devices	0	0		0
339	Other Plant Miscellaneous Equipment	0	0		0
340	Office Furniture and Equipment	68	9		9
341	Transportation Equipment	0	0		0
342	Stores Equipment	0	0		0
343	Tools, Shop and Garage Equipment	1,847	1,055		1,055
344	Laboratory Equipment	0	77		77
345	Power Operated Equipment	0	0		0
346	Communication Equipment	0	0		0
347	Miscellaneous Equipment	0	0		0
348	Other Tangible Plant	0	0		0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 23,574	\$ 3,070	\$ 0	\$ 3,070

* Specify nature of transaction
Use () to denote reversal entries.
Transfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling (\$78).
W-6(a)
GROUP 10-5

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: ROSALIE OAKS / POLK

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	0	\$	\$	0	0
302	Franchises	0			0	74
304	Structures and Improvements	1,874			1,874	12,599
305	Collecting and Impounding Reservoirs	0			0	0
306	Lake, River and Other Intakes	0			0	0
307	Wells and Springs	0			0	0
308	Infiltration Galleries and Tunnels	0			0	0
309	Supply Mains	1,807			1,807	(969)
310	Power Generation Equipment	0			0	0
311	Pumping Equipment	0			0	5,229
320	Water Treatment Equipment	0			0	395
330	Distribution Reservoirs and Standpipes	378			378	427
331	Transmission and Distribution Mains	0			0	112
333	Services	0			0	604
334	Meters and Meter Installations	0			0	27
335	Hydrants	0			0	1,031
336	Backflow Prevention Devices	0			0	0
339	Other Plant Miscellaneous Equipment	0			0	0
340	Office Furniture and Equipment	0			0	77
341	Transportation Equipment	0			0	0
342	Stores Equipment	0			0	0
343	Tools, Shop and Garage Equipment	0			0	2,902
344	Laboratory Equipment	0			0	77
345	Power Operated Equipment	0			0	0
346	Communication Equipment	0			0	0
347	Miscellaneous Equipment	0			0	0
348	Other Tangible Plant	0			0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 4,059	\$ 0	\$ 0	\$ 4,059	\$ 22,585

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: VILLAGE WATER / POLK

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0	0		\$ 0
302	Franchises	317	39		39
304	Structures and Improvements	0	0		0
305	Collecting and Impounding Reservoirs	0	0		0
306	Lake, River and Other Intakes	0	0		0
307	Wells and Springs	3,000	100		100
308	Infiltration Galleries and Tunnels	0	0		0
309	Supply Mains	0	0		0
310	Power Generation Equipment	0	0		0
311	Pumping Equipment	16	8		8
320	Water Treatment Equipment	0	0		0
330	Distribution Reservoirs and Standpipes	0	0		0
331	Transmission and Distribution Mains	22,652	4,151		4,151
333	Services	2,345	105		105
334	Meters and Meter Installations	5,752	820		820
335	Hydrants	861	186		186
336	Backflow Prevention Devices	0	0		0
339	Other Plant Miscellaneous Equipment	171	30		30
340	Office Furniture and Equipment	0	0		0
341	Transportation Equipment	41,870	11,248		11,248
342	Stores Equipment	0	0		0
343	Tools, Shop and Garage Equipment	0	0		0
344	Laboratory Equipment	0	0		0
345	Power Operated Equipment	0	0		0
346	Communication Equipment	0	0		0
347	Miscellaneous Equipment	0	0		0
348	Other Tangible Plant	0	0		0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 76,984	\$ 16,687	\$ 0	\$ 16,687

* Specify nature of transaction
Use () to denote reversal entries.
Transfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling (\$614).
W-6(a)
GROUP 10-6

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: VILLAGE WATER / POLK

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0
302	Franchises	0			0	356
304	Structures and Improvements	0			0	0
305	Collecting and Impounding Reservoirs	0			0	0
306	Lake, River and Other Intakes	0			0	0
307	Wells and Springs	0			0	0
308	Infiltration Galleries and Tunnels	0			0	3,100
309	Supply Mains	0			0	0
310	Power Generation Equipment	0			0	0
311	Pumping Equipment	0			0	24
320	Water Treatment Equipment	0			0	0
330	Distribution Reservoirs and Standpipes	0			0	0
331	Transmission and Distribution Mains	286			286	26,517
333	Services	0			0	2,450
334	Meters and Meter Installations	0			0	6,572
335	Hydrants	0			0	1,047
336	Backflow Prevention Devices	0			0	0
339	Other Plant Miscellaneous Equipment	0			0	201
340	Office Furniture and Equipment	0			0	0
341	Transportation Equipment	0			0	53,118
342	Stores Equipment	0			0	0
343	Tools, Shop and Garage Equipment	0			0	0
344	Laboratory Equipment	0			0	0
345	Power Operated Equipment	0			0	0
346	Communication Equipment	0			0	0
347	Miscellaneous Equipment	0			0	0
348	Other Tangible Plant	0			0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 286	\$ 0	\$ 0	\$ 286	\$ 93,385

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY :

TOTAL COUNTY / PUTNAM

YEAR OF REPORT
December 31, 2007

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301	Organization	\$ 20	2	0	\$ 2
302	Franchises	582	43	0	43
304	Structures and Improvements	62,146	4,990	0	4,990
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	8,268	1,063	0	1,063
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	2,627	112	0	112
310	Power Generation Equipment	55,646	4,969	0	4,969
311	Pumping Equipment	68,512	7,762	0	7,762
320	Water Treatment Equipment	(2,301)	2,221	0	2,221
330	Distribution Reservoirs and Standpipes	204,981	24,168	0	24,168
331	Transmission and Distribution Mains	139,161	12,147	0	12,147
333	Services	19,908	973	0	973
334	Meters and Meter Installations	11,233	4,792	0	4,792
335	Hydrants	288	17	0	17
336	Backflow Prevention Devices	12,584	1,723	0	1,723
339	Other Plant Miscellaneous Equipment	3,869	417	0	417
340	Office Furniture and Equipment	16,489	1,176	0	1,176
341	Transportation Equipment	2,826	347	0	347
342	Stores Equipment	0	0	0	0
343	Tools, Shop and Garage Equipment	2,649	554	0	554
344	Laboratory Equipment	0	0	0	0
345	Power Operated Equipment	3,466	289	0	289
346	Communication Equipment	24,260	2,425	0	2,425
347	Miscellaneous Equipment	2,380	184	0	184
348	Other Tangible Plant	203	97	0	97
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 639,797	\$ 70,471	\$ 0	\$ 70,471

* Specify nature of transaction

Use () to denote reversal entries.

Transfers and Adjustments

Column (d) includes PSC audit adjustments to correct rates totaling \$4,717.

W-6(a)

GROUP 11-0

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL COUNTY / PUTNAM

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	0	0	0	0	\$ 22
302	Franchises	0	0	0	0	625
304	Structures and Improvements	5,197	0	0	5,197	61,939
305	Collecting and Impounding Reservoirs	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	3,355	0	0	3,355	5,976
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	2,739
310	Power Generation Equipment	0	0	0	0	60,615
311	Pumping Equipment	10,718	0	0	10,718	65,556
320	Water Treatment Equipment	209	0	0	209	(289)
330	Distribution Reservoirs and Standpipes	16,889	0	0	16,889	212,260
331	Transmission and Distribution Mains	2,882	0	0	2,882	148,426
333	Services	0	0	0	0	20,881
334	Meters and Meter Installations	1,276	0	0	1,276	14,749
335	Hydrants	0	0	0	0	305
336	Backflow Prevention Devices	0	0	0	0	14,307
339	Other Plant Miscellaneous Equipment	0	0	0	0	4,286
340	Office Furniture and Equipment	0	0	0	0	17,665
341	Transportation Equipment	0	0	0	0	3,173
342	Stores Equipment	0	0	0	0	0
343	Tools, Shop and Garage Equipment	0	0	0	0	3,203
344	Laboratory Equipment	0	0	0	0	0
345	Power Operated Equipment	0	0	0	0	3,755
346	Communication Equipment	0	0	0	0	26,685
347	Miscellaneous Equipment	0	0	0	0	2,564
348	Other Tangible Plant	0	0	0	0	300
TOTAL WATER ACCUMULATED DEPRECIATION						\$ 669,742

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: BEECHER'S POINT / PUTNAM

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0			\$ 0
302	Franchises	72	5		5
304	Structures and Improvements	38	17		17
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	0			0
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	0			0
310	Power Generation Equipment	0			0
311	Pumping Equipment	0			0
320	Water Treatment Equipment	0			0
330	Distribution Reservoirs and Standpipes	7,050	1,340		1,340
331	Transmission and Distribution Mains	33,007	2,218		2,218
333	Services	2,175	105		105
334	Meters and Meter Installations	1,604	431		431
335	Hydrants	288	17		17
336	Backflow Prevention Devices	12,584	1,723		1,723
339	Other Plant Miscellaneous Equipment	0			0
340	Office Furniture and Equipment	0			0
341	Transportation Equipment	0			0
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	0			0
344	Laboratory Equipment	0			0
345	Power Operated Equipment	0			0
346	Communication Equipment	0			0
347	Miscellaneous Equipment	0			0
348	Other Tangible Plant	0			0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 56,818	\$ 5,856	\$ 0	\$ 5,856

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

Tansfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$74.

W-6(a)
GROUP 11-1

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: BEECHER'S POINT / PUTNAM

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

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

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: HERMITS COVE / PUTNAM

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301	Organization	\$ 0	\$ 0		\$ 0
302	Franchises	113	7		7
304	Structures and Improvements	11,404	1,075		1,075
305	Collecting and Impounding Reservoirs	0	0		0
306	Lake, River and Other Intakes	0	0		0
307	Wells and Springs	0	0		0
308	Infiltration Galleries and Tunnels	0	0		0
309	Supply Mains	0	0		0
310	Power Generation Equipment	18,657	1,482		1,482
311	Pumping Equipment	13,798	1,710		1,710
320	Water Treatment Equipment	(383)	1,629		1,629
330	Distribution Reservoirs and Standpipes	33,281	9,935		9,935
331	Transmission and Distribution Mains	26,077	1,669		1,669
333	Services	3,412	139		139
334	Meters and Meter Installations	1,884	556		556
335	Hydrants	0	0		0
336	Backflow Prevention Devices	0	0		0
339	Other Plant Miscellaneous Equipment	0	0		0
340	Office Furniture and Equipment	16,489	1,176		1,176
341	Transportation Equipment	2,079	347		347
342	Stores Equipment	0	0		0
343	Tools, Shop and Garage Equipment	2,477	295		295
344	Laboratory Equipment	0	0		0
345	Power Operated Equipment	3,466	289		289
346	Communication Equipment	24,260	2,425		2,425
347	Miscellaneous Equipment	2,102	140		140
348	Other Tangible Plant	0	0		0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 159,116	\$ 22,874	\$ 0	\$ 22,874

* Specify nature of transaction Transfers and Adjustments
 Use () to denote reversal entries. Column (d) includes PSC audit adjustments to correct rates totaling \$3,773.
 W-6(a)
 GROUP 11-2

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: HERMITS COVE / PUTNAM

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0
302	Franchises	0			0	120
304	Structures and Improvements	0			0	12,479
305	Collecting and Impounding Reservoirs	0			0	0
306	Lake, River and Other Intakes	0			0	0
307	Wells and Springs	0			0	0
308	Infiltration Galleries and Tunnels	0			0	0
309	Supply Mains	0			0	0
310	Power Generation Equipment	0			0	20,139
311	Pumping Equipment	0			0	15,508
320	Water Treatment Equipment	209			209	1,037
330	Distribution Reservoirs and Standpipes	0			0	43,216
331	Transmission and Distribution Mains	0			0	27,746
333	Services	0			0	3,551
334	Meters and Meter Installations	0			0	2,440
335	Hydrants	0			0	0
336	Backflow Prevention Devices	0			0	0
339	Other Plant Miscellaneous Equipment	0			0	0
340	Office Furniture and Equipment	0			0	17,665
341	Transportation Equipment	0			0	2,426
342	Stores Equipment	0			0	0
343	Tools, Shop and Garage Equipment	0			0	2,772
344	Laboratory Equipment	0			0	0
345	Power Operated Equipment	0			0	3,755
346	Communication Equipment	0			0	26,685
347	Miscellaneous Equipment	0			0	2,242
348	Other Tangible Plant	0			0	0
TOTAL WATER ACCUMULATED DEPRECIATION						\$ 181,781

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: INTERLACHEN LAKE/PARK MANOR / PUTNAM

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0			\$ 0
302	Franchises	0			0
304	Structures and Improvements	11,482	675		675
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	(2,729)	83		83
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	0			0
310	Power Generation Equipment	6,792	1,232		1,232
311	Pumping Equipment	4,616	451		451
320	Water Treatment Equipment	0			0
330	Distribution Reservoirs and Standpipes	14,241	667		667
331	Transmission and Distribution Mains	19,307	1,158		1,158
333	Services	1,756	44		44
334	Meters and Meter Installations	4,756	832		832
335	Hydrants	0			0
336	Backflow Prevention Devices	0			0
339	Other Plant Miscellaneous Equipment	0			0
340	Office Furniture and Equipment	0			0
341	Transportation Equipment	747			0
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	172	259		259
344	Laboratory Equipment	0			0
345	Power Operated Equipment	0			0
346	Communication Equipment	0			0
347	Miscellaneous Equipment	0			0
348	Other Tangible Plant	203	97		97
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 61,343	\$ 5,498	\$ 0	\$ 5,498

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

Transfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$91.

W-6(a)

GROUP 11-3

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: INTERLACHEN LAKE/PARK MANOR / PUTNAM

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

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

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.
SYSTEM NAME / COUNTY: PALM PORT / PUTNAM

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0	\$	\$	\$ 0
302	Franchises	56	4		4
304	Structures and Improvements	5,807	337		337
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	1,801	108		108
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	0			0
310	Power Generation Equipment	0			0
311	Pumping Equipment	10,345	654		654
320	Water Treatment Equipment	8	41		41
330	Distribution Reservoirs and Standpipes	17,359	2,198		2,198
331	Transmission and Distribution Mains	(664)	36		36
333	Services	1,574	82		82
334	Meters and Meter Installations	(1,077)	357		357
335	Hydrants	0			0
336	Backflow Prevention Devices	0			0
339	Other Plant Miscellaneous Equipment	0			0
340	Office Furniture and Equipment	0			0
341	Transportation Equipment	0			0
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	0			0
344	Laboratory Equipment	0			0
345	Power Operated Equipment	0			0
346	Communication Equipment	0			0
347	Miscellaneous Equipment	278	44		44
348	Other Tangible Plant	0			0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 35,487	\$ 3,861	\$ 0	\$ 3,861

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

Tansfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$89.
W-6(a)

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: PALM PORT / PUTNAM

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0
302	Franchises	0			0	60
304	Structures and Improvements	0			0	6,144
305	Collecting and Impounding Reservoirs	0			0	0
306	Lake, River and Other Intakes	0			0	0
307	Wells and Springs	0			0	0
308	Infiltration Galleries and Tunnels	0			0	1,909
309	Supply Mains	0			0	0
310	Power Generation Equipment	0			0	0
311	Pumping Equipment	0			0	10,999
320	Water Treatment Equipment	0			0	49
330	Distribution Reservoirs and Standpipes	16,889			16,889	2,668
331	Transmission and Distribution Mains	0			0	(628)
333	Services	0			0	1,656
334	Meters and Meter Installations	0			0	(720)
335	Hydrants	0			0	0
336	Backflow Prevention Devices	0			0	0
339	Other Plant Miscellaneous Equipment	0			0	0
340	Office Furniture and Equipment	0			0	0
341	Transportation Equipment	0			0	0
342	Stores Equipment	0			0	0
343	Tools, Shop and Garage Equipment	0			0	0
344	Laboratory Equipment	0			0	0
345	Power Operated Equipment	0			0	0
346	Communication Equipment	0			0	0
347	Miscellaneous Equipment	0			0	322
348	Other Tangible Plant	0			0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 16,889	\$ 0	\$ 0	\$ 16,889	\$ 22,459

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: POMONA PARK / PUTNAM

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0			\$ 0
302	Franchises	0			0
304	Structures and Improvements	15,150	1,142		1,142
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	2,628	227		227
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	387	19		19
310	Power Generation Equipment	30,197	2,255		2,255
311	Pumping Equipment	2,341	270		270
320	Water Treatment Equipment	0			0
330	Distribution Reservoirs and Standpipes	15,153	1,625		1,625
331	Transmission and Distribution Mains	31,994	5,630		5,630
333	Services	3,258	186		186
334	Meters and Meter Installations	(3,092)	694		694
335	Hydrants	0			0
336	Backflow Prevention Devices	0			0
339	Other Plant Miscellaneous Equipment	3,866	378		378
340	Office Furniture and Equipment	0			0
341	Transportation Equipment	0			0
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	0			0
344	Laboratory Equipment	0			0
345	Power Operated Equipment	0			0
346	Communication Equipment	0			0
347	Miscellaneous Equipment	0			0
348	Other Tangible Plant	0			0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 101,882	\$ 12,426	\$ 0	\$ 12,426

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

Transfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$159.
W-6(a)
GROUP 11-5

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: POMONA PARK / PUTNAM

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0
302	Franchises	0			0	0
304	Structures and Improvements	0			0	16,292
305	Collecting and Impounding Reservoirs	0			0	0
306	Lake, River and Other Intakes	0			0	0
307	Wells and Springs	3,355			3,355	(500)
308	Infiltration Galleries and Tunnels	0			0	0
309	Supply Mains	0			0	406
310	Power Generation Equipment	0			0	32,452
311	Pumping Equipment	9,060			9,060	(6,449)
320	Water Treatment Equipment	0			0	0
330	Distribution Reservoirs and Standpipes	0			0	16,778
331	Transmission and Distribution Mains	0			0	37,624
333	Services	0			0	3,444
334	Meters and Meter Installations	0			0	(2,398)
335	Hydrants	0			0	0
336	Backflow Prevention Devices	0			0	0
339	Other Plant Miscellaneous Equipment	0			0	4,244
340	Office Furniture and Equipment	0			0	0
341	Transportation Equipment	0			0	0
342	Stores Equipment	0			0	0
343	Tools, Shop and Garage Equipment	0			0	0
344	Laboratory Equipment	0			0	0
345	Power Operated Equipment	0			0	0
346	Communication Equipment	0			0	0
347	Miscellaneous Equipment	0			0	0
348	Other Tangible Plant	0			0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 12,415	\$ 0	\$ 0	\$ 12,415	\$ 101,893

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.
SYSTEM NAME / COUNTY: RIVER GROVE / PUTNAM

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301	Organization	\$ 0			\$ 0
302	Franchises	0			0
304	Structures and Improvements	13,556	912		912
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	2,784	104		104
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	2,158	88		88
310	Power Generation Equipment	0			0
311	Pumping Equipment	21,596	1,338		1,338
320	Water Treatment Equipment	(4,159)	123		123
330	Distribution Reservoirs and Standpipes	24,559	1,142		1,142
331	Transmission and Distribution Mains	10,719	537		537
333	Services	1,665	60		60
334	Meters and Meter Installations	2,220	252		252
335	Hydrants	0			0
336	Backflow Prevention Devices	0			0
339	Other Plant Miscellaneous Equipment	0			0
340	Office Furniture and Equipment	0			0
341	Transportation Equipment	0			0
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	0			0
344	Laboratory Equipment	0			0
345	Power Operated Equipment	0			0
346	Communication Equipment	0			0
347	Miscellaneous Equipment	0			0
348	Other Tangible Plant	0			0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 75,098	\$ 4,556	\$ 0	\$ 4,556

* Specify nature of transaction
Use () to denote reversal entries.
Transfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$107.
W-6(a)
GROUP 11-6

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: RIVER GROVE / PUTNAM

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-b+i) (j)	BALANCE AT END OF YEAR (c-f-j) (k)
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0
302	Franchises	0			0	0
304	Structures and Improvements	1,397			1,397	13,071
305	Collecting and Impounding Reservoirs	0			0	0
306	Lake, River and Other Intakes	0			0	0
307	Wells and Springs	0			0	0
308	Infiltration Galleries and Tunnels	0			0	2,888
309	Supply Mains	0			0	0
310	Power Generation Equipment	0			0	2,246
311	Pumping Equipment	714			714	0
320	Water Treatment Equipment	0			0	22,220
330	Distribution Reservoirs and Standpipes	0			0	(4,036)
331	Transmission and Distribution Mains	0			0	25,701
333	Services	0			0	11,256
334	Meters and Meter Installations	0			0	1,725
335	Hydrants	0			0	2,472
336	Backflow Prevention Devices	0			0	0
339	Other Plant Miscellaneous Equipment	0			0	0
340	Office Furniture and Equipment	0			0	0
341	Transportation Equipment	0			0	0
342	Stores Equipment	0			0	0
343	Tools, Shop and Garage Equipment	0			0	0
344	Laboratory Equipment	0			0	0
345	Power Operated Equipment	0			0	0
346	Communication Equipment	0			0	0
347	Miscellaneous Equipment	0			0	0
348	Other Tangible Plant	0			0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 2,111	\$ 0	\$ 0	\$ 2,111	\$ 77,543

YEAR OF REPORT
December 31, 2007

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

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 20	\$ 2		\$ 2
302	Franchises	351	22		22
304	Structures and Improvements	804	63		63
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	2,265	436		436
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	82	5		5
310	Power Generation Equipment	0			0
311	Pumping Equipment	66	783		783
320	Water Treatment Equipment	0			0
330	Distribution Reservoirs and Standpipes	26,814	1,980		1,980
331	Transmission and Distribution Mains	1,551	78		78
333	Services	1,436	126		126
334	Meters and Meter Installations	(369)	312		312
335	Hydrants	0			0
336	Backflow Prevention Devices	0			0
339	Other Plant Miscellaneous Equipment	0			0
340	Office Furniture and Equipment	0			0
341	Transportation Equipment	0			0
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	0			0
344	Laboratory Equipment	0			0
345	Power Operated Equipment	0			0
346	Communication Equipment	0			0
347	Miscellaneous Equipment	0			0
348	Other Tangible Plant	0			0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 33,020	\$ 3,807	\$ 0	\$ 3,807

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

Tansfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$109.
W-6(a)
GROUP 11-7

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : SILVER LAKE OAKS / PUTNAM

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

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

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: ST. JOHN'S HIGHLANDS / PUTNAM.

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0			\$ 0
302	Franchises	0			0
304	Structures and Improvements	1,134	362		362
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	0			0
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	0			0
310	Power Generation Equipment	0			0
311	Pumping Equipment	0			0
320	Water Treatment Equipment	0			0
330	Distribution Reservoirs and Standpipes	0			0
331	Transmission and Distribution Mains	3,535	164		164
333	Services	1,561	68		68
334	Meters and Meter Installations	1,992	347		347
335	Hydrants	0			0
336	Backflow Prevention Devices	0			0
339	Other Plant Miscellaneous Equipment	0			0
340	Office Furniture and Equipment	0			0
341	Transportation Equipment	0			0
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	0			0
344	Laboratory Equipment	0			0
345	Power Operated Equipment	0			0
346	Communication Equipment	0			0
347	Miscellaneous Equipment	0			0
348	Other Tangible Plant	0			0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 8,222	\$ 941	\$ 0	\$ 941

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

Transfers and Adjustments

W-6(a)

GROUP 11-8

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : ST. JOHN'S HIGHLANDS / PUTNAM

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0
302	Franchises	0			0	0
304	Structures and Improvements	0			0	1,496
305	Collecting and Impounding Reservoirs	0			0	0
306	Lake, River and Other Intakes	0			0	0
307	Wells and Springs	0			0	0
308	Infiltration Galleries and Tunnels	0			0	0
309	Supply Mains	0			0	0
310	Power Generation Equipment	0			0	0
311	Pumping Equipment	0			0	0
320	Water Treatment Equipment	0			0	0
330	Distribution Reservoirs and Standpipes	0			0	3,699
331	Transmission and Distribution Mains	0			0	1,629
333	Services	0			0	2,339
334	Meters and Meter Installations	0			0	0
335	Hydrants	0			0	0
336	Backflow Prevention Devices	0			0	0
339	Other Plant Miscellaneous Equipment	0			0	0
340	Office Furniture and Equipment	0			0	0
341	Transportation Equipment	0			0	0
342	Stores Equipment	0			0	0
343	Tools, Shop and Garage Equipment	0			0	0
344	Laboratory Equipment	0			0	0
345	Power Operated Equipment	0			0	0
346	Communication Equipment	0			0	0
347	Miscellaneous Equipment	0			0	0
348	Other Tangible Plant	0			0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,163

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: WELAKA/SARATOGA HARBOUR / PUTNAM

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301	Organization	\$ 0			\$ 0
302	Franchises	(18)	4		4
304	Structures and Improvements	2,108	208		208
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	1,006	39		39
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	0			0
310	Power Generation Equipment	0			0
311	Pumping Equipment	1,410	1,087		1,087
320	Water Treatment Equipment	2,233	428		428
330	Distribution Reservoirs and Standpipes	53,826	4,002		4,002
331	Transmission and Distribution Mains	13,059	620		620
333	Services	3,132	147		147
334	Meters and Meter Installations	3,390	835		835
335	Hydrants	0			0
336	Backflow Prevention Devices	0			0
339	Other Plant Miscellaneous Equipment	3	39		39
340	Office Furniture and Equipment	0			0
341	Transportation Equipment	0			0
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	0			0
344	Laboratory Equipment	0			0
345	Power Operated Equipment	0			0
346	Communication Equipment	0			0
347	Miscellaneous Equipment	0			0
348	Other Tangible Plant	0			0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 80,149	\$ 7,409	\$ 0	\$ 7,409

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

Tansfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$233.
W-6(a)
GROUP 11-9

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: WELAKA/SARATOGA HARBOUR / PUTNAM

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	0	\$	\$	0	\$ 0
302	Franchises	0			0	(14)
304	Structures and Improvements	408			408	1,908
305	Collecting and Impounding Reservoirs	0			0	0
306	Lake, River and Other Intakes	0			0	0
307	Wells and Springs	0			0	1,045
308	Infiltration Galleries and Tunnels	0			0	0
309	Supply Mains	0			0	0
310	Power Generation Equipment	0			0	0
311	Pumping Equipment	0			0	2,497
320	Water Treatment Equipment	0			0	2,661
330	Distribution Reservoirs and Standpipes	0			0	57,828
331	Transmission and Distribution Mains	0			0	13,679
333	Services	0			0	3,279
334	Meters and Meter Installations	0			0	4,225
335	Hydrants	0			0	0
336	Backflow Prevention Devices	0			0	0
339	Other Plant Miscellaneous Equipment	0			0	42
340	Office Furniture and Equipment	0			0	0
341	Transportation Equipment	0			0	0
342	Stores Equipment	0			0	0
343	Tools, Shop and Garage Equipment	0			0	0
344	Laboratory Equipment	0			0	0
345	Power Operated Equipment	0			0	0
346	Communication Equipment	0			0	0
347	Miscellaneous Equipment	0			0	0
348	Other Tangible Plant	0			0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 408	\$ 0	\$ 0	\$ 408	\$ 87,150

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: WOOTENS / PUTNAM

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0			\$ 0
302	Franchises	8	1		1
304	Structures and Improvements	663	199		199
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	513	66		66
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	0			0
310	Power Generation Equipment	0			0
311	Pumping Equipment	14,340	1,469		1,469
320	Water Treatment Equipment	0			0
330	Distribution Reservoirs and Standpipes	12,698	1,279		1,279
331	Transmission and Distribution Mains	576	37		37
333	Services	(61)	16		16
334	Meters and Meter Installations	(75)	176		176
335	Hydrants	0			0
336	Backflow Prevention Devices	0			0
339	Other Plant Miscellaneous Equipment	0			0
340	Office Furniture and Equipment	0			0
341	Transportation Equipment	0			0
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	0			0
344	Laboratory Equipment	0			0
345	Power Operated Equipment	0			0
346	Communication Equipment	0			0
347	Miscellaneous Equipment	0			0
348	Other Tangible Plant	0			0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 28,662	\$ 3,243	\$ 0	\$ 3,243

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

Transfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$82.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: WOOTENS / PUTNAM

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	0	\$	\$	0	\$ 0
302	Franchises	0			0	9
304	Structures and Improvements	2,412			2,412	(1,550)
305	Collecting and Impounding Reservoirs	0			0	0
306	Lake, River and Other Intakes	0			0	0
307	Wells and Springs	0			0	579
308	Infiltration Galleries and Tunnels	0			0	0
309	Supply Mains	0			0	0
310	Power Generation Equipment	0			0	0
311	Pumping Equipment	0			0	0
320	Water Treatment Equipment	0			0	15,809
330	Distribution Reservoirs and Standpipes	0			0	13,977
331	Transmission and Distribution Mains	0			0	613
333	Services	0			0	(45)
334	Meters and Meter Installations	0			0	101
335	Hydrants	0			0	0
336	Backflow Prevention Devices	0			0	0
339	Other Plant Miscellaneous Equipment	0			0	0
340	Office Furniture and Equipment	0			0	0
341	Transportation Equipment	0			0	0
342	Stores Equipment	0			0	0
343	Tools, Shop and Garage Equipment	0			0	0
344	Laboratory Equipment	0			0	0
345	Power Operated Equipment	0			0	0
346	Communication Equipment	0			0	0
347	Miscellaneous Equipment	0			0	0
348	Other Tangible Plant	0			0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 2,412	\$ 0	\$ 0	\$ 2,412	\$ 29,493

YEAR OF REPORT
December 31, 2007

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

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
301	Organization	\$ 0	\$ 0	\$ 0	\$ 0
302	Franchises	1,215	57	0	57
304	Structures and Improvements	92,540	6,763	0	6,763
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	31,790	7,848	0	7,848
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	27,338	2,636	0	2,636
310	Power Generation Equipment	31,085	5,222	0	5,222
311	Pumping Equipment	65,927	10,758	0	10,758
320	Water Treatment Equipment	919	5,178	0	5,178
330	Distribution Reservoirs and Standpipes	171,732	31,567	0	31,567
331	Transmission and Distribution Mains	324,481	37,772	0	37,772
333	Services	95,069	10,781	0	10,781
334	Meters and Meter Installations	(17,710)	3,884	0	3,884
335	Hydrants	13,429	2,678	0	2,678
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant Miscellaneous Equipment	70	96	0	96
340	Office Furniture and Equipment	2,042	170	0	170
341	Transportation Equipment	0	9,742	0	9,742
342	Stores Equipment	0	0	0	0
343	Tools, Shop and Garage Equipment	22,555	2,178	0	2,178
344	Laboratory Equipment	14,164	1,156	0	1,156
345	Power Operated Equipment	5,313	489	0	489
346	Communication Equipment	9,924	2,898	0	2,898
347	Miscellaneous Equipment	2,474	398	0	398
348	Other Tangible Plant	142	90	0	90
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 894,499	\$ 142,361	\$ 0	\$ 142,361

* Specify nature of transaction
Use () to denote reversal entries.
Transfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$1,622.
W-6(a)
GROUP 12-0

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL COUNTY / SEMINOLE

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
302	Franchises	0	0	0	0	1,272
304	Structures and Improvements	7,832	0	0	7,832	91,471
305	Collecting and Impounding Reservoirs	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	39,638
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	29,974
310	Power Generation Equipment	0	0	0	0	36,307
311	Pumping Equipment	7,495	0	0	7,495	69,190
320	Water Treatment Equipment	0	0	0	0	6,097
330	Distribution Reservoirs and Standpipes	0	0	0	0	203,299
331	Transmission and Distribution Mains	130,860	0	0	130,860	231,393
333	Services	0	0	0	0	105,850
334	Meters and Meter Installations	2,732	0	0	2,732	(16,558)
335	Hydrants	1,266	0	0	1,266	14,841
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant Miscellaneous Equipment	0	0	0	0	166
340	Office Furniture and Equipment	0	0	0	0	2,212
341	Transportation Equipment	0	0	0	0	9,742
342	Stores Equipment	0	0	0	0	0
343	Tools, Shop and Garage Equipment	0	0	0	0	24,733
344	Laboratory Equipment	0	0	0	0	15,320
345	Power Operated Equipment	0	0	0	0	5,802
346	Communication Equipment	0	0	0	0	12,822
347	Miscellaneous Equipment	0	0	0	0	2,872
348	Other Tangible Plant	0	0	0	0	232
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 150,185	\$ 0	\$ 0	\$ 150,185	\$ 886,675

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: CHULUOTA / SEMINOLE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301	Organization	\$ 0	\$ 0		\$ 0
302	Franchises	729	39		39
304	Structures and Improvements	86,325	6,479		6,479
305	Collecting and Impounding Reservoirs	0	0		0
306	Lake, River and Other Intakes	0	0		0
307	Wells and Springs	33,824	7,764		7,764
308	Infiltration Galleries and Tunnels	0	0		0
309	Supply Mains	26,051	2,572		2,572
310	Power Generation Equipment	31,085	5,222		5,222
311	Pumping Equipment	65,003	10,347		10,347
320	Water Treatment Equipment	2,926	5,115		5,115
330	Distribution Reservoirs and Standpipes	167,910	31,352		31,352
331	Transmission and Distribution Mains	315,087	37,090		37,090
333	Services	90,725	10,484		10,484
334	Meters and Meter Installations	(16,729)	3,707		3,707
335	Hydrants	13,429	2,678		2,678
336	Backflow Prevention Devices	0	0		0
339	Other Plant Miscellaneous Equipment	32	78		78
340	Office Furniture and Equipment	2,042	170		170
341	Transportation Equipment	0	9,742		9,742
342	Stores Equipment	0	0		0
343	Tools, Shop and Garage Equipment	22,555	2,178		2,178
344	Laboratory Equipment	14,164	1,156		1,156
345	Power Operated Equipment	5,313	489		489
346	Communication Equipment	7,162	2,356		2,356
347	Miscellaneous Equipment	2,474	398		398
348	Other Tangible Plant	142	90		90
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 870,249	\$ 139,506	\$ 0	\$ 139,506

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

Transfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$1,610.
W-6(a)

GROUP 12-1

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : CHULUOTA / SEMINOLE

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (e)	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)
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0
302	Franchises	0			0	768
304	Structures and Improvements	5,995			5,995	86,809
305	Collecting and Impounding Reservoirs	0			0	0
306	Lake, River and Other Intakes	0			0	0
307	Wells and Springs	0			0	41,588
308	Infiltration Galleries and Tunnels	0			0	0
309	Supply Mains	0			0	28,623
310	Power Generation Equipment	0			0	36,307
311	Pumping Equipment	7,495			7,495	67,855
320	Water Treatment Equipment	0			0	8,041
330	Distribution Reservoirs and Standpipes	0			0	199,262
331	Transmission and Distribution Mains	130,860			130,860	221,317
333	Services	0			0	101,209
334	Meters and Meter Installations	2,732			2,732	(15,754)
335	Hydrants	1,266			1,266	14,841
336	Backflow Prevention Devices	0			0	0
339	Other Plant Miscellaneous Equipment	0			0	110
340	Office Furniture and Equipment	0			0	2,212
341	Transportation Equipment	0			0	9,742
342	Stores Equipment	0			0	0
343	Tools, Shop and Garage Equipment	0			0	24,733
344	Laboratory Equipment	0			0	15,320
345	Power Operated Equipment	0			0	5,802
346	Communication Equipment	0			0	9,518
347	Miscellaneous Equipment	0			0	2,872
348	Other Tangible Plant	0			0	232
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 148,348	\$ 0	\$ 0	\$ 148,348	\$ 861,407

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.
SYSTEM NAME / COUNTY: HARMONY HOMES / SEMINOLE

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0			\$ 0
302	Franchises	486	18		18
304	Structures and Improvements	6,215	284		284
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	(2,034)	84		84
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	1,287	64		64
310	Power Generation Equipment	0			0
311	Pumping Equipment	924	411		411
320	Water Treatment Equipment	(2,007)	63		63
330	Distribution Reservoirs and Standpipes	3,822	215		215
331	Transmission and Distribution Mains	9,394	682		682
333	Services	4,344	297		297
334	Meters and Meter Installations	(981)	177		177
335	Hydrants	0			0
336	Backflow Prevention Devices	0			0
339	Other Plant Miscellaneous Equipment	38	18		18
340	Office Furniture and Equipment	0			0
341	Transportation Equipment	0			0
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	0			0
344	Laboratory Equipment	0			0
345	Power Operated Equipment	0			0
346	Communication Equipment	2,762	542		542
347	Miscellaneous Equipment	0			0
348	Other Tangible Plant	0			0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 24,250	\$ 2,855	\$ 0	\$ 2,855

* Specify nature of transaction
Use () to denote reversal entries.
Tansfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$12.
W-6(a)
GROUP 12-2

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: HARMONY HOMES / SEMINOLE

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	0			0	0
302	Franchises	0			0	504
304	Structures and Improvements	1,837			1,837	4,662
305	Collecting and Impounding Reservoirs	0			0	0
306	Lake, River and Other Intakes	0			0	0
307	Wells and Springs	0			0	(1,950)
308	Infiltration Galleries and Tunnels	0			0	0
309	Supply Mains	0			0	1,351
310	Power Generation Equipment	0			0	0
311	Pumping Equipment	0			0	1,335
320	Water Treatment Equipment	0			0	(1,944)
330	Distribution Reservoirs and Standpipes	0			0	4,037
331	Transmission and Distribution Mains	0			0	10,076
333	Services	0			0	4,641
334	Meters and Meter Installations	0			0	(804)
335	Hydrants	0			0	0
336	Backflow Prevention Devices	0			0	0
339	Other Plant Miscellaneous Equipment	0			0	56
340	Office Furniture and Equipment	0			0	0
341	Transportation Equipment	0			0	0
342	Stores Equipment	0			0	0
343	Tools, Shop and Garage Equipment	0			0	0
344	Laboratory Equipment	0			0	0
345	Power Operated Equipment	0			0	0
346	Communication Equipment	0			0	3,304
347	Miscellaneous Equipment	0			0	0
348	Other Tangible Plant	0			0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 1,837	\$ 0	\$ 0	\$ 1,837	\$ 25,268

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: THE WOODS / SUMTER

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301	Organization	\$ 0	\$ 0		\$ 0
302	Franchises	120	13		13
304	Structures and Improvements	1,500	691		691
305	Collecting and Impounding Reservoirs	0	0		0
306	Lake, River and Other Intakes	0	0		0
307	Wells and Springs	0	0		0
308	Infiltration Galleries and Tunnels	0	0		0
309	Supply Mains	17	3		3
310	Power Generation Equipment	0	0		0
311	Pumping Equipment	1,667	272		272
320	Water Treatment Equipment	1,189	750		750
330	Distribution Reservoirs and Standpipes	752	195		195
331	Transmission and Distribution Mains	530	65		65
333	Services	46	16		16
334	Meters and Meter Installations	916	141		141
335	Hydrants	0	0		0
336	Backflow Prevention Devices	0	0		0
339	Other Plant Miscellaneous Equipment	118,617	6,549		6,549
340	Office Furniture and Equipment	83	8		8
341	Transportation Equipment	0	0		0
342	Stores Equipment	0	0		0
343	Tools, Shop and Garage Equipment	1,672	956		956
344	Laboratory Equipment	0	0		0
345	Power Operated Equipment	0	0		0
346	Communication Equipment	0	0		0
347	Miscellaneous Equipment	0	0		0
348	Other Tangible Plant	0	0		0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 127,109	\$ 9,659	\$ 0	\$ 9,659

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

Transfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$6,183.

W-6(a)

GROUP 13-1

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: THE WOODS / SUMTER

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (f)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	0	\$	\$	0	\$ 0
302	Franchises	0			0	133
304	Structures and Improvements	3,400			3,400	(1,209)
305	Collecting and Impounding Reservoirs	0			0	0
306	Lake, River and Other Intakes	0			0	0
307	Wells and Springs	0			0	0
308	Infiltration Galleries and Tunnels	0			0	0
309	Supply Mains	0			0	20
310	Power Generation Equipment	0			0	0
311	Pumping Equipment	3,553			3,553	(1,614)
320	Water Treatment Equipment	0			0	1,939
330	Distribution Reservoirs and Standpipes	0			0	947
331	Transmission and Distribution Mains	3,244			3,244	(2,649)
333	Services	0			0	62
334	Meters and Meter Installations	282			282	775
335	Hydrants	0			0	0
336	Backflow Prevention Devices	0			0	0
339	Other Plant Miscellaneous Equipment	739			739	124,427
340	Office Furniture and Equipment	0			0	91
341	Transportation Equipment	0			0	0
342	Stores Equipment	0			0	0
343	Tools, Shop and Garage Equipment	0			0	2,628
344	Laboratory Equipment	0			0	0
345	Power Operated Equipment	0			0	0
346	Communication Equipment	0			0	0
347	Miscellaneous Equipment	0			0	0
348	Other Tangible Plant	0			0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 11,218	\$ 0	\$ 0	\$ 11,218	\$ 125,550

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.
SYSTEM NAME / COUNTY: TOTAL COUNTY / VOLUSIA

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301	Organization	\$ 0	\$ 0	\$ 0	\$ 0
302	Franchises	47	5	0	5
304	Structures and Improvements	7,579	885	0	885
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	2,178	468	0	468
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	1,104	45	0	45
310	Power Generation Equipment	6,040	680	0	680
311	Pumping Equipment	(1,372)	1,479	0	1,479
320	Water Treatment Equipment	5,229	946	0	946
330	Distribution Reservoirs and Standpipes	4,710	992	0	992
331	Transmission and Distribution Mains	40,270	2,156	0	2,156
333	Services	6,987	268	0	268
334	Meters and Meter Installations	13,747	1,679	0	1,679
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant Miscellaneous Equipment	0	0	0	0
340	Office Furniture and Equipment	0	0	0	0
341	Transportation Equipment	0	0	0	0
342	Stores Equipment	0	0	0	0
343	Tools, Shop and Garage Equipment	0	0	0	0
344	Laboratory Equipment	0	0	0	0
345	Power Operated Equipment	0	0	0	0
346	Communication Equipment	0	0	0	0
347	Miscellaneous Equipment	0	0	0	0
348	Other Tangible Plant	42	22	0	22
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 86,561	\$ 9,625	\$ 0	\$ 9,625

* Specify nature of transaction
Use () to denote reversal entries.
Transfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$60.
W-6(a)
GROUP 14-0

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : TOTAL COUNTY / VOLUSIA

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	0	0	0	0	0
302	Franchises	0	0	0	0	52
304	Structures and Improvements	0	0	0	0	8,464
305	Collecting and Impounding Reservoirs	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	2,646
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	1,149
310	Power Generation Equipment	0	0	0	0	6,720
311	Pumping Equipment	1,485	0	0	1,485	(1,378)
320	Water Treatment Equipment	0	0	0	0	6,175
330	Distribution Reservoirs and Standpipes	0	0	0	0	5,702
331	Transmission and Distribution Mains	5,987	0	0	5,987	36,439
333	Services	0	0	0	0	7,255
334	Meters and Meter Installations	0	0	0	0	15,426
335	Hydrants	0	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant Miscellaneous Equipment	0	0	0	0	0
340	Office Furniture and Equipment	0	0	0	0	0
341	Transportation Equipment	0	0	0	0	0
342	Stores Equipment	0	0	0	0	0
343	Tools, Shop and Garage Equipment	0	0	0	0	0
344	Laboratory Equipment	0	0	0	0	0
345	Power Operated Equipment	0	0	0	0	0
346	Communication Equipment	0	0	0	0	0
347	Miscellaneous Equipment	0	0	0	0	0
348	Other Tangible Plant	0	0	0	0	64
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 7,472	\$ 0	\$ 0	\$ 7,472	\$ 88,714

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : JUNGLE DEN / VOLUSIA

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0			\$ 0
302	Franchises	47	5		5
304	Structures and Improvements	0			0
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	0			0
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	1,104	45		45
310	Power Generation Equipment	0			0
311	Pumping Equipment	0			0
320	Water Treatment Equipment	0			0
330	Distribution Reservoirs and Standpipes	0			0
331	Transmission and Distribution Mains	8,029	308		308
333	Services	783	30		30
334	Meters and Meter Installations	3,974	545		545
335	Hydrants	0			0
336	Backflow Prevention Devices	0			0
339	Other Plant Miscellaneous Equipment	0			0
340	Office Furniture and Equipment	0			0
341	Transportation Equipment	0			0
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	0			0
344	Laboratory Equipment	0			0
345	Power Operated Equipment	0			0
346	Communication Equipment	0			0
347	Miscellaneous Equipment	0			0
348	Other Tangible Plant	0			0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 13,937	\$ 933	\$ 0	\$ 933

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

Tansfers and Adjustments

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : JUNGLE DEN / VOLUSIA

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0
302	Franchises	0			0	52
304	Structures and Improvements	0			0	0
305	Collecting and Impounding Reservoirs	0			0	0
306	Lake, River and Other Intakes	0			0	0
307	Wells and Springs	0			0	0
308	Infiltration Galleries and Tunnels	0			0	0
309	Supply Mains	0			0	1,149
310	Power Generation Equipment	0			0	0
311	Pumping Equipment	0			0	0
320	Water Treatment Equipment	0			0	0
330	Distribution Reservoirs and Standpipes	0			0	0
331	Transmission and Distribution Mains	1,454			1,454	6,883
333	Services	0			0	813
334	Meters and Meter Installations	0			0	4,519
335	Hydrants	0			0	0
336	Backflow Prevention Devices	0			0	0
339	Other Plant Miscellaneous Equipment	0			0	0
340	Office Furniture and Equipment	0			0	0
341	Transportation Equipment	0			0	0
342	Stores Equipment	0			0	0
343	Tools, Shop and Garage Equipment	0			0	0
344	Laboratory Equipment	0			0	0
345	Power Operated Equipment	0			0	0
346	Communication Equipment	0			0	0
347	Miscellaneous Equipment	0			0	0
348	Other Tangible Plant	0			0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 1,454	\$ 0	\$ 0	\$ 1,454	\$ 13,416

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOMOKA/TWIN RIVERS / VOLUSIA

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0			\$ 0
302	Franchises	0			0
304	Structures and Improvements	7,579	885		885
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	2,178	468		468
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	0			0
310	Power Generation Equipment	6,040	680		680
311	Pumping Equipment	(1,372)	1,479		1,479
320	Water Treatment Equipment	5,229	946		946
330	Distribution Reservoirs and Standpipes	4,710	992		992
331	Transmission and Distribution Mains	32,241	1,848		1,848
333	Services	6,204	238		238
334	Meters and Meter Installations	9,773	1,134		1,134
335	Hydrants	0			0
336	Backflow Prevention Devices	0			0
339	Other Plant Miscellaneous Equipment	0			0
340	Office Furniture and Equipment	0			0
341	Transportation Equipment	0			0
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	0			0
344	Laboratory Equipment	0			0
345	Power Operated Equipment	0			0
346	Communication Equipment	0			0
347	Miscellaneous Equipment	0			0
348	Other Tangible Plant	42	22		22
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 72,624	\$ 8,692	\$ 0	\$ 8,692

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

Transfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$60.
W-6(a)

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOMOKA/TWIN RIVERS / VOLUSIA

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (e+f-j) (k)
301	Organization	0	\$	\$	0	\$ 0
302	Franchises	0			0	0
304	Structures and Improvements	0			0	8,464
305	Collecting and Impounding Reservoirs	0			0	0
306	Lake, River and Other Intakes	0			0	0
307	Wells and Springs	0			0	2,646
308	Infiltration Galleries and Tunnels	0			0	0
309	Supply Mains	0			0	0
310	Power Generation Equipment	0			0	6,720
311	Pumping Equipment	1,485			1,485	(1,378)
320	Water Treatment Equipment	0			0	6,175
330	Distribution Reservoirs and Standpipes	0			0	5,702
331	Transmission and Distribution Mains	4,533			4,533	29,556
333	Services	0			0	6,442
334	Meters and Meter Installations	0			0	10,907
335	Hydrants	0			0	0
336	Backflow Prevention Devices	0			0	0
339	Other Plant Miscellaneous Equipment	0			0	0
340	Office Furniture and Equipment	0			0	0
341	Transportation Equipment	0			0	0
342	Stores Equipment	0			0	0
343	Tools, Shop and Garage Equipment	0			0	0
344	Laboratory Equipment	0			0	0
345	Power Operated Equipment	0			0	0
346	Communication Equipment	0			0	0
347	Miscellaneous Equipment	0			0	0
348	Other Tangible Plant	0			0	64
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 6,018	\$ 0	\$ 0	\$ 6,018	\$ 75,298

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: SUNNY HILLS / WASHINGTON

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 0	0		\$ 0
302	Franchises	2,445	128		128
304	Structures and Improvements	4,066	1,354		1,354
305	Collecting and Impounding Reservoirs	0	0		0
306	Lake, River and Other Intakes	0	0		0
307	Wells and Springs	16,919	3,064		3,064
308	Infiltration Galleries and Tunnels	0	0		0
309	Supply Mains	3,560	206		206
310	Power Generation Equipment	44,991	8,059	10,636	18,695
311	Pumping Equipment	101,342	5,162		5,162
320	Water Treatment Equipment	60	359		359
330	Distribution Reservoirs and Standpipes	138,866	6,505		6,505
331	Transmission and Distribution Mains	679,654	41,243		41,243
333	Services	37,468	1,966		1,966
334	Meters and Meter Installations	9,713	3,311		3,311
335	Hydrants	20	343		343
336	Backflow Prevention Devices	0	0		0
339	Other Plant Miscellaneous Equipment	0	0		0
340	Office Furniture and Equipment	15,389	1,118		1,118
341	Transportation Equipment	15,041	4,254		4,254
342	Stores Equipment	194	11		11
343	Tools, Shop and Garage Equipment	2,959	185		185
344	Laboratory Equipment	2,658	212		212
345	Power Operated Equipment	663	55		55
346	Communication Equipment	11,548	1,155		1,155
347	Miscellaneous Equipment	7,379	524		524
348	Other Tangible Plant	575	552		552
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 1,115,510	\$ 79,766	\$ 10,636	\$ 90,402

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

Tansfers and Adjustments
Column (d) includes PSC audit adjustments to correct rates totaling \$6,918.
W-6(a)
GROUP 15-1

YEAR OF REPORT
December 31, 2007

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: SUNNY HILLS / WASHINGTON

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ 0	\$	\$	\$ 0	\$ 0
302	Franchises	0			0	2,573
304	Structures and Improvements	0			0	5,420
305	Collecting and Impounding Reservoirs	0			0	0
306	Lake, River and Other Intakes	0			0	0
307	Wells and Springs	0			0	19,983
308	Infiltration Galleries and Tunnels	0			0	0
309	Supply Mains	0			0	3,766
310	Power Generation Equipment	0			0	63,686
311	Pumping Equipment	0			0	106,504
320	Water Treatment Equipment	0			0	419
330	Distribution Reservoirs and Standpipes	14,786			14,786	150,585
331	Transmission and Distribution Mains	8,925			8,925	711,972
333	Services	0			0	39,434
334	Meters and Meter Installations	0			0	13,024
335	Hydrants	0			0	363
336	Backflow Prevention Devices	0			0	0
339	Other Plant Miscellaneous Equipment	0			0	0
340	Office Furniture and Equipment	0			0	16,507
341	Transportation Equipment	0			0	19,295
342	Stores Equipment	0			0	205
343	Tools, Shop and Garage Equipment	0			0	3,144
344	Laboratory Equipment	0			0	2,870
345	Power Operated Equipment	0			0	718
346	Communication Equipment	0			0	12,703
347	Miscellaneous Equipment	0			0	7,903
348	Other Tangible Plant	0			0	1,127
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 23,711	\$ 0	\$ 0	\$ 23,711	\$ 1,182,201

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2007

SYSTEM NAME / COUNTY :

TOTAL / PSC REGULATED COUNTIES

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>6,201,450</u>
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>175,856</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>36,996</u>
Total Credits		\$ <u>212,852</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u>(77,275)</u>
Total Contributions In Aid of Construction		\$ <u>6,491,577</u>

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

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

Please see individual systems for details.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : ARREDONDO ESTATES / ALACHUA

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ 110
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ 1,180
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	0
Total Credits		\$ 1,180
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$ 1,290

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : TOTAL COUNTY / BREVARD

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ 4,240
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ 3,353
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	0
Total Credits		\$ 3,353
Less debits charged during the year (All debits charged during the year must be explained below)		\$ 0
Total Contributions In Aid of Construction		\$ 7,593

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

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

Please see individual systems for details.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : OAKWOOD / BREVARD

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>4,084</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>3,220</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>0</u>
Total Credits		\$ <u>3,220</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>7,304</u>

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : LAKE JOSEPHINE / HIGHLANDS

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>223,605</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>5,882</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>0</u>
Total Credits		\$ <u>5,882</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u>(110,129)</u>
Total Contributions In Aid of Construction		\$ <u>339,616</u>

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

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

Prior period rate order adjustments. (110,129)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : SEBRING LAKES / HIGHLANDS

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>328,002</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>1,662</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>0</u>
Total Credits		\$ <u>1,662</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>329,664</u>

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.
SYSTEM NAME / COUNTY : 48 ESTATES / LAKE

CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ 14,450
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ 1,456
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	0
Total Credits		\$ 1,456
Less debits charged during the year (All debits charged during the year must be explained below)		\$ (4,700)
Total Contributions In Aid of Construction		\$ 20,606

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

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

Prior period rate order adjustments. (4,700)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : EAST LAKE HARRIS ESTATES / LAKE

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>4,851</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>369</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>0</u>
Total Credits		\$ <u>369</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>5,220</u>

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

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

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2007

SYSTEM NAME / COUNTY :

GRAND TERRACE / LAKE

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>33,602</u>
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>234</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>0</u>
Total Credits		\$ <u>234</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>33,836</u>

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.
 SYSTEM NAME / COUNTY : HOBBY HILLS / LAKE

CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>7,063</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>217</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>0</u>
Total Credits		\$ <u>217</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>7,280</u>

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : IMPERIAL MOBILE TERRACE / LAKE

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>58,248</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>1,900</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>0</u>
Total Credits		\$ <u>1,900</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>60,148</u>

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

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

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2007

SYSTEM NAME / COUNTY :

KINGS COVE / LAKE

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>96,938</u>
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>436</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>0</u>
Total Credits		\$ <u>436</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u>(4,100)</u>
Total Contributions In Aid of Construction		\$ <u>101,474</u>

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

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

Prior period rate order adjustments. (4,100)

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2007

SYSTEM NAME / COUNTY :

PICCIOLA ISLAND / LAKE

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>47,191</u>
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>4,440</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>0</u>
Total Credits		\$ <u>4,440</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>51,631</u>

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.
 SYSTEM NAME / COUNTY : SUMMIT CHASE / LAKE

CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>47,874</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>462</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>0</u>
Total Credits		\$ <u>462</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u>(32,682)</u>
Total Contributions In Aid of Construction		\$ <u>81,018</u>

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

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

Prior period rate order adjustments. (32,682)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : JASMINE LAKES / PASCO

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>199,295</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>3,248</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>0</u>
Total Credits		\$ <u>3,248</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u>74,336</u>
Total Contributions In Aid of Construction		\$ <u>128,207</u>

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

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

Prior period rate order adjustments. 74,336

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT December 31, 2007
--

SYSTEM NAME / COUNTY :

WELAKA/SARATOGA HARBOUR / PUTNAM

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>30,197</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>1,695</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>0</u>
Total Credits		\$ <u>1,695</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>31,892</u>

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : WOOTENS / PUTNAM

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>9,958</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>59</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>0</u>
Total Credits		\$ <u>59</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>10,017</u>

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2007

SYSTEM NAME / COUNTY : TOTAL COUNTY / SEMINOLE

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>1,348,869</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>36,584</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>0</u>
Total Credits		\$ <u>36,584</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>1,385,453</u>

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

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

Please see individual systems for details.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : CHULUOTA / SEMINOLE

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>1,348,371</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>36,453</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>0</u>
Total Credits		\$ <u>36,453</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>1,384,824</u>

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

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

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT December 31, 2007
--

SYSTEM NAME / COUNTY :

HARMONY HOMES / SEMINOLE

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ 498
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ 131
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	0
Total Credits		\$ 131
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$ 629

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.
 SYSTEM NAME / COUNTY : THE WOODS / SUMTER

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>90,431</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>152</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>0</u>
Total Credits		\$ <u>152</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>90,583</u>

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2007

SYSTEM NAME / COUNTY : TOTAL COUNTY / VOLUSIA

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ 60,231
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ 803
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	0
Total Credits		\$ 803
Less debits charged during the year (All debits charged during the year must be explained below)		\$ 0
Total Contributions In Aid of Construction		\$ 61,034

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

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

Please see individual systems for details.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : JUNGLE DEN / VOLUSIA

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>10,649</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>240</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>0</u>
Total Credits		\$ <u>240</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>10,889</u>

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2007

SYSTEM NAME / COUNTY : TOMOKA/TWIN RIVERS / VOLUSIA

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ 49,582
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ 563
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	0
Total Credits		\$ 563
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$ 50,145

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

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

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

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>574,570</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>34,522</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>36,996</u>
Total Credits		\$ <u>71,518</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>646,088</u>

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

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