

**WASTEWATER
OPERATION
SECTION**

WASTEWATER LISTING OF SYSTEM GROUPS

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

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

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

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

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
Arredondo Farms / Alachua	479-S	1-1
Lake Suzy / Charlotte and DeSoto	514-S	3-1
Leisure Lakes / Highlands	359-S	4-1
TOTAL COUNTY / Lake	120-S	5-0
Fairways @ Mt. Plymouth / Lake	120-S	5-1
Holiday Haven / Lake	120-S	5-2
Kings Cove / Lake	120-S	5-3
Morningview / Lake	120-S	5-4
Summit Chase / Lake	120-S	5-5
Valencia Terrace / Lake	120-S	5-6
Venetian Village / Lake	120-S	5-7
TOTAL COUNTY / Lee	268-S	6-0
Fountain Lakes / Lee	268-S	6-1
South Seas / Lee	268-S	6-2
TOTAL COUNTY / Pasco	154-S	10-0
Jasmine Lakes / Pasco	154-S	10-1
Palm Terrace / Pasco	154-S	10-2
Zephyr Shores / Pasco	154-S	10-3

NOTE: There are no Group 2, 7, 8 or 9 numbers within the Wastewater section of this filing.

WASTEWATER LISTING OF SYSTEM GROUPS

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

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

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

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

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
TOTAL COUNTY / Polk	506-S	11-0
Breeze Hill / Polk	506-S	11-1
Lake Gibson Estates / Polk	506-S	11-2
Rosalie Oaks / Polk	506-S	11-3
Village Water / Polk	506-S	11-4
TOTAL COUNTY / Putnam	284-S	12-0
Beecher's Point / Putnam	284-S	12-1
Palm Port / Putnam	284-S	12-2
Park Manor / Putnam	284-S	12-3
Silver Lake Oaks / Putnam	284-S	12-4
TOTAL COUNTY / Seminole	226-S	13-0
Chuluota / Seminole	226-S	13-1
Florida Central Commerce Park / Seminole	226-S	13-2
TOTAL COUNTY / Sumter	441-S	14-0
Jumper Creek / Sumter	441-S	14-1
The Woods / Sumter	441-S	14-2
Jungle Den / Volusia	182-S	15-1
Sunny Hills / Washington	435-S	16-1

NOTE: There are no Group 2, 7, 8 or 9 numbers within the Wastewater section of this filing.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY : TOTAL / PSC REGULATED COUNTIES

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 30,527,737
	Less:		
	Nonused and Useful Plant (1)		0
108	Accumulated Depreciation	S-6(b)	10,553,298
110	Accumulated Amortization		0
271	Contributions in Aid of Construction	S-7	6,188,282
252	Advances for Construction	F-20	0
Subtotal			\$ 13,786,157
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 3,157,564
Subtotal			\$ 16,943,721
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	(11,258)
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	4,711
	Working Capital Allowance (3)		448,196
	Other (Specify):		0
			0
			0
WASTEWATER RATE BASE			\$ 17,385,370
WASTEWATER OPERATING INCOME		S-3	\$ (489,200)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			- %

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : ARREDONDO FARMS / ALACHUA

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 299,177
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	203,424
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	0
252	Advances for Construction	F-20	
Subtotal			\$ 95,753
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 0
Subtotal			\$ 95,753
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		24,494
	Other (Specify):		
WASTEWATER RATE BASE			\$ 120,247
WASTEWATER OPERATING INCOME		S-3	\$ (49,445)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			-%

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY : LAKE SUZY / CHARLOTTE AND DESOTO

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 2,279,108
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	793,149
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	1,498,019
252	Advances for Construction	F-20	
Subtotal			\$ (12,060)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 595,830
Subtotal			\$ 583,770
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		20,506
	Other (Specify):		
WASTEWATER RATE BASE			\$ 604,276
WASTEWATER OPERATING INCOME		S-3	\$ 107,861
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			17.85%

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : LEISURE LAKES / HIGHLANDS

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 372,865
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	244,641
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	250,670
252	Advances for Construction	F-20	
Subtotal			\$ (122,446)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 205,548
Subtotal			\$ 83,102
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		8,949
	Other (Specify):		
WASTEWATER RATE BASE			\$ <u>92,051</u>
WASTEWATER OPERATING INCOME		S-3	\$ <u>(1,185)</u>
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>- %</u>

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY : TOTAL COUNTY / LAKE

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 2,517,789
	Less		
	Nonused and Useful Plant (1)		0
108	Accumulated Depreciation	S-6(b)	1,351,372
110	Accumulated Amortization		0
271	Contributions in Aid of Construction	S-7	596,138
252	Advances for Construction	F-20	0
Subtotal			\$ 570,279
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 417,992
Subtotal			\$ 988,271
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		60,521
	Other (Specify):		0
WASTEWATER RATE BASE			\$ 1,048,792
WASTEWATER OPERATING INCOME		S-3	\$ (98,814)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			- %

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

YEAR OF REPORT December 31, 2008
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SYSTEM NAME / COUNTY : FAIRWAYS @ MT. PLYMOUTH / LAKE

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 911
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	46
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	0
252	Advances for Construction	F-20	
Subtotal			\$ 865
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 0
Subtotal			\$ 865
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		11,977
	Other (Specify):		
WASTEWATER RATE BASE			\$ 12,842
WASTEWATER OPERATING INCOME		S-3	\$ (11,548)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			-%

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

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

(3) Calculation consistent with last rate proceeding.

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

SYSTEM ACQUIRED IN 2007 - RATE BASE RECORDED IN ACCOUNT 104 PENDING RECLASSIFICATION
 RECLASSIFIED IN THE FIRST QUARTER OF 2009 PER ORDER PSC-09-038-PAA-WS DATED JANUARY 20, 2009

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY : HOLIDAY HAVEN / LAKE

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 797,179
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	388,187
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	76,635
252	Advances for Construction	F-20	
Subtotal			\$ 332,357
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 54,955
Subtotal			\$ 387,312
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		8,342
	Other (Specify):		
WASTEWATER RATE BASE			\$ 395,654
WASTEWATER OPERATING INCOME		S-3	\$ (21,904)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			- %

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : KINGS COVE / LAKE

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 409,672
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	<u>212,127</u>
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	<u>170,432</u>
252	Advances for Construction	F-20	
Subtotal			\$ <u>27,113</u>
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 102,149
Subtotal			\$ <u>129,262</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		<u>9,852</u>
	Other (Specify):		
WASTEWATER RATE BASE			\$ <u>139,114</u>
WASTEWATER OPERATING INCOME		S-3	\$ <u>(32,571)</u>
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>- %</u>

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY : MORNINGVIEW / LAKE

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 172,336
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	135,269
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	7,756
252	Advances for Construction	F-20	
Subtotal			\$ 29,311
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 5,779
Subtotal			\$ 35,090
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		3,334
	Other (Specify):		
WASTEWATER RATE BASE			\$ 38,424
WASTEWATER OPERATING INCOME		S-3	\$ (2,580)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			-%

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY : SUMMIT CHASE / LAKE

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 325,541
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	163,564
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	148,989
252	Advances for Construction	F-20	
Subtotal			\$ 12,988
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 94,325
Subtotal			\$ 107,313
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		8,498
	Other (Specify):		
WASTEWATER RATE BASE			\$ 115,811
WASTEWATER OPERATING INCOME		S-3	\$ (44,987)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>- %</u>

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY: VALENCIA TERRACE / LAKE

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 477,071
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	256,399
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	41,102
252	Advances for Construction	F-20	
Subtotal			\$ 179,570
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 14,903
Subtotal			\$ 194,473
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		13,857
	Other (Specify):		
WASTEWATER RATE BASE			\$ 208,330
WASTEWATER OPERATING INCOME		S-3	\$ 11,703
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			5.62%

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

 SYSTEM NAME / COUNTY : VENETIAN VILLAGE / LAKE
SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 335,079
	Less		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	195,780
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	151,224
252	Advances for Construction	F-20	
Subtotal			\$ (11,925)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 145,881
Subtotal			\$ 133,956
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		4,661
	Other (Specify):		
WASTEWATER RATE BASE			\$ 138,617
WASTEWATER OPERATING INCOME		S-3	\$ 4,501
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			3.25%

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY : TOTAL COUNTY / LEE

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 3,669,027
	Less		
	Nonused and Useful Plant (1)		0
108	Accumulated Depreciation	S-6(b)	1,931,987
110	Accumulated Amortization		0
271	Contributions in Aid of Construction	S-7	425,988
252	Advances for Construction	F-20	0
Subtotal			\$ 1,311,052
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 410,092
Subtotal			\$ 1,721,144
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		72,386
	Other (Specify):		0
WASTEWATER RATE BASE			\$ 1,793,530
WASTEWATER OPERATING INCOME		S-3	\$ (31,745)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			- %

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY : FOUNTAIN LAKES / LEE

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 0
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	0
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	0
252	Advances for Construction	F-20	
Subtotal			\$ 0
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 0
Subtotal			\$ 0
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		21,507
	Other (Specify):		
WASTEWATER RATE BASE			\$ <u>21,507</u>
WASTEWATER OPERATING INCOME		S-3	\$ <u>46,726</u>
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>- %</u>

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

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

(3) Calculation consistent with last rate proceeding

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

SYSTEM ACQUIRED IN 2008 - RATE BASE RECORDED IN ACCOUNT 104 PENDING RECLASSIFICATION

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY: SOUTH SEAS / LEE

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 3,669,027
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	1,931,987
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	425,988
252	Advances for Construction	F-20	
Subtotal			\$ 1,311,052
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 410,092
Subtotal			\$ 1,721,144
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		50,879
	Other (Specify):		
WASTEWATER RATE BASE			\$ 1,772,023
WASTEWATER OPERATING INCOME		S-3	\$ (78,471)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			-%

- NOTES: (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : TOTAL COUNTY / PASCO

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 5,450,179
	Less:		
	Nonused and Useful Plant (1)		0
108	Accumulated Depreciation	S-6(b)	1,671,079
110	Accumulated Amortization		0
271	Contributions in Aid of Construction	S-7	595,443
252	Advances for Construction	F-20	0
Subtotal			\$ <u>3,183,657</u>
272	Add Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 516,978
Subtotal			\$ <u>3,700,635</u>
114	Plus or Minus: Acquisition Adjustments (2)	F-7	(11,258)
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	4,711
	Working Capital Allowance (3)		104,460
	Other (Specify):		0
WASTEWATER RATE BASE			\$ <u>3,798,548</u>
WASTEWATER OPERATING INCOME		S-3	\$ <u>(17,921)</u>
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>- %</u>

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY : JASMINE LAKES / PASCO

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 3,727,750
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	1,192,801
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	165,547
252	Advances for Construction	F-20	
Subtotal			\$ 2,369,402
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 163,328
Subtotal			\$ 2,532,730
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	(11,258)
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	4,711
	Working Capital Allowance (3)		53,887
	Other (Specify):		
WASTEWATER RATE BASE			\$ 2,580,070
WASTEWATER OPERATING INCOME		S-3	\$ (67,655)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			- %

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: PALM TERRACE / PASCO

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 1,368,508
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	311,964
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	345,250
252	Advances for Construction	F-20	
Subtotal			\$ 711,294
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 307,859
Subtotal			\$ 1,019,153
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		37,209
	Other (Specify):		
WASTEWATER RATE BASE			\$ <u>1,056,362</u>
WASTEWATER OPERATING INCOME		S-3	\$ <u>29,993</u>
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>2.84%</u>

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY : ZEPHYR SHORES / PASCO

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 353,921
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	166,314
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	84,646
252	Advances for Construction	F-20	
Subtotal			\$ 102,961
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 45,791
Subtotal			\$ 148,752
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		13,364
	Other (Specify):		
WASTEWATER RATE BASE			\$ 162,116
WASTEWATER OPERATING INCOME		S-3	\$ 19,741
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			12.18%

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : TOTAL COUNTY / POLK

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 4,123,771
	Less:		
	Nonused and Useful Plant (1)		0
108	Accumulated Depreciation	S-6(b)	896,383
110	Accumulated Amortization		0
271	Contributions in Aid of Construction	S-7	267,141
252	Advances for Construction	F-20	0
Subtotal			\$ 2,960,247
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 96,063
Subtotal			\$ 3,056,310
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		50,952
	Other (Specify):		0
WASTEWATER RATE BASE			\$ 3,107,262
WASTEWATER OPERATING INCOME		S-3	\$ (218,923)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			- %

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY : BREEZE HILL / POLK

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 11,216
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	79
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	600
252	Advances for Construction	F-20	
Subtotal			\$ 10,537
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 11
Subtotal			\$ 10,548
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		6,575
	Other (Specify):		
WASTEWATER RATE BASE			\$ 17,123
WASTEWATER OPERATING INCOME		S-3	\$ (13,969)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			-%

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

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

(3) Calculation consistent with last rate proceeding.

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

SYSTEM ACQUIRED IN 2007 - RATE BASE RECORDED IN ACCOUNT 104 PENDING RECLASSIFICATION IN 2009

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY : LAKE GIBSON ESTATES / POLK

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 2,579,863
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	705,185
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	255,269
252	Advances for Construction	F-20	
Subtotal			\$ 1,619,409
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 94,215
Subtotal			\$ 1,713,624
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		25,666
	Other (Specify):		
WASTEWATER RATE BASE			\$ 1,739,290
WASTEWATER OPERATING INCOME		S-3	\$ (96,189)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			- %

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

YEAR OF REPORT December 31, 2008

SYSTEM NAME / COUNTY : ROSALIE OAKS / POLK

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 298,126
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	31,412
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	9,400
252	Advances for Construction	F-20	
Subtotal			\$ 257,314
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 1,837
Subtotal			\$ 259,151
	Plus or Minus.		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		5,901
	Other (Specify):		
WASTEWATER RATE BASE			\$ 265,052
WASTEWATER OPERATING INCOME		S-3	\$ (16,233)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			- %

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : VILLAGE WATER / POLK

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 1,234,566
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	<u>159,707</u>
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	<u>1,872</u>
252	Advances for Construction	F-20	
Subtotal			\$ <u>1,072,987</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 0
Subtotal			\$ <u>1,072,987</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		<u>12,810</u>
	Other (Specify):		
WASTEWATER RATE BASE			\$ <u>1,085,797</u>
WASTEWATER OPERATING INCOME		S-3	\$ <u>(92,532)</u>
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>- %</u>

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY : TOTAL COUNTY / PUTNAM

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 860,049
	Less:		
	Nonused and Useful Plant (1)		0
108	Accumulated Depreciation	S-6(b)	421,560
110	Accumulated Amortization		0
271	Contributions in Aid of Construction	S-7	66,506
252	Advances for Construction	F-20	0
Subtotal			\$ 371,983
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 45,892
Subtotal			\$ 417,875
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		19,091
	Other (Specify):		0
WASTEWATER RATE BASE			\$ 436,966
WASTEWATER OPERATING INCOME		S-3	\$ (42,818)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			-%

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : BEECHER'S POINT / PUTNAM

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 388,040
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	88,751
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	20,605
252	Advances for Construction	F-20	
Subtotal			\$ 278,684
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 17,656
Subtotal			\$ 296,340
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		6,539
	Other (Specify):		
WASTEWATER RATE BASE			\$ 302,879
WASTEWATER OPERATING INCOME		S-3	\$ (27,363)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			- %

- NOTES : (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY : PALM PORT / PUTNAM

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 299,371
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	208,600
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	26,653
252	Advances for Construction	F-20	
Subtotal			\$ 64,118
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 14,644
Subtotal			\$ 78,762
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		5,606
	Other (Specify):		
WASTEWATER RATE BASE			\$ 84,368
WASTEWATER OPERATING INCOME		S-3	\$ (304)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			- %

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

<p>YEAR OF REPORT December 31, 2008</p>
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SYSTEM NAME / COUNTY : PARK MANOR / PUTNAM

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 58,658
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	37,278
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	785
252	Advances for Construction	F-20	
Subtotal			\$ 20,595
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 713
Subtotal			\$ 21,308
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		2,963
	Other (Specify):		
WASTEWATER RATE BASE			\$ 24,271
WASTEWATER OPERATING INCOME		S-3	\$ (5,350)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			-%

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY : SILVER LAKE OAKS / PUTNAM

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 113,980
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	86,931
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	18,463
252	Advances for Construction	F-20	
Subtotal			\$ 8,586
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 12,879
Subtotal			\$ 21,465
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		3,983
	Other (Specify):		
WASTEWATER RATE BASE			\$ 25,448
WASTEWATER OPERATING INCOME		S-3	\$ (9,801)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			- %

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : TOTAL COUNTY / SEMINOLE
SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 9,534,437
	Less:		
	Nonused and Useful Plant (1)		0
108	Accumulated Depreciation	S-6(b)	2,258,592
110	Accumulated Amortization		0
271	Contributions in Aid of Construction	S-7	2,285,970
252	Advances for Construction	F-20	0
Subtotal			\$ 4,989,875
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 722,895
Subtotal			\$ 5,712,770
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		58,569
	Other (Specify):		0
WASTEWATER RATE BASE			\$ 5,771,339
WASTEWATER OPERATING INCOME		S-3	\$ (87,161)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			-%

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY : CHULUOTA / SEMINOLE

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 7,953,112
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	1,325,478
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	1,667,150
252	Advances for Construction	F-20	
Subtotal			\$ 4,960,484
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 364,501
Subtotal			\$ 5,324,985
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		32,349
	Other (Specify):		
WASTEWATER RATE BASE			\$ 5,357,334
WASTEWATER OPERATING INCOME		S-3	\$ (36,181)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			- %

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY : FLORIDA CENTRAL COMMERCE PARK / SEMINOLE

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 1,581,325
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	933,114
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	618,820
252	Advances for Construction	F-20	
Subtotal			\$ 29,391
272	Add. Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 358,394
Subtotal			\$ 387,785
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		26,220
	Other (Specify):		
WASTEWATER RATE BASE			\$ 414,005
WASTEWATER OPERATING INCOME		S-3	\$ (50,980)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			- %

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY : TOTAL COUNTY / SUMTER

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 155,576
	Less:		
	Nonused and Useful Plant (1)		0
108	Accumulated Depreciation	S-6(b)	91,653
110	Accumulated Amortization		0
271	Contributions in Aid of Construction	S-7	65,285
252	Advances for Construction	F-20	0
Subtotal			\$ (1,362)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 62,198
Subtotal			\$ 60,836
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		9,113
	Other (Specify):		0
WASTEWATER RATE BASE			\$ <u>69,949</u>
WASTEWATER OPERATING INCOME		S-3	\$ <u>(21,389)</u>
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>- %</u>

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : JUMPER CREEK / SUMTER

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 926
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	13
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	0
252	Advances for Construction	F-20	
Subtotal			\$ 913
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 0
Subtotal			\$ 913
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		3,824
	Other (Specify):		
WASTEWATER RATE BASE			\$ <u>4,737</u>
WASTEWATER OPERATING INCOME		S-3	\$ <u>(11,325)</u>
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>- %</u>

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

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

(3) Calculation consistent with last rate proceeding.

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

SYSTEM ACQUIRED IN 2008 - RATE BASE RECORDED IN ACCOUNT 104 PENDING RECLASSIFICATION

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY : THE WOODS / SUMTER

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 154,650
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	91,640
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	65,285
252	Advances for Construction	F-20	
Subtotal			\$ (2,275)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 62,198
Subtotal			\$ 59,923
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		5,289
	Other (Specify):		
WASTEWATER RATE BASE			\$ 65,212
WASTEWATER OPERATING INCOME		S-3	\$ (10,064)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			- %

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT December 31, 2008
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SYSTEM NAME / COUNTY : JUNGLE DEN / VOLUSIA

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 510,777
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	161,090
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	134,354
252	Advances for Construction	F-20	
Subtotal			\$ 215,333
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 82,410
Subtotal			\$ 297,743
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		9,213
	Other (Specify):		
WASTEWATER RATE BASE			\$ 306,956
WASTEWATER OPERATING INCOME		S-3	\$ (20,744)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			- %

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY : SUNNY HILLS / WASHINGTON

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 754,982
	Less		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	528,368
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	2,768
252	Advances for Construction	F-20	
Subtotal			\$ 223,846
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 1,666
Subtotal			\$ 225,512
	Plus or Minus.		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		9,942
	Other (Specify):		
WASTEWATER RATE BASE			\$ 235,454
WASTEWATER OPERATING INCOME		S-3	\$ (6,916)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			- %

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY : TOTAL / PSC REGULATED COUNTIES

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 4,006,193
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	1,689
Net Operating Revenues			\$ 4,004,504
401	Operating Expenses	S-10(a)	\$ 3,585,537
403	Depreciation Expense	S-6(a)	1,193,731
	Less: Amortization of CIAC	S-8(a)	224,683
Net Depreciation Expense			\$ 969,048
406	Amortization of Utility Plant Acquisition Adjustment	F-7	(281)
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		180,279
408.11	Property Taxes		57,797
408.12	Payroll Taxes		0
408.13	Other Taxes and Licenses		0
408	Total Taxes Other Than Income		\$ 238,076
409.1	Income Taxes		(291,774)
410.10	Deferred Federal Income Taxes		0
410.11	Deferred State Income Taxes		0
411.10	Provision for Deferred Income Taxes - Credit		0
412.10	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		0
Utility Operating Expenses			\$ 4,500,606
Utility Operating Income			\$ (496,102)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 1,689
413	Income From Utility Plant Leased to Others		0
414	Gains (losses) From Disposition of Utility Property		0
420	Allowance for Funds Used During Construction		5,213
			0
Total Utility Operating Income			\$ (489,200)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY: ARREDONDO FARMS / ALACHUA

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 130,393
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 130,393
401	Operating Expenses	S-10(a)	\$ 195,948
403	Depreciation Expense	S-6(a)	8,110
	Less: Amortization of CIAC	S-8(a)	0
Net Depreciation Expense			\$ 8,110
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		5,868
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 5,868
409.1	Income Taxes		(30,088)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 179,838
Utility Operating Income			\$ (49,445)
Add Back:			
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ (49,445)

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2008

SYSTEM NAME / COUNTY :

LAKE SUZY / CHARLOTTE AND DESOTO

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 366,741
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 366,741
401	Operating Expenses	S-10(a)	\$ 164,045
403	Depreciation Expense	S-6(a)	87,562
	Less: Amortization of CIAC	S-8(a)	71,150
Net Depreciation Expense			\$ 16,412
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		16,504
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 16,504
409.1	Income Taxes		61,919
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 258,880
Utility Operating Income			\$ 107,861
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		0
Total Utility Operating Income			\$ 107,861

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY : LEISURE LAKES / HIGHLANDS

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 86,351
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	1,689
Net Operating Revenues			\$ 84,662
401	Operating Expenses	S-10(a)	\$ 71,593
403	Depreciation Expense	S-6(a)	13,624
	Less: Amortization of CIAC	S-8(a)	4,272
Net Depreciation Expense			\$ 9,352
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		3,886
408.11	Property Taxes		1,748
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 5,634
409.1	Income Taxes		957
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 87,536
Utility Operating Income			\$ (2,874)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 1,689
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ (1,185)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY : TOTAL COUNTY / LAKE

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 498,172
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 498,172
401	Operating Expenses	S-10(a)	\$ 484,157
403	Depreciation Expense	S-6(a)	77,814
	Less: Amortization of CIAC	S-8(a)	(38,124)
Net Depreciation Expense			\$ 115,938
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense (Other than CIAC)	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		22,418
408.11	Property Taxes		0
408.12	Payroll Taxes		0
408.13	Other Taxes and Licenses		0
408	Total Taxes Other Than Income		\$ 22,418
409.1	Income Taxes		(23,247)
410.10	Deferred Federal Income Taxes		0
410.11	Deferred State Income Taxes		0
411.10	Provision for Deferred Income Taxes - Credit		0
412.10	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		0
Utility Operating Expenses			\$ 599,266
Utility Operating Income			\$ (101,094)
Add Back:			
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		0
414	Gains (losses) From Disposition of Utility Property		0
420	Allowance for Funds Used During Construction		2,280
Total Utility Operating Income			\$ (98,814)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

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

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 80,318
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 80,318
401	Operating Expenses	S-10(a)	\$ 95,814
403	Depreciation Expense	S-6(a)	46
	Less: Amortization of CIAC	S-8(a)	0
Net Depreciation Expense			\$ 46
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		3,614
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 3,614
409.1	Income Taxes		(6,180)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 93,294
Utility Operating Income			\$ (12,976)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		1,428
Total Utility Operating Income			\$ (11,548)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2008

SYSTEM NAME / COUNTY : HOLIDAY HAVEN / LAKE

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 58,857
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 58,857
401	Operating Expenses	S-10(a)	\$ 66,736
403	Depreciation Expense	S-6(a)	27,300
	Less: Amortization of CIAC	S-8(a)	3,236
Net Depreciation Expense			\$ 24,064
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		2,649
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 2,649
409.1	Income Taxes		(12,688)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 80,761
Utility Operating Income			\$ (21,904)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ (21,904)

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

YEAR OF REPORT December 31, 2008

SYSTEM NAME / COUNTY : KINGS COVE / LAKE

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 74,965
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 74,965
401	Operating Expenses	S-10(a)	\$ 78,815
403	Depreciation Expense	S-6(a)	11,523
	Less: Amortization of CIAC	S-8(a)	(19,094)
Net Depreciation Expense			\$ 30,617
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		3,373
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 3,373
409.1	Income Taxes		(5,269)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 107,536
Utility Operating Income			\$ (32,571)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ (32,571)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY : MORNINGVIEW / LAKE

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 24,746
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 24,746
401	Operating Expenses	S-10(a)	\$ 26,672
403	Depreciation Expense	S-6(a)	2,130
	Less: Amortization of CIAC	S-8(a)	419
Net Depreciation Expense			\$ 1,711
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		1,114
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 1,114
409.1	Income Taxes		(2,171)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating income		
Utility Operating Expenses			\$ 27,326
Utility Operating Income			\$ (2,580)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ (2,580)

UTILITY NAME:

AQUA UTILITIES FLORIDA, INC.

YEAR OF REPORT

December 31, 2008

SYSTEM NAME / COUNTY :

SUMMIT CHASE / LAKE

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 48,017
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 48,017
401	Operating Expenses	S-10(a)	\$ 67,982
403	Depreciation Expense	S-6(a)	4,473
	Less: Amortization of CIAC	S-8(a)	(24,635)
Net Depreciation Expense			\$ 29,108
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		2,161
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 2,161
409.1	Income Taxes		(6,247)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 93,004
Utility Operating Income			\$ (44,987)
Add Back:			
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ (44,987)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

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SYSTEM NAME / COUNTY : VALENCIA TERRACE / LAKE

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 151,066
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 151,066
401	Operating Expenses	S-10(a)	\$ 110,853
403	Depreciation Expense	S-6(a)	18,454
	Less: Amortization of CIAC	S-8(a)	753
Net Depreciation Expense			\$ 17,701
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		6,798
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 6,798
409.1	Income Taxes		6,291
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 141,643
Utility Operating Income			\$ 9,423
530	Add Back Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		2,280
Total Utility Operating Income			\$ 11,703

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

YEAR OF REPORT December 31, 2008

SYSTEM NAME / COUNTY : VENETIAN VILLAGE / LAKE

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 60,203
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 60,203
401	Operating Expenses	S-10(a)	\$ 37,285
403	Depreciation Expense	S-6(a)	13,888
	Less Amortization of CIAC	S-8(a)	1,197
Net Depreciation Expense			\$ 12,691
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		2,709
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 2,709
409.1	Income Taxes		3,017
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 55,702
Utility Operating Income			\$ 4,501
530	Add Back Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ 4,501

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : TOTAL COUNTY / LEE

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 752,806
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 752,806
401	Operating Expenses	S-10(a)	\$ 579,084
403	Depreciation Expense	S-6(a)	181,674
	Less: Amortization of CIAC	S-8(a)	23,908
Net Depreciation Expense			\$ 157,766
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		33,876
408.11	Property Taxes		32,869
408.12	Payroll Taxes		0
408.13	Other Taxes and Licenses		0
408	Total Taxes Other Than Income		\$ 66,745
409.1	Income Taxes		(19,012)
410.10	Deferred Federal Income Taxes		0
410.11	Deferred State Income Taxes		0
411.10	Provision for Deferred Income Taxes - Credit		0
412.10	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		0
Utility Operating Expenses			\$ 784,583
Utility Operating Income			\$ (31,777)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		0
414	Gains (losses) From Disposition of Utility Property		0
420	Allowance for Funds Used During Construction		32
Total Utility Operating Income			\$ (31,745)

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

YEAR OF REPORT
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SYSTEM NAME / COUNTY: FOUNTAIN LAKES / LEE

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 265,272
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 265,272
401	Operating Expenses	S-10(a)	\$ 172,054
403	Depreciation Expense	S-6(a)	0
	Less: Amortization of CIAC	S-8(a)	0
Net Depreciation Expense			\$ 0
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		11,937
408.11	Property Taxes		10,284
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 22,221
409.1	Income Taxes		24,271
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 218,546
Utility Operating Income			\$ 46,726
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ 46,726

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : SOUTH SEAS / LEE

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 487,534
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 487,534
401	Operating Expenses	S-10(a)	\$ 407,030
403	Depreciation Expense	S-6(a)	181,674
	Less: Amortization of CIAC	S-8(a)	23,908
Net Depreciation Expense			\$ 157,766
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		21,939
408.11	Property Taxes		22,585
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 44,524
409.1	Income Taxes		(43,283)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 566,037
Utility Operating Income			\$ (78,503)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		32
Total Utility Operating Income			\$ (78,471)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
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SYSTEM NAME / COUNTY : TOTAL COUNTY / PASCO

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 1,000,751
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 1,000,751
401	Operating Expenses	S-10(a)	\$ 835,683
403	Depreciation Expense	S-6(a)	180,991
	Less: Amortization of CIAC	S-8(a)	16,631
Net Depreciation Expense			\$ 164,360
406	Amortization of Utility Plant Acquisition Adjustment	F-7	(281)
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		45,034
408.11	Property Taxes		0
408.12	Payroll Taxes		0
408.13	Other Taxes and Licenses		0
408	Total Taxes Other Than Income		\$ 45,034
409.1	Income Taxes		(24,793)
410.10	Deferred Federal Income Taxes		0
410.11	Deferred State Income Taxes		0
411.10	Provision for Deferred Income Taxes - Credit		0
412.10	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		0
Utility Operating Expenses			\$ 1,020,003
Utility Operating Income			\$ (19,252)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		0
414	Gains (losses) From Disposition of Utility Property		0
420	Allowance for Funds Used During Construction		1,331
Total Utility Operating Income			\$ (17,921)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : JASMINE LAKES / PASCO

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 460,781
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 460,781
401	Operating Expenses	S-10(a)	\$ 431,098
403	Depreciation Expense	S-6(a)	122,080
	Less: Amortization of CIAC	S-8(a)	(3,073)
Net Depreciation Expense			\$ 125,153
406	Amortization of Utility Plant Acquisition Adjustment	F-7	(281)
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		20,735
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 20,735
409.1	Income Taxes		(46,938)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 529,767
Utility Operating Income			\$ (68,986)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		1,331
Total Utility Operating Income			\$ (67,655)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
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SYSTEM NAME / COUNTY : PALM TERRACE / PASCO

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 384,060
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 384,060
401	Operating Expenses	S-10(a)	\$ 297,672
403	Depreciation Expense	S-6(a)	45,774
	Less: Amortization of CIAC	S-8(a)	17,720
Net Depreciation Expense			\$ 28,054
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		17,283
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 17,283
409.1	Income Taxes		11,058
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 354,067
Utility Operating Income			\$ 29,993
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		0
Total Utility Operating Income			\$ 29,993

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : ZEPHYR SHORES / PASCO

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 155,910
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 155,910
401	Operating Expenses	S-10(a)	\$ 106,913
403	Depreciation Expense	S-6(a)	13,137
	Less: Amortization of CIAC	S-8(a)	1,984
Net Depreciation Expense			\$ 11,153
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		7,016
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 7,016
409.1	Income Taxes		11,087
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 136,169
Utility Operating Income			\$ 19,741
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		0
Total Utility Operating Income			\$ 19,741

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

YEAR OF REPORT
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SYSTEM NAME / COUNTY : TOTAL COUNTY / POLK

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 222,434
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 222,434
401	Operating Expenses	S-10(a)	\$ 407,612
403	Depreciation Expense	S-6(a)	153,063
	Less: Amortization of CIAC	S-8(a)	11,117
Net Depreciation Expense			\$ 141,946
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		10,010
408.11	Property Taxes		1,404
408.12	Payroll Taxes		0
408.13	Other Taxes and Licenses		0
408	Total Taxes Other Than Income		\$ 11,414
409.1	Income Taxes		(119,615)
410.10	Deferred Federal Income Taxes		0
410.11	Deferred State Income Taxes		0
411.10	Provision for Deferred Income Taxes - Credit		0
412.10	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		0
Utility Operating Expenses			\$ 441,357
Utility Operating Income			\$ (218,923)
Add Back:			
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		0
414	Gains (losses) From Disposition of Utility Property		0
420	Allowance for Funds Used During Construction		0
Total Utility Operating Income			\$ (218,923)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : BREEZE HILL / POLK

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 34,118
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 34,118
401	Operating Expenses	S-10(a)	\$ 52,602
403	Depreciation Expense	S-6(a)	79
	Less: Amortization of CIAC	S-8(a)	11
Net Depreciation Expense			\$ 68
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		1,535
408.11	Property Taxes		1,404
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 2,939
409.1	Income Taxes		(7,522)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 48,087
Utility Operating Income			\$ (13,969)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ (13,969)

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY : LAKE GIBSON ESTATES / POLK

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 152,659
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 152,659
401	Operating Expenses	S-10(a)	\$ 205,327
403	Depreciation Expense	S-6(a)	103,923
	Less: Amortization of CIAC	S-8(a)	10,947
Net Depreciation Expense			\$ 92,976
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		6,870
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 6,870
409.1	Income Taxes		(56,325)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 248,848
Utility Operating Income			\$ (96,189)
Add Back:			
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		0
Total Utility Operating Income			\$ (96,189)

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: ROSALIE OAKS / POLK

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 35,176
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 35,176
401	Operating Expenses	S-10(a)	\$ 47,207
403	Depreciation Expense	S-6(a)	11,031
	Less: Amortization of CIAC	S-8(a)	189
Net Depreciation Expense			\$ 10,842
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		1,583
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 1,583
409.1	Income Taxes		(8,223)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 51,409
Utility Operating Income			\$ (16,233)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		0
Total Utility Operating Income			\$ (16,233)

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

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December 31, 2008

SYSTEM NAME / COUNTY : VILLAGE WATER / POLK

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 481
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 481
401	Operating Expenses	S-10(a)	\$ 102,476
403	Depreciation Expense	S-6(a)	38,030
	Less: Amortization of CIAC	S-8(a)	(30)
Net Depreciation Expense			\$ 38,060
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		22
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 22
409.1	Income Taxes		(47,545)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 93,013
Utility Operating Income			\$ (92,532)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		0
Total Utility Operating Income			\$ (92,532)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : TOTAL COUNTY / PUTNAM

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 125,137
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 125,137
401	Operating Expenses	S-10(a)	\$ 152,719
403	Depreciation Expense	S-6(a)	32,783
	Less: Amortization of CIAC	S-8(a)	2,000
Net Depreciation Expense			\$ 30,783
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		5,629
408.11	Property Taxes		2,139
408.12	Payroll Taxes		0
408.13	Other Taxes and Licenses		0
408	Total Taxes Other Than Income		\$ 7,768
409.1	Income Taxes		(23,315)
410.10	Deferred Federal Income Taxes		0
410.11	Deferred State Income Taxes		0
411.10	Provision for Deferred Income Taxes - Credit		0
412.10	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		0
Utility Operating Expenses			\$ 167,955
Utility Operating Income			\$ (42,818)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		0
414	Gains (losses) From Disposition of Utility Property		0
420	Allowance for Funds Used During Construction		0
Total Utility Operating Income			\$ (42,818)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
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SYSTEM NAME / COUNTY : BEECHER'S POINT / PUTNAM

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 22,185
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 22,185
401	Operating Expenses	S-10(a)	\$ 52,308
403	Depreciation Expense	S-6(a)	12,503
	Less: Amortization of CIAC	S-8(a)	1,167
Net Depreciation Expense			\$ 11,336
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		998
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 998
409.1	Income Taxes		(15,094)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 49,548
Utility Operating Income			\$ (27,363)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ (27,363)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : PALM PORT / PUTNAM

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 62,708
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 62,708
401	Operating Expenses	S-10(a)	\$ 44,845
403	Depreciation Expense	S-6(a)	13,675
	Less: Amortization of CIAC	S-8(a)	318
Net Depreciation Expense			\$ 13,357
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		2,821
408.11	Property Taxes		2,011
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 4,832
409.1	Income Taxes		(22)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 63,012
Utility Operating Income			\$ (304)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ (304)

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

YEAR OF REPORT
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SYSTEM NAME / COUNTY : PARK MANOR / PUTNAM

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 18,725
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 18,725
401	Operating Expenses	S-10(a)	\$ 23,702
403	Depreciation Expense	S-6(a)	2,325
	Less: Amortization of CIAC	S-8(a)	33
Net Depreciation Expense			\$ 2,292
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		842
408.11	Property Taxes		128
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 970
409.1	Income Taxes		(2,889)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 24,075
Utility Operating Income			\$ (5,350)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ (5,350)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : SILVER LAKE OAKS / PUTNAM

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 21,519
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 21,519
401	Operating Expenses	S-10(a)	\$ 31,864
403	Depreciation Expense	S-6(a)	4,280
	Less: Amortization of CIAC	S-8(a)	482
Net Depreciation Expense			\$ 3,798
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		968
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 968
409.1	Income Taxes		(5,310)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 31,320
Utility Operating Income			\$ (9,801)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ (9,801)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

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SYSTEM NAME / COUNTY : TOTAL COUNTY / SEMINOLE

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 641,148
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 641,148
401	Operating Expenses	S-10(a)	\$ 468,552
403	Depreciation Expense	S-6(a)	417,887
	Less: Amortization of CIAC	S-8(a)	126,548
Net Depreciation Expense			\$ 291,339
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		28,852
408.11	Property Taxes		19,085
408.12	Payroll Taxes		0
408.13	Other Taxes and Licenses		0
408	Total Taxes Other Than Income		\$ 47,937
409.1	Income Taxes		(79,519)
410.10	Deferred Federal Income Taxes		0
410.11	Deferred State Income Taxes		0
411.10	Provision for Deferred Income Taxes - Credit		0
412.10	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		0
Utility Operating Expenses			\$ 728,309
Utility Operating Income			\$ (87,161)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		0
414	Gains (losses) From Disposition of Utility Property		0
420	Allowance for Funds Used During Construction		0
Total Utility Operating Income			\$ (87,161)

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: CHULUOTA / SEMINOLE

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 474,469
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 474,469
401	Operating Expenses	S-10(a)	\$ 258,789
403	Depreciation Expense	S-6(a)	354,740
	Less: Amortization of CIAC	S-8(a)	83,838
Net Depreciation Expense			\$ 270,902
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		21,351
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 21,351
409.1	Income Taxes		(40,392)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 510,650
Utility Operating Income			\$ (36,181)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ (36,181)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
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SYSTEM NAME / COUNTY: FLORIDA CENTRAL COMMERCE PARK / SEMINOLE

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 166,679
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 166,679
401	Operating Expenses	S-10(a)	\$ 209,763
403	Depreciation Expense	S-6(a)	63,147
	Less: Amortization of CIAC	S-8(a)	42,710
Net Depreciation Expense			\$ 20,437
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		7,501
408.11	Property Taxes		19,085
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 26,586
409.1	Income Taxes		(39,127)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 217,659
Utility Operating Income			\$ (50,980)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ (50,980)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : TOTAL COUNTY / SUMTER

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 41,815
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 41,815
401	Operating Expenses	S-10(a)	\$ 72,907
403	Depreciation Expense	S-6(a)	2,087
	Less: Amortization of CIAC	S-8(a)	207
Net Depreciation Expense			\$ 1,880
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		1,881
408.11	Property Taxes		552
408.12	Payroll Taxes		0
408.13	Other Taxes and Licenses		0
408	Total Taxes Other Than Income		\$ 2,433
409.1	Income Taxes		(14,016)
410.10	Deferred Federal Income Taxes		0
410.11	Deferred State Income Taxes		0
411.10	Provision for Deferred Income Taxes - Credit		0
412.10	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		0
Utility Operating Expenses			\$ 63,204
Utility Operating Income			\$ (21,389)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		0
414	Gains (losses) From Disposition of Utility Property		0
420	Allowance for Funds Used During Construction		0
Total Utility Operating Income			\$ (21,389)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

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SYSTEM NAME / COUNTY : JUMPER CREEK / SUMTER

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 14,205
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 14,205
401	Operating Expenses	S-10(a)	\$ 30,592
403	Depreciation Expense	S-6(a)	13
	Less: Amortization of CIAC	S-8(a)	0
Net Depreciation Expense			\$ 13
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		639
408.11	Property Taxes		384
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 1,023
409.1	Income Taxes		(6,098)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 25,530
Utility Operating Income			\$ (11,325)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ (11,325)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : THE WOODS / SUMTER

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 27,610
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 27,610
401	Operating Expenses	S-10(a)	\$ 42,315
403	Depreciation Expense	S-6(a)	2,074
	Less: Amortization of CIAC	S-8(a)	207
Net Depreciation Expense			\$ 1,867
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		1,242
408.11	Property Taxes		168
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 1,410
409.1	Income Taxes		(7,918)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 37,674
Utility Operating Income			\$ (10,064)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ (10,064)

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

YEAR OF REPORT
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SYSTEM NAME / COUNTY : JUNGLE DEN / VOLUSIA

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 48,288
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 48,288
401	Operating Expenses	S-10(a)	\$ 73,702
403	Depreciation Expense	S-6(a)	13,036
	Less: Amortization of CIAC	S-8(a)	6,864
Net Depreciation Expense			\$ 6,172
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		2,174
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 2,174
409.1	Income Taxes		(13,016)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 69,032
Utility Operating Income			\$ (20,744)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ (20,744)

UTILITY NAME:

AQUA UTILITIES FLORIDA, INC.

YEAR OF REPORT

December 31, 2008

SYSTEM NAME / COUNTY :

SUNNY HILLS / WASHINGTON

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 92,157
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 92,157
401	Operating Expenses	S-10(a)	\$ 79,535
403	Depreciation Expense	S-6(a)	25,100
	Less: Amortization of CIAC	S-8(a)	110
Net Depreciation Expense			\$ 24,990
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		4,147
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 4,147
409.1	Income Taxes		(8,029)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 100,643
Utility Operating Income			\$ (8,486)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		1,570
Total Utility Operating Income			\$ (6,916)

UTILITY NAME:

AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY :

TOTAL / PSC REGULATED COUNTIES

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WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 28,662	0	0	\$ 28,662
352	Franchises	16,653	0	0	16,653
353	Land and Land Rights	1,309,514	0	0	1,309,514
354	Structures and Improvements	3,487,259	187,522	9,084	3,665,697
355	Power Generation Equipment	274,684	3,292	0	277,976
360	Collection Sewers - Force	2,818,487	223,995	20,563	3,021,919
361	Collection Sewers - Gravity	4,135,268	82,057	40,487	4,176,838
362	Special Collecting Structures	167,282	11,665	0	178,947
363	Services to Customers	472,254	12,221	0	484,475
364	Flow Measuring Devices	77,560	8,054	1,515	84,099
365	Flow Measuring Installations	10,404	574	0	10,978
366	Reuse Services	1,723	0	0	1,723
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	894,289	18,693	2,496	910,486
371	Pumping Equipment	2,143,116	60,112	49,650	2,153,578
374	Reuse Distribution Reservoirs	124,651	0	0	124,651
375	Reuse Transmission and Distribution System	38,347	0	0	38,347
380	Treatment and Disposal Equipment	9,538,280	1,359,253	12,933	10,884,600
381	Plant Sewers	728,482	8,347	5,654	731,175
382	Outfall Sewer Lines	234,398	0	0	234,398
389	Other Plant Miscellaneous Equipment	1,481,906	22,701	1,421	1,503,186
390	Office Furniture and Equipment	46,997	1,476	3,421	45,052
391	Transportation Equipment	122,085	(853)	0	121,232
392	Stores Equipment	81	0	0	81
393	Tools, Shop and Garage Equipment	59,029	2,971	0	62,000
394	Laboratory Equipment	25,429	0	0	25,429
395	Power Operated Equipment	74,110	0	0	74,110
396	Communication Equipment	43,516	0	0	43,516
397	Miscellaneous Equipment	66,653	0	0	66,653
398	Other Tangible Plant	130,611	121,151	0	251,762
	Total Wastewater Plant	\$ 28,551,730	\$ 2,123,231	\$ 147,224	\$ 30,527,737

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL / PSC REGULATED COUNTIES

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (l)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (m)	.7 GENERAL PLANT (n)
351	Organization	\$ 28,662						
352	Franchises	16,653						
353	Land and Land Rights		189,809	141,155	870,117	108,433	0	0
354	Structures and Improvements		56,506	141,193	1,895,537	129,646	0	1,442,815
355	Power Generation Equipment		16,987	28,833	231,290	464	402	0
360	Collection Sewers - Force		3,021,919					
361	Collection Sewers - Gravity		4,176,838					
362	Special Collecting Structures		178,947					
363	Services to Customers		484,475					
364	Flow Measuring Devices		84,099					
365	Flow Measuring Installations		10,978					
366	Reuse Services		1,723					
367	Reuse Meters and Meter Installations		0					
370	Receiving Wells			910,486				
371	Pumping Equipment			1,665,224		486,390	1,964	
374	Reuse Distribution Reservoirs			0		124,651		
375	Reuse Transmission and Distribution System			0			38,347	
380	Treatment and Disposal Equipment				10,033,127	851,344		
381	Plant Sewers				652,071	79,104		
382	Outfall Sewer Lines				234,398			
389	Other Plant Miscellaneous Equipment	1,344	3,768	1,177,993	316,186	961	2,934	
390	Office Furniture and Equipment							45,052
391	Transportation Equipment							121,232
392	Stores Equipment							81
393	Tools, Shop and Garage Equipment							62,000
394	Laboratory Equipment							25,429
395	Power Operated Equipment							74,110
396	Communication Equipment							43,516
397	Miscellaneous Equipment							66,653
398	Other Tangible Plant							251,762
	Total Wastewater Plant	\$ 46,659	\$ 8,226,049	\$ 4,064,884	\$ 14,232,726	\$ 1,780,993	\$ 43,647	\$ 2,132,650

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

UTILITY NAME:

AQUA UTILITIES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY :

ARREDONDO FARMS / ALACHUA

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0			\$ 0
352	Franchises	0			0
353	Land and Land Rights	7,232			7,232
354	Structures and Improvements	17,899	9,797		27,696
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	0			0
361	Collection Sewers - Gravity	81,776	1,736	732	82,780
362	Special Collecting Structures	0			0
363	Services to Customers	2,135			2,135
364	Flow Measuring Devices	635			635
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	28,109			28,109
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	101,443	2,066	840	102,669
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	663			663
390	Office Furniture and Equipment	1,257			1,257
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	311			311
394	Laboratory Equipment	0			0
395	Power Operated Equipment	44,133			44,133
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	1,557			1,557
Total Wastewater Plant		\$ 287,150	\$ 13,599	\$ 1,572	\$ 299,177

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

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (l)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (m)	.7 GENERAL PLANT (k)
351	Organization	\$						
352	Franchises							
353	Land and Land Rights				7,232			
354	Structures and Improvements		4,172		23,524			
355	Power Generation Equipment							
360	Collection Sewers - Force							
361	Collection Sewers - Gravity		82,780					
362	Special Collecting Structures							
363	Services to Customers		2,135					
364	Flow Measuring Devices		635					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			28,109				
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System				102,669			
380	Treatment and Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment				663			1,257
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							311
394	Laboratory Equipment							
395	Power Operated Equipment							44,133
396	Communication Equipment							
397	Miscellaneous Equipment							1,557
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 0	\$ 89,722	\$ 28,109	\$ 134,088	\$ 0	\$ 0	\$ 47,258

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: LAKE SUZY / CHARLOTTE AND DESOTO

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0			\$ 0
352	Franchises	0			0
353	Land and Land Rights	269,366			269,366
354	Structures and Improvements	649,914	3,964	2,287	651,591
355	Power Generation Equipment	47,287	3,292		50,579
360	Collection Sewers - Force	53,943	3,287	39	57,191
361	Collection Sewers - Gravity	261,494			261,494
362	Special Collecting Structures	70,810			70,810
363	Services to Customers	77,138			77,138
364	Flow Measuring Devices	19,131	71		19,202
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	58,404			58,404
371	Pumping Equipment	262,344	10,141	5,900	266,585
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	309,707	2,134	678	311,163
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	36,284	2,725		38,509
390	Office Furniture and Equipment	6,169	1,476	3,421	4,224
391	Transportation Equipment	62,191			62,191
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	16,142			16,142
394	Laboratory Equipment	0			0
395	Power Operated Equipment	23,978			23,978
396	Communication Equipment	0			0
397	Miscellaneous Equipment	1,925			1,925
398	Other Tangible Plant	37,909	707		38,616
	Total Wastewater Plant	\$ 2,264,136	\$ 27,297	\$ 12,325	\$ 2,279,108

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY : LAKE SUZY / CHARLOTTE AND DESOTO

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (c)	.2 COLLECTION PLANT (d)	.3 SYSTEM PUMPING PLANT (e)	.4 TREATMENT AND DISPOSAL PLANT (f)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (g)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (h)	.7 GENERAL PLANT (i)
351	Organization	\$	\$	\$	\$	\$	\$	\$
352	Franchises							
353	Land and Land Rights		4,104	940	269,366	6,360		49,436
354	Structures and Improvements				590,751	464		
355	Power Generation Equipment				50,115			
360	Collection Sewers - Force		57,191					
361	Collection Sewers - Gravity		261,494					
362	Special Collecting Structures		70,810					
363	Services to Customers		77,138					
364	Flow Measuring Devices		19,202					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations			58,404				
370	Receiving Wells			266,585				
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				310,787	376		
381	Plant Sewers							
382	Outfall Sewer Lines						808	
389	Other Plant Miscellaneous Equipment	1,344	2,820					4,224
390	Office Furniture and Equipment							62,191
391	Transportation Equipment							
392	Stores Equipment				33,537			
393	Tools, Shop and Garage Equipment							16,142
394	Laboratory Equipment							
395	Power Operated Equipment							23,978
396	Communication Equipment							
397	Miscellaneous Equipment							1,925
398	Other Tangible Plant							38,616
	Total Wastewater Plant	\$ 1,344	\$ 492,759	\$ 325,929	\$ 1,254,556	\$ 7,200	\$ 808	\$ 196,512

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY : LEISURE LAKES / HIGHLANDS

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0	\$	\$	\$ 0
352	Franchises	298			298
353	Land and Land Rights	2,200			2,200
354	Structures and Improvements	4,580			4,580
355	Power Generation Equipment	17,947			17,947
360	Collection Sewers - Force	0			0
361	Collection Sewers - Gravity	159,494	7,946		167,440
362	Special Collecting Structures	0			0
363	Services to Customers	16,349	5,582		21,931
364	Flow Measuring Devices	1,000			1,000
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	9,730	2,106		11,836
371	Pumping Equipment	27,137	1,685	360	28,462
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	111,577	4,803	3,253	113,127
381	Plant Sewers	0			0
382	Outfall Sewer Lines	934			934
389	Other Plant Miscellaneous Equipment	0	2,126		2,126
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0	984		984
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
	Total Wastewater Plant	\$ 351,246	\$ 25,232	\$ 3,613	\$ 372,865

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

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (l)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (m)	.7 GENERAL PLANT (k)
351	Organization	\$ 298						
352	Franchises		2,200		4,580			
353	Land and Land Rights				17,947			
354	Structures and Improvements							
355	Power Generation Equipment							
360	Collection Sewers - Force		167,440					
361	Collection Sewers - Gravity							
362	Special Collecting Structures		21,931					
363	Services to Customers		1,000					
364	Flow Measuring Devices			11,836				
365	Flow Measuring Installations			4,422		24,040		
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment				113,127			
374	Reuse Distribution Reservoirs						2,126	
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines				934			
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							984
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 298	\$ 192,571	\$ 16,258	\$ 136,588	\$ 24,040	\$ 2,126	\$ 984

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL COUNTY / LAKE

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 11,343	\$ 0	\$ 0	\$ 11,343
352	Franchises	844	0	0	844
353	Land and Land Rights	233,626	0	0	233,626
354	Structures and Improvements	379,525	1	0	379,526
355	Power Generation Equipment	27,871	0	0	27,871
360	Collection Sewers - Force	45,913	16,113	0	62,026
361	Collection Sewers - Gravity	463,534	5,707	7,968	461,273
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	60,646	0	0	60,646
364	Flow Measuring Devices	4,495	0	0	4,495
365	Flow Measuring Installations	8,098	0	0	8,098
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	65,166	2,015	1,309	65,872
371	Pumping Equipment	303,584	7,214	4,581	306,217
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equipment	625,471	6,755	2,367	629,859
381	Plant Sewers	187,240	0	0	187,240
382	Outfall Sewer Lines	21,025	0	0	21,025
389	Other Plant Miscellaneous Equipment	3,652	0	0	3,652
390	Office Furniture and Equipment	0	0	0	0
391	Transportation Equipment	0	0	0	0
392	Stores Equipment	0	0	0	0
393	Tools, Shop and Garage Equipment	0	0	0	0
394	Laboratory Equipment	0	0	0	0
395	Power Operated Equipment	0	0	0	0
396	Communication Equipment	460	0	0	460
397	Miscellaneous Equipment	42,983	0	0	42,983
398	Other Tangible Plant	10,733	0	0	10,733
Total Wastewater Plant		\$ 2,496,209	\$ 37,805	\$ 16,225	\$ 2,517,789

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

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY : TOTAL COUNTY / LAKE

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 11,343						
352	Franchises	844						
353	Land and Land Rights		2,460	91,000	31,733	108,433	0	0
354	Structures and Improvements		17,314	40,088	277,940	32,024	0	12,160
355	Power Generation Equipment		0	27,871	0	0	0	0
360	Collection Sewers - Force		62,026					
361	Collection Sewers - Gravity		461,273					
362	Special Collecting Structures		0					
363	Services to Customers		60,646					
364	Flow Measuring Devices		4,495					
365	Flow Measuring Installations		8,098					
366	Reuse Services		0					
367	Reuse Meters and Meter Installations		0					
370	Receiving Wells			65,872				
371	Pumping Equipment			304,703			1,514	
374	Reuse Distribution Reservoirs			0			0	
375	Reuse Transmission and Distribution System					16,274		
380	Treatment and Disposal Equipment				613,456			
381	Plant Sewers				187,240	0		
382	Outfall Sewer Lines				21,025			
389	Other Plant Miscellaneous Equipment		0	460	3,192	0	0	0
390	Office Furniture and Equipment							0
391	Transportation Equipment							0
392	Stores Equipment							0
393	Tools, Shop and Garage Equipment							0
394	Laboratory Equipment							0
395	Power Operated Equipment							460
396	Communication Equipment							42,983
397	Miscellaneous Equipment							10,733
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 12,187	\$ 616,312	\$ 529,994	\$ 1,134,586	\$ 156,731	\$ 1,514	\$ 66,336

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

UTILITY NAME:

AQUA UTILITIES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY :

FAIRWAYS @ MT. PLYMOUTH / LAKE

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0	\$	\$	\$ 0
352	Franchises	0			0
353	Land and Land Rights	0			0
354	Structures and Improvements	0			0
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	0			0
361	Collection Sewers - Gravity	0			0
362	Special Collecting Structures	0			0
363	Services to Customers	0			0
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	0			0
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	0	911		911
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Wastewater Plant		\$ 0	\$ 911	\$ 0	\$ 911

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

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (b)	.3 SYSTEM PUMPING PLANT (f)	.4 TREATMENT AND DISPOSAL (f)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (f)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (f)	.7 GENERAL PLANT (k)
351	Organization	\$	\$	\$	\$	\$	\$	\$
352	Franchises							
353	Land and Land Rights							
354	Structures and Improvements							
355	Power Generation Equipment							
360	Collection Sewers - Force							
361	Collection Sewers - Gravity							
362	Special Collecting Structures							
363	Services to Customers							
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				911			
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$	\$	\$	\$	\$	\$	\$

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: HOLIDAY HAVEN / LAKE

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0	\$	\$	\$ 0
352	Franchises	110			110
353	Land and Land Rights	108,433			108,433
354	Structures and Improvements	34,407	1		34,408
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	2,672	6,055		8,727
361	Collection Sewers - Gravity	139,508	5,707	7,968	137,247
362	Special Collecting Structures	0			0
363	Services to Customers	5,012			5,012
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	2,500			2,500
371	Pumping Equipment	32,363			32,363
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	280,423	794	538	280,679
381	Plant Sewers	187,240			187,240
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	460			460
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
	Total Wastewater Plant	\$ 793,128	\$ 12,557	\$ 8,506	\$ 797,179

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

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 110						
352	Franchises							
353	Land and Land Rights					108,433		
354	Structures and Improvements				2,384	32,024		
355	Power Generation Equipment							
360	Collection Sewers - Force		8,727					
361	Collection Sewers - Gravity		137,247					
362	Special Collecting Structures							
363	Services to Customers		5,012					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			2,500				
371	Pumping Equipment			32,363				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				280,679			
381	Plant Sewers				187,240			
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							460
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 110	\$ 150,986	\$ 34,863	\$ 470,303	\$ 140,457	\$ 0	\$ 460

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: KINGS COVE / LAKE

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0	\$	\$	\$ 0
352	Franchises	0			0
353	Land and Land Rights	13,389			13,389
354	Structures and Improvements	213,972			213,972
355	Power Generation Equipment	27,192			27,192
360	Collection Sewers - Force	18,454	9,933		28,387
361	Collection Sewers - Gravity	28,197			28,197
362	Special Collecting Structures	0			0
363	Services to Customers	5,000			5,000
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	626			626
371	Pumping Equipment	27,426			27,426
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	13,047	876	556	13,367
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	3,192			3,192
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	40,835			40,835
398	Other Tangible Plant	8,089			8,089
Total Wastewater Plant		\$ 399,419	\$ 10,809	\$ 556	\$ 409,672

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

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY : KINGS COVE / LAKE

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$						
352	Franchises							
353	Land and Land Rights		75		13,314			
354	Structures and Improvements		3,933		210,039			
355	Power Generation Equipment			27,192				
360	Collection Sewers - Force		28,387					
361	Collection Sewers - Gravity		28,197					
362	Special Collecting Structures							
363	Services to Customers		5,000					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations			626				
370	Receiving Wells			25,912			1,514	
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System					251		
380	Treatment and Disposal Equipment				13,116			
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment				3,192			
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							40,835
398	Other Tangible Plant							8,089
	Total Wastewater Plant	\$ 0	\$ 65,517	\$ 53,805	\$ 219,661	\$ 251	\$ 1,514	\$ 48,924

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: MORNINGVIEW / LAKE

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0	\$	\$	\$ 0
352	Franchises	159			159
353	Land and Land Rights	1,140			1,140
354	Structures and Improvements	4,189			4,189
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	3,097			3,097
361	Collection Sewers - Gravity	11,399			11,399
362	Special Collecting Structures	0			0
363	Services to Customers	3,105			3,105
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	45,962			45,962
371	Pumping Equipment	70,558			70,558
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	32,598	398	269	32,727
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Wastewater Plant		\$ 172,207	\$ 398	\$ 269	\$ 172,336

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : MORNINGVIEW / LAKE

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 159						
352	Franchises							
353	Land and Land Rights				1,140			
354	Structures and Improvements				4,189			
355	Power Generation Equipment							
360	Collection Sewers - Force		3,097					
361	Collection Sewers - Gravity		11,399					
362	Special Collecting Structures							
363	Services to Customers		3,105					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			45,902				
371	Pumping Equipment			70,558				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment							
381	Plant Sewers				32,215	383		
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 159	\$ 17,601	\$ 116,520	\$ 37,544	\$ 383	\$ 0	\$ 0

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY : SUMMIT CHASE / LAKE

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 11,343			\$ 11,343
352	Franchises	250			250
353	Land and Land Rights	90,925			90,925
354	Structures and Improvements	53,148			53,148
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	770			770
361	Collection Sewers - Gravity	58,256			58,256
362	Special Collecting Structures	0			0
363	Services to Customers	9,248			9,248
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	8,098			8,098
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	80,722	1,085	457	81,350
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	6,439	1,173	251	7,361
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	2,148			2,148
398	Other Tangible Plant	2,644			2,644
Total Wastewater Plant		\$ 323,991	\$ 2,258	\$ 768	\$ 325,541

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

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: SUMMIT CHASE / LAKE

YEAR OF REPORT
December 31, 2008

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 11,343						
352	Franchises	250						
353	Land and Land Rights		13,381	90,925	27,607			12,160
354	Structures and Improvements							
355	Power Generation Equipment							
360	Collection Sewers - Force		770					
361	Collection Sewers - Gravity		58,256					
362	Special Collecting Structures							
363	Services to Customers		9,248					
364	Flow Measuring Devices							
365	Flow Measuring Installations		8,098					
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment			81,350				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				5,528	1,833		
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							2,148
398	Other Tangible Plant							2,644
Total Wastewater Plant		\$ 11,593	\$ 89,753	\$ 172,275	\$ 33,135	\$ 1,833	\$ 0	\$ 16,952

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: VALENCIA TERRACE / LAKE

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0			\$ 0
352	Franchises	0			0
353	Land and Land Rights	2,460			2,460
354	Structures and Improvements	34,103			34,103
355	Power Generation Equipment	679			679
360	Collection Sewers - Force	10,787	125		10,912
361	Collection Sewers - Gravity	158,083			158,083
362	Special Collecting Structures	0			0
363	Services to Customers	27,805			27,805
364	Flow Measuring Devices	1,665			1,665
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	8,101	2,015	1,309	8,807
371	Pumping Equipment	52,696	2,622	1,748	53,570
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	158,789	793	521	159,061
381	Plant Sewers	0			0
382	Outfall Sewer Lines	19,926			19,926
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Wastewater Plant		\$ 475,094	\$ 5,555	\$ 3,578	\$ 477,071

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

UTILITY NAME:

AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY:

VALENCIA TERRACE / LAKE

YEAR OF REPORT
December 31, 2008

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$						
352	Franchises							
353	Land and Land Rights		2,460					
354	Structures and Improvements			34,103				
355	Power Generation Equipment			679				
360	Collection Sewers - Force		10,912					
361	Collection Sewers - Gravity		158,083					
362	Special Collecting Structures							
363	Services to Customers		27,805					
364	Flow Measuring Devices		1,665					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations			8,807				
370	Receiving Wells			53,570				
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				159,061			
381	Plant Sewers							
382	Outfall Sewer Lines				19,926			
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$	\$ 200,925	\$ 97,159	\$ 178,987	\$ 0	\$ 0	\$ 0

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: VENETIAN VILLAGE / LAKE

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0	\$	\$	\$ 0
352	Franchises	325			325
353	Land and Land Rights	17,279			17,279
354	Structures and Improvements	39,706			39,706
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	10,133			10,133
361	Collection Sewers - Gravity	68,091			68,091
362	Special Collecting Structures	0			0
363	Services to Customers	10,476			10,476
364	Flow Measuring Devices	2,830			2,830
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	7,977			7,977
371	Pumping Equipment	39,819	3,507	2,376	40,950
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	134,175	1,810	232	135,753
381	Plant Sewers	0			0
382	Outfall Sewer Lines	1,099			1,099
389	Other Plant Miscellaneous Equipment	460			460
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Wastewater Plant		\$ 332,370	\$ 5,317	\$ 2,608	\$ 335,079

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

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: VENETIAN VILLAGE / LAKE

YEAR OF REPORT
December 31, 2008

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 325						
352	Franchises							
353	Land and Land Rights				17,279			
354	Structures and Improvements			5,985	33,721			
355	Power Generation Equipment							
360	Collection Sewers - Force		10,133					
361	Collection Sewers - Gravity		68,091					
362	Special Collecting Structures							
363	Services to Customers		10,476					
364	Flow Measuring Devices		2,830					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			7,977				
371	Pumping Equipment			40,950				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment							
381	Plant Sewers				121,946			
382	Outfall Sewer Lines				1,099			
389	Other Plant Miscellaneous Equipment			460				
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 325	\$ 91,530	\$ 55,372	\$ 174,045	\$ 13,807	\$ 0	\$ 0

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL COUNTY / LEE

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0	0	0	0
352	Franchises	0	0	0	0
353	Land and Land Rights	60,000	0	0	60,000
354	Structures and Improvements	422,991	2,779	0	425,770
355	Power Generation Equipment	110,052	0	0	110,052
360	Collection Sewers - Force	92,149	54,907	0	147,056
361	Collection Sewers - Gravity	19,830	0	0	19,830
362	Special Collecting Structures	96,472	11,665	0	108,137
363	Services to Customers	0	0	0	0
364	Flow Measuring Devices	7,702	0	0	7,702
365	Flow Measuring Installations	0	574	0	574
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	0	0	0	0
371	Pumping Equipment	469,283	26,652	32,916	463,019
374	Reuse Distribution Reservoirs	33,131	0	0	33,131
375	Reuse Transmission and Distribution System	14,379	0	0	14,379
380	Treatment and Disposal Equipment	2,047,710	7,436	0	2,055,146
381	Plant Sewers	1,714	0	0	1,714
382	Outfall Sewer Lines	71,879	0	0	71,879
389	Other Plant Miscellaneous Equipment	81,720	17,234	1,421	97,533
390	Office Furniture and Equipment	4,899	0	0	4,899
391	Transportation Equipment	11,444	0	0	11,444
392	Stores Equipment	0	0	0	0
393	Tools, Shop and Garage Equipment	1,758	1,987	0	3,745
394	Laboratory Equipment	11,399	0	0	11,399
395	Power Operated Equipment	1,493	0	0	1,493
396	Communication Equipment	1,498	0	0	1,498
397	Miscellaneous Equipment	5,666	0	0	5,666
398	Other Tangible Plant	12,961	0	0	12,961
Total Wastewater Plant		\$ 3,580,130	\$ 123,234	\$ 34,337	\$ 3,669,027

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

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY : TOTAL COUNTY / LEE

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 0						
352	Franchises	\$ 0						
353	Land and Land Rights				60,000			
354	Structures and Improvements		6,143		359,674			
355	Power Generation Equipment		16,987	50,446				9,507
360	Collection Sewers - Force		147,056	962	91,701		402	
361	Collection Sewers - Gravity		19,830					
362	Special Collecting Structures		108,137					
363	Services to Customers		0					
364	Flow Measuring Devices		7,702					
365	Flow Measuring Installations		574					
366	Reuse Services		0					
367	Reuse Meters and Meter Installations		0					
370	Receiving Wells							
371	Pumping Equipment			0				
374	Reuse Distribution Reservoirs			432,723		30,296		
375	Reuse Transmission and Distribution System			0		33,131		
380	Treatment and Disposal Equipment						14,379	
381	Plant Sewers				1,701,511			
382	Outfall Sewer Lines				1,714			
389	Other Plant Miscellaneous Equipment				71,879			
390	Office Furniture and Equipment		948	6,760	89,347		0	
391	Transportation Equipment							4,899
392	Stores Equipment							11,444
393	Tools, Shop and Garage Equipment							0
394	Laboratory Equipment							3,745
395	Power Operated Equipment							11,399
396	Communication Equipment							1,403
397	Miscellaneous Equipment							1,498
398	Other Tangible Plant							5,666
	Total Wastewater Plant	\$ 0	\$ 307,377	\$ 490,891	\$ 2,375,826	\$ 417,540	\$ 14,781	\$ 62,612

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.
SYSTEM NAME / COUNTY: FOUNTAIN LAKES / LEE

WASTEWATER UTILITY PLANT ACCOUNTS

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

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.
SYSTEM NAME / COUNTY: FOUNTAIN LAKES / LEE

WASTEWATER UTILITY PLANT MATRIX

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

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: SOUTH SEAS / LEE

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0	\$	\$	\$ 0
352	Franchises	0			0
353	Land and Land Rights	60,000			60,000
354	Structures and Improvements	422,991	2,779		425,770
355	Power Generation Equipment	110,052			110,052
360	Collection Sewers - Force	92,149	54,907		147,056
361	Collection Sewers - Gravity	19,830			19,830
362	Special Collecting Structures	96,472	11,665		108,137
363	Services to Customers	0			0
364	Flow Measuring Devices	7,702			7,702
365	Flow Measuring Installations	0	574		574
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	469,283	26,652	32,916	463,019
374	Reuse Distribution Reservoirs	33,131			33,131
375	Reuse Transmission and Distribution System	14,379			14,379
380	Treatment and Disposal Equipment	2,047,710	7,436		2,055,146
381	Plant Sewers	1,714			1,714
382	Outfall Sewer Lines	71,879			71,879
389	Other Plant Miscellaneous Equipment	81,720	17,234	1,421	97,533
390	Office Furniture and Equipment	4,899			4,899
391	Transportation Equipment	11,444			11,444
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	1,758	1,987		3,745
394	Laboratory Equipment	11,399			11,399
395	Power Operated Equipment	1,493			1,493
396	Communication Equipment	1,498			1,498
397	Miscellaneous Equipment	5,666			5,666
398	Other Tangible Plant	12,961			12,961
	Total Wastewater Plant	\$ 3,580,130	\$ 123,234	\$ 34,337	\$ 3,669,027

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

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (i)	.7 GENERAL PLANT (k)
351	Organization	\$						
352	Franchises							
353	Land and Land Rights				60,000			
354	Structures and Improvements		6,143	50,446	359,674		402	9,507
355	Power Generation Equipment		16,987	962	91,701			
360	Collection Sewers - Force		147,056					
361	Collection Sewers - Gravity		19,830					
362	Special Collecting Structures		108,137					
363	Services to Customers							
364	Flow Measuring Devices		7,702					
365	Flow Measuring Installations		574					
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment			432,723		30,296		
374	Reuse Distribution Reservoirs					33,131		
375	Reuse Transmission and Distribution System				1,701,511		14,379	
380	Treatment and Disposal Equipment					353,635		
381	Plant Sewers				1,714			
382	Outfall Sewer Lines				71,879			
389	Other Plant Miscellaneous Equipment		948	6,760	89,347	478		
390	Office Furniture and Equipment							4,899
391	Transportation Equipment							11,444
392	Stores Equipment							3,245
393	Tools, Shop and Garage Equipment							11,399
394	Laboratory Equipment							1,493
395	Power Operated Equipment							1,498
396	Communication Equipment							5,666
397	Miscellaneous Equipment							12,961
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 0	\$ 307,377	\$ 490,891	\$ 2,375,826	\$ 417,540	\$ 14,781	\$ 62,612

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL COUNTY / PASCO

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 17,319	0	0	\$ 17,319
352	Franchises	3,381	0	0	3,381
353	Land and Land Rights	121,076	0	0	121,076
354	Structures and Improvements	1,445,531	3,946	0	1,449,477
355	Power Generation Equipment	940	0	0	940
360	Collection Sewers - Force	1,059,231	48,183	8,947	1,098,467
361	Collection Sewers - Gravity	705,019	4,398	25,962	683,455
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	3,403	0	0	3,403
364	Flow Measuring Devices	12,249	846	573	12,522
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	68,208	0	0	68,208
371	Pumping Equipment	428,820	1,525	0	430,345
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equipment	745,013	469,088	252	1,213,849
381	Plant Sewers	171,987	0	0	171,987
382	Outfall Sewer Lines	168	0	0	168
389	Other Plant Miscellaneous Equipment	91,537	0	0	91,537
390	Office Furniture and Equipment	9,281	0	0	9,281
391	Transportation Equipment	37,773	(853)	0	36,920
392	Stores Equipment	0	0	0	0
393	Tools, Shop and Garage Equipment	5,740	0	0	5,740
394	Laboratory Equipment	2,613	0	0	2,613
395	Power Operated Equipment	0	0	0	0
396	Communication Equipment	2,305	0	0	2,305
397	Miscellaneous Equipment	1,145	0	0	1,145
398	Other Tangible Plant	26,041	0	0	26,041
Total Wastewater Plant		\$ 4,958,780	\$ 527,133	\$ 35,734	\$ 5,450,179

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

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

YEAR OF REPORT
 December 31, 2008

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (l)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (m)	.7 GENERAL PLANT (k)
351	Organization	\$ 17,319						
352	Franchises	3,381						
353	Land and Land Rights		48,838	1,348	70,890	0	0	0
354	Structures and Improvements		1,656	23,375	192,116	0	0	1,232,330
355	Power Generation Equipment		0	0	940	0	0	0
360	Collection Sewers - Force		1,098,467					
361	Collection Sewers - Gravity		683,455					
362	Special Collecting Structures		0					
363	Services to Customers		3,403					
364	Flow Measuring Devices		12,522					
365	Flow Measuring Installations		0					
366	Reuse Services		0					
367	Reuse Meters and Meter Installations		0					
370	Receiving Wells			68,208				
371	Pumping Equipment			301,739		128,156	450	
374	Reuse Distribution Reservoirs			0		0		
375	Reuse Transmission and Distribution System			0				
380	Treatment and Disposal Equipment				1,213,374	475		
381	Plant Sewers				171,987	0		
382	Outfall Sewer Lines				168			
389	Other Plant Miscellaneous Equipment		0	0	91,054	483	0	9,281
390	Office Furniture and Equipment							36,920
391	Transportation Equipment							0
392	Stores Equipment							5,740
393	Tools, Shop and Garage Equipment							2,613
394	Laboratory Equipment							0
395	Power Operated Equipment							2,305
396	Communication Equipment							1,145
397	Miscellaneous Equipment							26,041
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 20,700	\$ 1,848,341	\$ 394,670	\$ 1,740,529	\$ 129,114	\$ 450	\$ 1,316,375

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: JASMINE LAKES / PASCO

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 14,072			\$ 14,072
352	Franchises	0			0
353	Land and Land Rights	5,802			5,802
354	Structures and Improvements	1,254,349			1,254,349
355	Power Generation Equipment	940			940
360	Collection Sewers - Force	468,735	23,551	6,284	486,002
361	Collection Sewers - Gravity	469,248			469,248
362	Special Collecting Structures	0			0
363	Services to Customers	0			0
364	Flow Measuring Devices	2,643			2,643
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	24,576			24,576
371	Pumping Equipment	234,223			234,223
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	595,728	468,716		1,064,444
381	Plant Sewers	0			0
382	Outfall Sewer Lines	168			168
389	Other Plant Miscellaneous Equipment	91,537			91,537
390	Office Furniture and Equipment	9,281			9,281
391	Transportation Equipment	37,773	(853)		36,920
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	4,494			4,494
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	2,305			2,305
397	Miscellaneous Equipment	705			705
398	Other Tangible Plant	26,041			26,041
	Total Wastewater Plant	\$ 3,242,620	\$ 491,414	\$ 6,284	\$ 3,727,750

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: JASMINE LAKES / PASCO

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 14,072						
352	Franchises							
353	Land and Land Rights		5,802					
354	Structures and Improvements		1,656	820	20,076			1,231,797
355	Power Generation Equipment				940			
360	Collection Sewers - Force		486,002					
361	Collection Sewers - Gravity		469,248					
362	Special Collecting Structures							
363	Services to Customers							
364	Flow Measuring Devices		2,643					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			24,576				
371	Pumping Equipment			233,773			450	
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				1,064,444			
381	Plant Sewers							
382	Outfall Sewer Lines				168			
389	Other Plant Miscellaneous Equipment				91,054			
390	Office Furniture and Equipment					483		9,281
391	Transportation Equipment							36,920
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							4,494
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							2,305
397	Miscellaneous Equipment							705
398	Other Tangible Plant							26,041
	Total Wastewater Plant	\$ 14,072	\$ 965,351	\$ 259,169	\$ 1,176,082	\$ 483	\$ 450	\$ 1,311,543

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: PALM TERRACE / PASCO

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 552			\$ 552
352	Franchises	2,878			2,878
353	Land and Land Rights	70,890			70,890
354	Structures and Improvements	191,182	3,946		195,128
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	451,361	20,531		471,892
361	Collection Sewers - Gravity	232,422	4,398	25,962	210,858
362	Special Collecting Structures	0			0
363	Services to Customers	2,099			2,099
364	Flow Measuring Devices	9,606	846	573	9,879
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	13,851			13,851
371	Pumping Equipment	64,111	1,525		65,636
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	149,285	372	252	149,405
381	Plant Sewers	171,987			171,987
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	400			400
394	Laboratory Equipment	2,613			2,613
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	440			440
398	Other Tangible Plant	0			0
	Total Wastewater Plant	\$ 1,363,677	\$ 31,618	\$ 26,787	\$ 1,368,508

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

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (e)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (i)	.7 GENERAL PLANT (k)
351	Organization	\$ 552						
352	Franchises	2,878						
353	Land and Land Rights				70,800			
354	Structures and Improvements			22,555	172,040			533
355	Power Generation Equipment							
360	Collection Sewers - Force		471,892					
361	Collection Sewers - Gravity		210,858					
362	Special Collecting Structures							
363	Services to Customers		2,099					
364	Flow Measuring Devices		9,879					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			13,851				
371	Pumping Equipment			65,636				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				148,930	475		
381	Plant Sewers				171,987			
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							400
394	Laboratory Equipment							2,613
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							440
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 3,430	\$ 694,728	\$ 102,042	\$ 563,847	\$ 475	\$ 0	\$ 3,986

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: ZEPHYR SHORES / PASCO

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 2,695			\$ 2,695
352	Franchises	503			503
353	Land and Land Rights	44,384			44,384
354	Structures and Improvements	0			0
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	139,135	4,101	2,663	140,573
361	Collection Sewers - Gravity	3,349			3,349
362	Special Collecting Structures	0			0
363	Services to Customers	1,304			1,304
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	29,781			29,781
371	Pumping Equipment	130,486			130,486
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	0			0
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	846			846
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Wastewater Plant		\$ 352,483	\$ 4,101	\$ 2,663	\$ 353,921

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

YEAR OF REPORT
December 31, 2008

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (l)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (j)	.7 GENERAL PLANT (k)
351	Organization	\$ 2,695						
352	Franchises	503						
353	Land and Land Rights		43,036	1,348				
354	Structures and Improvements							
355	Power Generation Equipment							
360	Collection Sewers - Force		140,573					
361	Collection Sewers - Gravity		3,349					
362	Special Collecting Structures							
363	Services to Customers		1,304					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			29,781				
371	Pumping Equipment			2,330				
374	Reuse Distribution Reservoirs					128,156		
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							846
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 3,198	\$ 188,262	\$ 33,459	\$ 0	\$ 128,156	\$ 0	\$ 846

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL COUNTY / POLK

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0	\$ 0	\$ 0	\$ 0
352	Franchises	3,195	0	0	3,195
353	Land and Land Rights	32,256	0	0	32,256
354	Structures and Improvements	202,840	149,095	3,563	348,372
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	632,894	0	0	632,894
361	Collection Sewers - Gravity	789,580	2,921	2,774	789,727
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	26,998	5,102	0	32,100
364	Flow Measuring Devices	21,318	0	0	21,318
365	Flow Measuring Installations	342	0	0	342
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	476,958	778	0	477,736
371	Pumping Equipment	254,495	6,338	4,619	256,214
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equipment	28,807	6,620	0	35,427
381	Plant Sewers	275,084	0	0	275,084
382	Outfall Sewer Lines	719	0	0	719
389	Other Plant Miscellaneous Equipment	1,161,333	0	0	1,161,333
390	Office Furniture and Equipment	4,124	0	0	4,124
391	Transportation Equipment	0	0	0	0
392	Stores Equipment	0	0	0	0
393	Tools, Shop and Garage Equipment	12,909	0	0	12,909
394	Laboratory Equipment	1,379	0	0	1,379
395	Power Operated Equipment	375	0	0	375
396	Communication Equipment	0	0	0	0
397	Miscellaneous Equipment	881	0	0	881
398	Other Tangible Plant	37,386	0	0	37,386
Total Wastewater Plant		\$ 3,963,873	\$ 170,854	\$ 10,956	\$ 4,123,771

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : TOTAL COUNTY / POLK

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 0						
352	Franchises	3,195						
353	Land and Land Rights		6,700	25,556	0	0	0	0
354	Structures and Improvements		12,534	26,344	170,112	0	0	139,382
355	Power Generation Equipment		0	0	0	0	0	0
360	Collection Sewers - Force		632,894					
361	Collection Sewers - Gravity		789,727					
362	Special Collecting Structures		0					
363	Services to Customers		32,100					
364	Flow Measuring Devices		21,318					
365	Flow Measuring Installations		342					
366	Reuse Services		0					
367	Reuse Meters and Meter Installations		0					
370	Receiving Wells			477,736				
371	Pumping Equipment			139,419		116,795		
374	Reuse Distribution Reservoirs			0		0		
375	Reuse Transmission and Distribution System			0			0	
380	Treatment and Disposal Equipment				35,427			
381	Plant Sewers				275,084			
382	Outfall Sewer Lines				719			
389	Other Plant Miscellaneous Equipment		0	1,148,941	12,392	0	0	4,124
390	Office Furniture and Equipment							0
391	Transportation Equipment							0
392	Stores Equipment							12,909
393	Tools, Shop and Garage Equipment							1,379
394	Laboratory Equipment							375
395	Power Operated Equipment							0
396	Communication Equipment							881
397	Miscellaneous Equipment							37,386
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 3,195	\$ 1,495,615	\$ 1,817,996	\$ 493,734	\$ 116,795	\$ 0	\$ 196,436

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: BREEZE HILL / POLK

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0	\$	\$	\$ 0
352	Franchises	0			0
353	Land and Land Rights	0			0
354	Structures and Improvements	0			0
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	0			0
361	Collection Sewers - Gravity	0			0
362	Special Collecting Structures	0			0
363	Services to Customers	0	5,102		5,102
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	0			0
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	0	6,114		6,114
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Wastewater Plant		\$ 0	\$ 11,216	\$ 0	\$ 11,216

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITES FLORIDA, INC.
SYSTEM NAME / COUNTY: BREEZE HILL / POLK

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (l)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (j)	.7 GENERAL PLANT (k)
351	Organization	\$						
352	Franchises							
353	Land and Land Rights							
354	Structures and Improvements							
355	Power Generation Equipment							
360	Collection Sewers - Force							
361	Collection Sewers - Gravity							
362	Special Collecting Structures		5,102					
363	Services to Customers							
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				6,114			
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 0	\$ 5,102	\$ 0	\$ 6,114	\$ 0	\$ 0	\$ 0

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: LAKE GIBSON ESTATES / POLK

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0	\$	\$	\$ 0
352	Franchises	1,527			1,527
353	Land and Land Rights	13,256			13,256
354	Structures and Improvements	24,520			24,520
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	95,990			95,990
361	Collection Sewers - Gravity	749,158			749,158
362	Special Collecting Structures	0			0
363	Services to Customers	24,211			24,211
364	Flow Measuring Devices	20,431			20,431
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	103,439			103,439
371	Pumping Equipment	133,210	6,338	4,116	135,432
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	3,557			3,557
381	Plant Sewers	241,717			241,717
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	1,148,941			1,148,941
390	Office Furniture and Equipment	4,093			4,093
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	12,063			12,063
394	Laboratory Equipment	272			272
395	Power Operated Equipment	375			375
396	Communication Equipment	0			0
397	Miscellaneous Equipment	881			881
398	Other Tangible Plant	0			0
	Total Wastewater Plant	\$ 2,577,641	\$ 6,338	\$ 4,116	\$ 2,579,863

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

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 1,527						
352	Franchises							
353	Land and Land Rights		6,700	6,556				
354	Structures and Improvements			24,520				
355	Power Generation Equipment							
360	Collection Sewers - Force		95,990					
361	Collection Sewers - Gravity		749,158					
362	Special Collecting Structures							
363	Services to Customers		24,211					
364	Flow Measuring Devices		20,431					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			103,439				
371	Pumping Equipment			21,808				
374	Reuse Distribution Reservoirs					113,624		
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				3,557			
381	Plant Sewers				241,717			
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment			1,148,941				
390	Office Furniture and Equipment							4,093
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							12,063
394	Laboratory Equipment							272
395	Power Operated Equipment							375
396	Communication Equipment							
397	Miscellaneous Equipment							881
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 1,527	\$ 896,490	\$ 1,305,264	\$ 245,274	\$ 113,624	\$ 0	\$ 17,084

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: ROSALIE OAKS / POLK

WASTEWATER UTILITY PLANT ACCOUNTS

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

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

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

YEAR OF REPORT
 December 31, 2008

WASTEWATER UTILITY PLANT MATRIX

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

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: VILLAGE WATER / POLK

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0			\$ 0
352	Franchises	1,417			1,417
353	Land and Land Rights	19,000			19,000
354	Structures and Improvements	172,396	149,095	3,563	317,928
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	306,289			306,289
361	Collection Sewers - Gravity	30,101	2,921	2,774	30,248
362	Special Collecting Structures	0			0
363	Services to Customers	1,188			1,188
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	342			342
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	368,550			369,328
371	Pumping Equipment	102,384	778	503	101,881
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	17,408	506		17,914
381	Plant Sewers	33,367			33,367
382	Outfall Sewer Lines	719			719
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	846			846
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	34,099			34,099
	Total Wastewater Plant	\$ 1,088,106	\$ 153,300	\$ 6,840	\$ 1,234,566

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: VILLAGE WATER / POLK

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 1,417						
352	Franchises							
353	Land and Land Rights			19,000				
354	Structures and Improvements		7,666	1,824	169,056			139,382
355	Power Generation Equipment		306,289					
360	Collection Sewers - Force		30,248					
361	Collection Sewers - Gravity		1,188					
362	Special Collecting Structures		342					
363	Services to Customers							
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			369,328				
371	Pumping Equipment			98,710		3,171		
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				17,914			
381	Plant Sewers				33,367			
382	Outfall Sewer Lines				719			
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							846
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							34,099
Total Wastewater Plant		\$ 1,417	\$ 345,733	\$ 488,862	\$ 221,056	\$ 3,171	\$ 0	\$ 174,327

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL COUNTY / PUTNAM

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0	\$ 0	\$ 0	\$ 0
352	Franchises	817	0	0	817
353	Land and Land Rights	39,887	0	0	39,887
354	Structures and Improvements	28,772	2,732	0	31,504
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	204,902	0	0	204,902
361	Collection Sewers - Gravity	94,583	3,009	2,039	95,553
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	15,754	1,537	0	17,291
364	Flow Measuring Devices	4,712	0	0	4,712
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	116,309	0	0	116,309
371	Pumping Equipment	59,466	0	0	59,466
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equipment	261,224	1,169	791	261,602
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant Miscellaneous Equipment	25,052	1,116	0	26,168
390	Office Furniture and Equipment	0	0	0	0
391	Transportation Equipment	0	0	0	0
392	Stores Equipment	0	0	0	0
393	Tools, Shop and Garage Equipment	0	0	0	0
394	Laboratory Equipment	0	0	0	0
395	Power Operated Equipment	1,163	0	0	1,163
396	Communication Equipment	0	0	0	0
397	Miscellaneous Equipment	675	0	0	675
398	Other Tangible Plant	0	0	0	0
Total Wastewater Plant		\$ 853,316	\$ 9,563	\$ 2,830	\$ 860,049

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

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

YEAR OF REPORT
 December 31, 2008

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 0						
352	Franchises	817						
353	Land and Land Rights		6,602	22,251	11,034	0	0	0
354	Structures and Improvements		0	0	23,511	7,993	0	0
355	Power Generation Equipment		0	0	0	0	0	0
360	Collection Sewers - Force		204,902					
361	Collection Sewers - Gravity		95,553					
362	Special Collecting Structures		0					
363	Services to Customers		17,291					
364	Flow Measuring Devices		4,712					
365	Flow Measuring Installations		0					
366	Reuse Services		0					
367	Reuse Meters and Meter Installations		0					
370	Receiving Wells			116,309				
371	Pumping Equipment			42,577		16,889	0	
374	Reuse Distribution Reservoirs			0		0		
375	Reuse Transmission and Distribution System			0			0	
380	Treatment and Disposal Equipment				153,817	107,785		
381	Plant Sewers				0	0		
382	Outfall Sewer Lines				0			
389	Other Plant Miscellaneous Equipment		0	21,832	4,336	0	0	
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							1,163
397	Miscellaneous Equipment							675
398	Other Tangible Plant							0
	Total Wastewater Plant	\$ 817	\$ 329,060	\$ 202,969	\$ 192,698	\$ 132,667	\$ 0	\$ 1,838

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: BEECHER'S POINT / PUTNAM

WASTEWATER UTILITY PLANT ACCOUNTS

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

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

UTILITY NAME:

AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY :

BEECHER'S POINT / PUTNAM

YEAR OF REPORT
December 31, 2008

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 170						
352	Franchises							
353	Land and Land Rights			22,251				
354	Structures and Improvements							
355	Power Generation Equipment							
360	Collection Sewers - Force		198,853					
361	Collection Sewers - Gravity		21,227					
362	Special Collecting Structures							
363	Services to Customers		6,858					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			109,012				
371	Pumping Equipment			6,674				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment			21,832				
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							1,163
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 170	\$ 226,938	\$ 159,769	\$ 0	\$ 0	\$ 0	\$ 1,163

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

YEAR OF REPORT
December 31, 2008

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

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	0			0
352	Franchises	0			0
353	Land and Land Rights	10,023			10,023
354	Structures and Improvements	11,710			11,710
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	1,519			1,519
361	Collection Sewers - Gravity	45,104	2,152	1,458	45,798
362	Special Collecting Structures	0			0
363	Services to Customers	5,938	1,537		7,475
364	Flow Measuring Devices	4,712			4,712
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	3,382			3,382
371	Pumping Equipment	32,124			32,124
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	177,617			177,617
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	3,220	1,116		4,336
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	675			675
398	Other Tangible Plant	0			0
Total Wastewater Plant		\$ 296,024	\$ 4,805	\$ 1,458	\$ 299,371

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

UTILITY NAME:

AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY:

PALM PORT / PUTNAM

YEAR OF REPORT
December 31, 2008

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (l)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (m)	.7 GENERAL PLANT (n)
351	Organization	\$	\$	\$	\$	\$	\$	\$
352	Franchises							
353	Land and Land Rights							
354	Structures and Improvements				10,023			
355	Power Generation Equipment				11,710			
360	Collection Sewers - Force		1,519					
361	Collection Sewers - Gravity		45,798					
362	Special Collecting Structures							
363	Services to Customers		7,475					
364	Flow Measuring Devices		4,712					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations			3,382				
370	Receiving Wells			32,124				
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment							
381	Plant Sewers				94,383			
382	Outfall Sewer Lines					83,234		
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							675
Total Wastewater Plant		\$ 0	\$ 59,504	\$ 35,506	\$ 120,452	\$ 83,234	\$ 0	\$ 675

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: PARK MANOR / PUTNAM

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0	\$	\$	\$ 0
352	Franchises	0			0
353	Land and Land Rights	1,011			1,011
354	Structures and Improvements	12,434			12,434
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	4,530			4,530
361	Collection Sewers - Gravity	12,787	857	581	13,063
362	Special Collecting Structures	0			0
363	Services to Customers	48			48
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	1,515			1,515
371	Pumping Equipment	11,452			11,452
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	14,502	318	215	14,605
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Wastewater Plant		\$ 58,279	\$ 1,175	\$ 796	\$ 58,658

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

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: PARK MANOR / PUTNAM

YEAR OF REPORT
December 31, 2008

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (i)	.7 GENERAL PLANT (k)
351	Organization	\$						
352	Franchises							
353	Land and Land Rights				1,011			
354	Structures and Improvements				4,441	7,993		
355	Power Generation Equipment							
360	Collection Sewers - Force		4,530					
361	Collection Sewers - Gravity		13,063					
362	Special Collecting Structures							
363	Services to Customers		48					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment			1,515				
374	Reuse Distribution Reservoirs			2,085		9,367		
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment							
381	Plant Sewers				14,605			
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
Total Wastewater Plant		\$ 0	\$ 17,641	\$ 3,600	\$ 20,057	\$ 17,360	\$ 0	\$ 0

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: SILVER LAKE OAKS / PUTNAM

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0			\$ 0
352	Franchises	647			647
353	Land and Land Rights	6,602			6,602
354	Structures and Improvements	4,628	2,732		7,360
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	0			0
361	Collection Sewers - Gravity	15,465			15,465
362	Special Collecting Structures	0			0
363	Services to Customers	2,910			2,910
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	2,400			2,400
371	Pumping Equipment	9,216			9,216
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	69,105	851	576	69,380
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Wastewater Plant		\$ 110,973	\$ 3,583	\$ 576	\$ 113,980

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

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: SILVER LAKE OAKS / PUTNAM

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 647						
352	Franchises							
353	Land and Land Rights		6,602					
354	Structures and Improvements				7,360			
355	Power Generation Equipment							
360	Collection Sewers - Force							
361	Collection Sewers - Gravity		15,465					
362	Special Collecting Structures							
363	Services to Customers		2,910					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			2,400				
371	Pumping Equipment			1,694		7,522		
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment							
381	Plant Sewers				44,829	24,551		
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 647	\$ 24,977	\$ 4,094	\$ 52,189	\$ 32,073	\$ 0	\$ 0

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

YEAR OF REPORT
December 31, 2008

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

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	0	0	0	0
352	Franchises	3,495	0	0	3,495
353	Land and Land Rights	412,362	0	0	412,362
354	Structures and Improvements	297,508	12,723	3,234	306,997
355	Power Generation Equipment	24,971	0	0	24,971
360	Collection Sewers - Force	656,145	99,053	10,484	744,714
361	Collection Sewers - Gravity	1,122,278	43,073	0	1,165,351
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	216,825	0	0	216,825
364	Flow Measuring Devices	4,615	4,379	942	8,052
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	1,723	0	0	1,723
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	51,155	12,042	0	63,197
371	Pumping Equipment	240,148	4,202	0	244,350
374	Reuse Distribution Reservoirs	91,520	0	0	91,520
375	Reuse Transmission and Distribution System	23,968	0	0	23,968
380	Treatment and Disposal Equipment	5,097,229	842,700	4,420	5,935,509
381	Plant Sewers	63,384	8,347	5,654	66,077
382	Outfall Sewer Lines	137,192	0	0	137,192
389	Other Plant Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equipment	14,726	0	0	14,726
391	Transportation Equipment	0	0	0	0
392	Stores Equipment	0	0	0	0
393	Tools, Shop and Garage Equipment	20,545	0	0	20,545
394	Laboratory Equipment	8,705	0	0	8,705
395	Power Operated Equipment	2,691	0	0	2,691
396	Communication Equipment	31,374	0	0	31,374
397	Miscellaneous Equipment	10,093	0	0	10,093
398	Other Tangible Plant	0	0	0	0
Total Wastewater Plant		\$ 8,532,652	\$ 1,026,519	\$ 24,734	\$ 9,534,437

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

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 0						
352	Franchises	3,495						
353	Land and Land Rights							
354	Structures and Improvements		10,583	0	412,362	0	0	0
355	Power Generation Equipment			0	228,905	67,509	0	0
360	Collection Sewers - Force		0	0	24,971	0	0	0
361	Collection Sewers - Gravity		744,714					
362	Special Collecting Structures		1,165,351					
363	Services to Customers		216,825					
364	Flow Measuring Devices		8,052					
365	Flow Measuring Installations		0					
366	Reuse Services		1,723					
367	Reuse Meters and Meter Installations		0					
370	Receiving Wells			63,197				
371	Pumping Equipment			111,879				
374	Reuse Distribution Reservoirs			0		132,471	0	
375	Reuse Transmission and Distribution System			0		91,520	0	
380	Treatment and Disposal Equipment			0			23,968	
381	Plant Sewers				5,621,428	314,081		
382	Outfall Sewer Lines				8,714	57,363		
389	Other Plant Miscellaneous Equipment				137,192			
390	Office Furniture and Equipment	0	0	0	0	0	0	
391	Transportation Equipment							14,726
392	Stores Equipment							0
393	Tools, Shop and Garage Equipment							0
394	Laboratory Equipment							20,545
395	Power Operated Equipment							8,705
396	Communication Equipment							2,691
397	Miscellaneous Equipment							31,374
398	Other Tangible Plant							10,993
	Total Wastewater Plant	\$ 3,495	\$ 2,147,248	\$ 175,076	\$ 6,433,572	\$ 662,944	\$ 23,968	\$ 88,134

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY : CHULUOTA / SEMINOLE

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0	\$	\$	\$ 0
352	Franchises	2,442			2,442
353	Land and Land Rights	282,362			282,362
354	Structures and Improvements	89,342	7,940	2,859	94,423
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	370,346	82,107	10,484	441,969
361	Collection Sewers - Gravity	1,085,465	43,073		1,128,538
362	Special Collecting Structures	0			0
363	Services to Customers	213,222			213,222
364	Flow Measuring Devices	785	2,989		3,774
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	26,117	12,042		38,159
371	Pumping Equipment	108,181	3,698		111,879
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	17,948			17,948
380	Treatment and Disposal Equipment	4,596,277	817,091		5,413,368
381	Plant Sewers	37,358			37,358
382	Outfall Sewer Lines	137,192			137,192
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	801			801
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	11,672			11,672
394	Laboratory Equipment	6,506			6,506
395	Power Operated Equipment	2,110			2,110
396	Communication Equipment	8,484			8,484
397	Miscellaneous Equipment	905			905
398	Other Tangible Plant	0			0
	Total Wastewater Plant	\$ 6,997,515	\$ 968,940	\$ 13,343	\$ 7,953,112

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

YEAR OF REPORT
December 31, 2008

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (l)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (k)
351	Organization	\$ 2,442						
352	Franchises							
353	Land and Land Rights		10,583		282,362			
354	Structures and Improvements				16,331	67,509		
355	Power Generation Equipment							
360	Collection Sewers - Force		441,969					
361	Collection Sewers - Gravity		1,128,538					
362	Special Collecting Structures							
363	Services to Customers		213,222					
364	Flow Measuring Devices		3,774					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations			38,159				
370	Receiving Wells			111,879				
371	Pumping Equipment							
374	Reuse Distribution Reservoirs						17,948	
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				5,271,043	142,325		
381	Plant Sewers					37,358		
382	Outfall Sewer Lines				137,192			
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							801
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							11,072
394	Laboratory Equipment							6,506
395	Power Operated Equipment							2,110
396	Communication Equipment							8,484
397	Miscellaneous Equipment							905
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 2,442	\$ 1,798,086	\$ 150,038	\$ 5,706,928	\$ 247,192	\$ 17,948	\$ 30,478

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: FLORIDA CENTRAL COMMERCE PARK / SEMINOLE

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0			\$ 0
352	Franchises	1,053			1,053
353	Land and Land Rights	130,000			130,000
354	Structures and Improvements	208,166	4,783	375	212,574
355	Power Generation Equipment	24,971			24,971
360	Collection Sewers - Force	285,799	16,946		302,745
361	Collection Sewers - Gravity	36,813			36,813
362	Special Collecting Structures	0			0
363	Services to Customers	3,603			3,603
364	Flow Measuring Devices	3,830	1,390	942	4,278
365	Flow Measuring Installations	0			0
366	Reuse Services	1,723			1,723
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	25,038			25,038
371	Pumping Equipment	131,967	504		132,471
374	Reuse Distribution Reservoirs	91,520			91,520
375	Reuse Transmission and Distribution System	6,020			6,020
380	Treatment and Disposal Equipment	500,952	25,609	4,420	522,141
381	Plant Sewers	26,026	8,347	5,654	28,719
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	13,925			13,925
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	8,873			8,873
394	Laboratory Equipment	2,199			2,199
395	Power Operated Equipment	581			581
396	Communication Equipment	22,890			22,890
397	Miscellaneous Equipment	9,188			9,188
398	Other Tangible Plant	0			0
Total Wastewater Plant		\$ 1,535,137	\$ 57,579	\$ 11,391	\$ 1,581,325

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY : FLORIDA CENTRAL COMMERCE PARK / SEMINOLE

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (e)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (l)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (j)	.7 GENERAL PLANT (k)
351	Organization	\$ 1,053						
352	Franchises							
353	Land and Land Rights		130,000					
354	Structures and Improvements		212,574					
355	Power Generation Equipment		24,971					
360	Collection Sewers - Force		302,745					
361	Collection Sewers - Gravity		36,813					
362	Special Collecting Structures							
363	Services to Customers		3,603					
364	Flow Measuring Devices		4,278					
365	Flow Measuring Installations							
366	Reuse Services		1,723					
367	Reuse Meters and Meter Installations			25,038				
370	Receiving Wells					132,471		
371	Pumping Equipment					91,520		
374	Reuse Distribution Reservoirs						6,020	
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				350,365	171,756		
381	Plant Sewers				8,714	20,005		
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment							13,925
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							8,873
394	Laboratory Equipment							2,199
395	Power Operated Equipment							581
396	Communication Equipment							22,890
397	Miscellaneous Equipment							9,185
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 1,053	\$ 349,162	\$ 25,038	\$ 726,644	\$ 415,752	\$ 6,020	\$ 37,656

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

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

YEAR OF REPORT
 December 31, 2008

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0	\$ 0	\$ 0	\$ 0
352	Franchises	427	0	0	427
353	Land and Land Rights	7,500	0	0	7,500
354	Structures and Improvements	15,758	2,485	0	18,243
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	2,896	0	0	2,896
361	Collection Sewers - Gravity	12,362	13,267	1,012	24,617
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	0	0	0	0
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	1,061	0	0	1,061
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	0	0	0	0
371	Pumping Equipment	5,490	0	0	5,490
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equipment	7,203	1,845	332	8,716
381	Plant Sewers	837	0	0	837
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant Miscellaneous Equipment	81,665	0	0	81,665
390	Office Furniture and Equipment	100	0	0	100
391	Transportation Equipment	0	0	0	0
392	Stores Equipment	0	0	0	0
393	Tools, Shop and Garage Equipment	0	0	0	0
394	Laboratory Equipment	0	0	0	0
395	Power Operated Equipment	0	0	0	0
396	Communication Equipment	0	0	0	0
397	Miscellaneous Equipment	0	0	0	0
398	Other Tangible Plant	4,024	0	0	4,024
Total Wastewater Plant		\$ 139,323	\$ 17,597	\$ 1,344	\$ 155,576

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

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL COUNTY / SUMTER

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 0						
352	Franchises	427						
353	Land and Land Rights				7,500			
354	Structures and Improvements				18,243			
355	Power Generation Equipment				0			
360	Collection Sewers - Force		2,896					
361	Collection Sewers - Gravity		24,617					
362	Special Collecting Structures		0					
363	Services to Customers		0					
364	Flow Measuring Devices		0					
365	Flow Measuring Installations		1,061					
366	Reuse Services		0					
367	Reuse Meters and Meter Installations		0					
370	Receiving Wells			5,490				
371	Pumping Equipment			0				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System				8,492			
380	Treatment and Disposal Equipment				837	224		
381	Plant Sewers				0			
382	Outfall Sewer Lines				0			
389	Other Plant Miscellaneous Equipment		0		81,665			
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 427	\$ 28,574	\$ 5,490	\$ 116,737	\$ 224	\$ 0	\$ 4,124

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.
SYSTEM NAME / COUNTY: JUMPER CREEK / SUMTER

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0	\$	\$	\$ 0
352	Franchises	0			0
353	Land and Land Rights	0			0
354	Structures and Improvements	0			0
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	0			0
361	Collection Sewers - Gravity	0			0
362	Special Collecting Structures	0			0
363	Services to Customers	0			0
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	0			0
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	0	926		926
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Wastewater Plant		\$ 0	\$ 926	\$ 0	\$ 926

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.
SYSTEM NAME / COUNTY: JUMPER CREEK / SUMTER

WASTEWATER UTILITY PLANT MATRIX

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

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

UTILITY NAME:

AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: THE WOODS / SUMTER

YEAR OF REPORT
December 31, 2008

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
		\$	\$	\$	\$
351	Organization	0			0
352	Franchises	427			427
353	Land and Land Rights	7,500			7,500
354	Structures and Improvements	15,758	2,485		18,243
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	2,896			2,896
361	Collection Sewers - Gravity	12,362	13,267	1,012	24,617
362	Special Collecting Structures	0			0
363	Services to Customers	0			0
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	1,061			1,061
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	5,490			5,490
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	7,203	919	332	7,790
381	Plant Sewers	837			837
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	81,665			81,665
390	Office Furniture and Equipment	100			100
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	4,024			4,024
	Total Wastewater Plant	\$ 139,323	\$ 16,671	\$ 1,344	\$ 154,650

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: THE WOODS / SUMTER

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 427						
352	Franchises							
353	Land and Land Rights				7,500			
354	Structures and Improvements				18,243			
355	Power Generation Equipment							
360	Collection Sewers - Force		2,896					
361	Collection Sewers - Gravity		24,617					
362	Special Collecting Structures							
363	Services to Customers							
364	Flow Measuring Devices							
365	Flow Measuring Installations		1,061					
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			5,490				
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				7,566			
381	Plant Sewers							
382	Outfall Sewer Lines				837			
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 427	\$ 28,574	\$ 5,490	\$ 115,811	\$ 224	\$ 0	\$ 4,124

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

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

YEAR OF REPORT
 December 31, 2008

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0	\$	\$	\$ 0
352	Franchises	206			206
353	Land and Land Rights	119,526			119,526
354	Structures and Improvements	8,339			8,339
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	69,357	2,452	1,093	70,716
361	Collection Sewers - Gravity	145,166			145,166
362	Special Collecting Structures	0			0
363	Services to Customers	0			0
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	903			903
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	33,930	1,752	1,187	34,495
371	Pumping Equipment	11,792	2,355	1,274	12,873
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	76,647	14,637		91,284
381	Plant Sewers	21,741			21,741
382	Outfall Sewer Lines	2,481			2,481
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	3,047			3,047
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Wastewater Plant		\$ 493,135	\$ 21,196	\$ 3,554	\$ 510,777

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: JUNGLE DEN / VOLUSIA

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (l)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (m)	.7 GENERAL PLANT (k)
351	Organization	\$ 206						
352	Franchises							
353	Land and Land Rights		118,526	1,000				
354	Structures and Improvements				6,181	2,158		
355	Power Generation Equipment							
360	Collection Sewers - Force		70,716					
361	Collection Sewers - Gravity		145,166					
362	Special Collecting Structures							
363	Services to Customers							
364	Flow Measuring Devices							
365	Flow Measuring Installations		903					
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			34,495				
371	Pumping Equipment			11,499		1,374		
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				75,090	16,194		
381	Plant Sewers					21,741		
382	Outfall Sewer Lines				2,481			
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							3,047
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 206	\$ 335,311	\$ 46,994	\$ 83,752	\$ 41,467	\$ 0	\$ 3,047

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

UTILITY NAME:

AQUA UTILITIES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY :

SUNNY HILLS / WASHINGTON

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
		\$	\$	\$	\$
351	Organization	0			0
352	Franchises	3,990			3,990
353	Land and Land Rights	4,483			4,483
354	Structures and Improvements	13,602			13,602
355	Power Generation Equipment	45,616			45,616
360	Collection Sewers - Force	1,057			1,057
361	Collection Sewers - Gravity	280,152			280,152
362	Special Collecting Structures	0			0
363	Services to Customers	53,006			53,006
364	Flow Measuring Devices	1,703	2,758		4,461
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	14,429			14,429
371	Pumping Equipment	52,448			52,448
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	126,249			126,249
381	Plant Sewers	6,495			6,495
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	6,441			6,441
391	Transportation Equipment	10,677			10,677
392	Stores Equipment	81			81
393	Tools, Shop and Garage Equipment	1,624			1,624
394	Laboratory Equipment	1,333			1,333
395	Power Operated Equipment	277			277
396	Communication Equipment	4,832			4,832
397	Miscellaneous Equipment	3,285			3,285
398	Other Tangible Plant	0	120,444		120,444
	Total Wastewater Plant	\$ 631,780	\$ 123,202	\$ 0	\$ 754,982

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

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 3,990						
352	Franchises							
353	Land and Land Rights		4,483					
354	Structures and Improvements					13,602		
355	Power Generation Equipment							
360	Collection Sewers - Force		1,057		45,616			
361	Collection Sewers - Gravity		280,152					
362	Special Collecting Structures							
363	Services to Customers		53,006					
364	Flow Measuring Devices		4,461					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			14,429				
371	Pumping Equipment			16,079				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				83,940			
381	Plant Sewers				6,495			
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment							6,441
390	Office Furniture and Equipment							10,077
391	Transportation Equipment							81
392	Stores Equipment							1,024
393	Tools, Shop and Garage Equipment							1,333
394	Laboratory Equipment							27
395	Power Operated Equipment							4,832
396	Communication Equipment							3,285
397	Miscellaneous Equipment							120,444
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 3,990	\$ 343,159	\$ 30,508	\$ 136,060	\$ 92,271	\$ 0	\$ 148,994

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY : ARREDONDO FARMS / ALACHUA

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. bb1300 (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
351	Organization			#DIV/0!
352	Franchises			#DIV/0!
354	Structures and Improvements	27 - 30		3.33% - 3.70%
355	Power Generation Equipment			#DIV/0!
360	Collection Sewers - Force			#DIV/0!
361	Collection Sewers - Gravity	40		2.50%
362	Special Collecting Structures			#DIV/0!
363	Services to Customers	35		2.86%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations			#DIV/0!
366	Reuse Services			#DIV/0!
367	Reuse Meters and Meter Installations			#DIV/0!
370	Receiving Wells			#DIV/0!
371	Pumping Equipment	40		2.50%
374	Reuse Distribution Reservoirs			#DIV/0!
375	Reuse Transmission and Distribution System			#DIV/0!
380	Treatment and Disposal Equipment	15		6.67%
381	Plant Sewers			#DIV/0!
382	Outfall Sewer Lines			#DIV/0!
389	Other Plant Miscellaneous Equipment	15		6.67%
390	Office Furniture and Equipment	10		10.00%
391	Transportation Equipment			#DIV/0!
392	Stores Equipment			#DIV/0!
393	Tools, Shop and Garage Equipment	10		10.00%
394	Laboratory Equipment			#DIV/0!
395	Power Operated Equipment	10		10.00%
396	Communication Equipment			#DIV/0!
397	Miscellaneous Equipment			#DIV/0!
398	Other Tangible Plant	5		20.00%
Wastewater Plant Composite Depreciation Rate *				#DIV/0!

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : LAKE SUZY / CHARLOTTE AND DESOTO

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
351	Organization			#DIV/0!
352	Franchises			#DIV/0!
354	Structures and Improvements	27		3.70%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	27		3.70%
361	Collection Sewers - Gravity	40		2.50%
362	Special Collecting Structures	37		2.70%
363	Services to Customers	35		2.86%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations			#DIV/0!
366	Reuse Services			#DIV/0!
367	Reuse Meters and Meter Installations			#DIV/0!
370	Receiving Wells	25		4.00%
371	Pumping Equipment	15		6.67%
374	Reuse Distribution Reservoirs			#DIV/0!
375	Reuse Transmission and Distribution System			#DIV/0!
380	Treatment and Disposal Equipment	15		6.67%
381	Plant Sewers			#DIV/0!
382	Outfall Sewer Lines			#DIV/0!
389	Other Plant Miscellaneous Equipment	18		5.56%
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment	6		16.67%
392	Stores Equipment			#DIV/0!
393	Tools, Shop and Garage Equipment	15		6.67%
394	Laboratory Equipment			#DIV/0!
395	Power Operated Equipment	10		10.00%
396	Communication Equipment			#DIV/0!
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%
Wastewater Plant Composite Depreciation Rate *				#DIV/0!

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY : LEISURE LAKES / HIGHLANDS

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

<p>YEAR OF REPORT December 31, 2008</p>

SYSTEM NAME / COUNTY :

FAIRWAYS @ MT. PLYMOUTH / LAKE

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY : HOLIDAY HAVEN / LAKE

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

UTILITY NAME:

AQUA UTILITIES FLORIDA, INC.

YEAR OF REPORT December 31, 2008
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SYSTEM NAME / COUNTY :

KINGS COVE / LAKE

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY : MORNINGVIEW / LAKE

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2008

SYSTEM NAME / COUNTY :

SUMMIT CHASE / LAKE

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY : VALENCIA TERRACE / LAKE

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY : VENETIAN VILLAGE / LAKE

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY : FOUNTAIN LAKES / LEE

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2008

SYSTEM NAME / COUNTY :

SOUTH SEAS / LEE

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY : JASMINE LAKES / PASCO

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

UTILITY NAME:

AQUA UTILITIES FLORIDA, INC.

YEAR OF REPORT

December 31, 2008

SYSTEM NAME / COUNTY :

PALM TERRACE / PASCO

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY : ZEPHYR SHORES / PASCO

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT December 31, 2008

SYSTEM NAME / COUNTY : BREEZE HILL / POLK

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2008

SYSTEM NAME / COUNTY :

LAKE GIBSON ESTATES / POLK

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY : ROSALIE OAKS / POLK

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2008

SYSTEM NAME / COUNTY : VILLAGE WATER / POLK

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
351	Organization			#DIV/0!
352	Franchises	40		2.50%
354	Structures and Improvements	27 - 32		3.13% - 3.70%
355	Power Generation Equipment			#DIV/0!
360	Collection Sewers - Force	27		3.70%
361	Collection Sewers - Gravity	40		2.50%
362	Special Collecting Structures			#DIV/0!
363	Services to Customers	35		2.86%
364	Flow Measuring Devices			#DIV/0!
365	Flow Measuring Installations	38		2.63%
366	Reuse Services			#DIV/0!
367	Reuse Meters and Meter Installations			#DIV/0!
370	Receiving Wells	25		4.00%
371	Pumping Equipment	15		6.67%
374	Reuse Distribution Reservoirs			#DIV/0!
375	Reuse Transmission and Distribution System			#DIV/0!
380	Treatment and Disposal Equipment	15		6.67%
381	Plant Sewers	15		6.67%
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment			#DIV/0!
390	Office Furniture and Equipment			#DIV/0!
391	Transportation Equipment			#DIV/0!
392	Stores Equipment			#DIV/0!
393	Tools, Shop and Garage Equipment	15		6.67%
394	Laboratory Equipment			#DIV/0!
395	Power Operated Equipment			#DIV/0!
396	Communication Equipment			#DIV/0!
397	Miscellaneous Equipment			#DIV/0!
398	Other Tangible Plant	10		10.00%
Wastewater Plant Composite Depreciation Rate *				#DIV/0!

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

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2008

SYSTEM NAME / COUNTY :

BEECHER'S POINT / PUTNAM

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY : PALM PORT / PUTNAM

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY : PARK MANOR / PUTNAM

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT December 31, 2008
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SYSTEM NAME / COUNTY : SILVER LAKE OAKS / PUTNAM

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY: CHULUOTA / SEMINOLE

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2008

SYSTEM NAME / COUNTY :

FLORIDA CENTRAL COMMERCE PARK / SEMINOLE

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY : JUMPER CREEK / SUMTER

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : THE WOODS / SUMTER

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY : JUNGLE DEN / VOLUSIA

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : SUNNY HILLS / WASHINGTON

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL / PSC REGULATED COUNTIES

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
351	Organization	\$ 10,659	\$ 716	\$ 0	\$ 716
352	Franchises	7,577	416	0	416
354	Structures and Improvements	985,552	100,084	0	100,084
355	Power Generation Equipment	72,380	13,746	0	13,746
360	Collection Sewers - Force	798,940	96,739	0	96,739
361	Collection Sewers - Gravity	1,160,848	91,692	0	91,692
362	Special Collecting Structures	28,163	4,206	0	4,206
363	Services to Customers	173,313	12,581	0	12,581
364	Flow Measuring Devices	76,831	5,555	0	5,555
365	Flow Measuring Installations	7,676	(139)	0	(139)
366	Reuse Services	133	43	0	43
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	213,722	30,175	0	30,175
371	Pumping Equipment	1,062,027	109,583	0	109,583
374	Reuse Distribution Reservoirs	74,736	3,368	0	3,368
375	Reuse Transmission and Distribution System	3,820	892	0	892
380	Treatment and Disposal Equipment	3,609,060	556,935	0	556,935
381	Plant Sewers	242,008	19,738	0	19,738
382	Outfall Sewer Lines	150,949	7,812	0	7,812
389	Other Plant Miscellaneous Equipment	568,595	78,413	0	78,413
390	Office Furniture and Equipment	37,836	1,993	0	1,993
391	Transportation Equipment	22,297	20,206	0	20,206
392	Stores Equipment	86	0	0	0
393	Tools, Shop and Garage Equipment	25,003	3,808	0	3,808
394	Laboratory Equipment	11,715	1,696	0	1,696
395	Power Operated Equipment	37,832	5,847	0	5,847
396	Communication Equipment	25,995	3,868	0	3,868
397	Miscellaneous Equipment	59,530	823	0	823
398	Other Tangible Plant	39,508	22,935	0	22,935
Total Depreciable Wastewater Plant in Service		\$ 9,506,791	\$ 1,193,731	\$ 0	\$ 1,193,731

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

UTILITY NAME:

AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY :

TOTAL / PSC REGULATED COUNTIES

YEAR OF REPORT
December 31, 2008

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
351	Organization	0	0	0	0	\$ 11,375
352	Franchises	0	0	0	0	7,993
354	Structures and Improvements	9,084	0	0	9,084	1,076,352
355	Power Generation Equipment	0	0	0	0	86,126
360	Collection Sewers - Force	20,563	0	0	20,563	875,116
361	Collection Sewers - Gravity	40,487	0	0	40,487	1,212,053
362	Special Collecting Structures	0	0	0	0	32,369
363	Services to Customers	0	0	0	0	185,894
364	Flow Measuring Devices	1,515	0	0	1,515	80,871
365	Flow Measuring Installations	0	0	0	0	7,537
366	Reuse Services	0	0	0	0	176
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	2,496	0	0	2,496	241,401
371	Pumping Equipment	49,650	0	0	49,650	1,121,960
374	Reuse Distribution Reservoirs	0	0	0	0	78,104
375	Reuse Transmission and Distribution System	0	0	0	0	4,712
380	Treatment and Disposal Equipment	12,933	0	0	12,933	4,153,062
381	Plant Sewers	5,654	0	0	5,654	256,092
382	Outfall Sewer Lines	0	0	0	0	158,761
389	Other Plant Miscellaneous Equipment	1,421	0	0	1,421	645,387
390	Office Furniture and Equipment	3,421	0	0	3,421	36,408
391	Transportation Equipment	0	0	0	0	42,503
392	Stores Equipment	0	0	0	0	86
393	Tools, Shop and Garage Equipment	0	0	0	0	28,811
394	Laboratory Equipment	0	0	0	0	13,411
395	Power Operated Equipment	0	0	0	0	43,679
396	Communication Equipment	0	0	0	0	29,863
397	Miscellaneous Equipment	0	0	0	0	60,353
398	Other Tangible Plant	0	0	0	0	62,443
Total Depreciable Wastewater Plant in Service		\$ 147,224	\$ 0	\$ 0	\$ 147,224	\$ 10,553,298

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

YEAR OF REPORT
December 31, 2008

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

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (#)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRAUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
351	Organization	\$ 0	\$	\$	\$ 0
352	Franchises	0			0
354	Structures and Improvements	14,517	865		865
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	0			0
361	Collection Sewers - Gravity	68,495	1,837		1,837
362	Special Collecting Structures	0			0
363	Services to Customers	2,011	56		56
364	Flow Measuring Devices	762			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	(12,935)	1,562		1,562
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	107,079	150		150
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	700	(1)		(1)
390	Office Furniture and Equipment	1,341	(7)		(7)
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	330	(2)		(2)
394	Laboratory Equipment	0			0
395	Power Operated Equipment	12,873	3,676		3,676
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	1,713	(26)		(26)
Total Depreciable Wastewater Plant in Service		\$ 196,886	\$ 8,110	\$ 0	\$ 8,110

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

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

YEAR OF REPORT
 December 31, 2005

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351	Organization	\$ 0	\$	\$	\$ 0	\$ 0
352	Franchises	0			0	0
354	Structures and Improvements	0			0	0
355	Power Generation Equipment	0			0	15,382
360	Collection Sewers - Force	0			0	0
361	Collection Sewers - Gravity	0			0	0
362	Special Collecting Structures	732			732	69,600
363	Services to Customers	0			0	0
364	Flow Measuring Devices	0			0	2,067
365	Flow Measuring Installations	0			0	762
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	0
371	Pumping Equipment	0			0	0
374	Reuse Distribution Reservoirs	0			0	(11,373)
375	Reuse Transmission and Distribution System	0			0	0
380	Treatment and Disposal Equipment	840			840	106,389
381	Plant Sewers	0			0	0
382	Outfall Sewer Lines	0			0	0
389	Other Plant Miscellaneous Equipment	0			0	0
390	Office Furniture and Equipment	0			0	699
391	Transportation Equipment	0			0	1,334
392	Stores Equipment	0			0	0
393	Tools, Shop and Garage Equipment	0			0	0
394	Laboratory Equipment	0			0	328
395	Power Operated Equipment	0			0	0
396	Communication Equipment	0			0	16,549
397	Miscellaneous Equipment	0			0	0
398	Other Tangible Plant	0			0	1,687
Total Depreciable Wastewater Plant in Service		\$ 1,572	\$ 0	\$ 0	\$ 1,572	\$ 203,424

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: LAKE SUZY / CHARLOTTE AND DESOTO

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 0			\$ 0
352	Franchises	0			0
354	Structures and Improvements	183,597	20,044		20,044
355	Power Generation Equipment	2,407	2,378		2,378
360	Collection Sewers - Force	22,162	1,881		1,881
361	Collection Sewers - Gravity	65,273	5,811		5,811
362	Special Collecting Structures	22,077	1,770		1,770
363	Services to Customers	18,979	2,030		2,030
364	Flow Measuring Devices	21,037			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	14,359	1,947		1,947
371	Pumping Equipment	132,420	14,690		14,690
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	195,307	17,223		17,223
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	801	2,111		2,111
390	Office Furniture and Equipment	3,809	368		368
391	Transportation Equipment	8,784	10,365		10,365
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	2,264	1,010		1,010
394	Laboratory Equipment	0			0
395	Power Operated Equipment	21,073	1,997		1,997
396	Communication Equipment	0			0
397	Miscellaneous Equipment	21	128		128
398	Other Tangible Plant	3,542	3,809		3,809
Total Depreciable Wastewater Plant in Service		\$ 717,912	\$ 87,562	\$ 0	\$ 87,562

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

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.
 SYSTEM NAME / COUNTY: LAKE SUZY / CHARLOTTE AND DESOTO

YEAR OF REPORT
 December 31, 2008

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f+j) (k)
351	Organization	0			0	0
352	Franchises	0			0	0
354	Structures and Improvements	2,287			2,287	201,354
355	Power Generation Equipment	0			0	4,785
360	Collection Sewers - Force	39			39	24,004
361	Collection Sewers - Gravity	0			0	71,084
362	Special Collecting Structures	0			0	23,847
363	Services to Customers	0			0	21,009
364	Flow Measuring Devices	0			0	21,037
365	Flow Measuring Installations	0			0	0
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	0
371	Pumping Equipment	5,900			5,900	16,306
374	Reuse Distribution Reservoirs	0			0	141,210
375	Reuse Transmission and Distribution System	0			0	0
380	Treatment and Disposal Equipment	678			678	211,852
381	Plant Sewers	0			0	0
382	Outfall Sewer Lines	0			0	0
389	Other Plant Miscellaneous Equipment	0			0	0
390	Office Furniture and Equipment	3,421			3,421	2,912
391	Transportation Equipment	0			0	756
392	Stores Equipment	0			0	19,149
393	Tools, Shop and Garage Equipment	0			0	0
394	Laboratory Equipment	0			0	3,274
395	Power Operated Equipment	0			0	0
396	Communication Equipment	0			0	23,070
397	Miscellaneous Equipment	0			0	0
398	Other Tangible Plant	0			0	149
	Total Depreciable Wastewater Plant in Service	12,325	0	0	12,325	793,149

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

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

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 0			\$ 0
352	Franchises	191	7		198
354	Structures and Improvements	3,741	144		3,885
355	Power Generation Equipment	1,904	897		2,801
360	Collection Sewers - Force	0			0
361	Collection Sewers - Gravity	105,427	3,573		109,000
362	Special Collecting Structures	0			0
363	Services to Customers	6,552	567		7,119
364	Flow Measuring Devices	1,200			1,200
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	8,577	330		8,907
371	Pumping Equipment	10,340	1,584		11,924
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	102,909	6,312		109,221
381	Plant Sewers	0			0
382	Outfall Sewer Lines	(6,211)	31		(6,180)
389	Other Plant Miscellaneous Equipment	0	118		118
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0	61		61
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 234,630	\$ 13,624	\$ 0	\$ 248,254

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

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

YEAR OF REPORT
 December 31, 2008

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
351	Organization	0	\$	\$	\$	\$
352	Franchises	0			0	0
354	Structures and Improvements	0			0	198
355	Power Generation Equipment	0			0	3,885
360	Collection Sewers - Force	0			0	2,801
361	Collection Sewers - Gravity	0			0	0
362	Special Collecting Structures	0			0	109,000
363	Services to Customers	0			0	0
364	Flow Measuring Devices	0			0	7,119
365	Flow Measuring Installations	0			0	1,200
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	0
371	Pumping Equipment	360			360	8,907
374	Reuse Distribution Reservoirs	0			0	11,564
375	Reuse Transmission and Distribution System	0			0	0
380	Treatment and Disposal Equipment	3,253			3,253	105,968
381	Plant Sewers	0			0	0
382	Outfall Sewer Lines	0			0	0
389	Other Plant Miscellaneous Equipment	0			0	(6,180)
390	Office Furniture and Equipment	0			0	118
391	Transportation Equipment	0			0	0
392	Stores Equipment	0			0	0
393	Tools, Shop and Garage Equipment	0			0	0
394	Laboratory Equipment	0			0	61
395	Power Operated Equipment	0			0	0
396	Communication Equipment	0			0	0
397	Miscellaneous Equipment	0			0	0
398	Other Tangible Plant	0			0	0
Total Depreciable Wastewater Plant in Service		\$ 3,613	\$ 0	\$ 0	\$ 3,613	\$ 244,641

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL COUNTY / LAKE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 3,322	284	0	\$ 284
352	Franchises	244	20	0	20
354	Structures and Improvements	179,229	10,695	0	10,695
355	Power Generation Equipment	1,391	1,393	0	1,393
360	Collection Sewers - Force	6,427	1,508	0	1,508
361	Collection Sewers - Gravity	212,127	10,260	0	10,260
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	38,057	1,597	0	1,597
364	Flow Measuring Devices	2,565	566	0	566
365	Flow Measuring Installations	8,311	(213)	0	(213)
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	31,036	2,097	0	2,097
371	Pumping Equipment	237,607	9,296	0	9,296
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equipment	393,562	33,207	0	33,207
381	Plant Sewers	105,199	5,350	0	5,350
382	Outfall Sewer Lines	18,678	701	0	701
389	Other Plant Miscellaneous Equipment	3,441	20	0	20
390	Office Furniture and Equipment	0	0	0	0
391	Transportation Equipment	0	0	0	0
392	Stores Equipment	0	0	0	0
393	Tools, Shop and Garage Equipment	0	0	0	0
394	Laboratory Equipment	0	0	0	0
395	Power Operated Equipment	0	0	0	0
396	Communication Equipment	282	46	0	46
397	Miscellaneous Equipment	45,564	(87)	0	(87)
398	Other Tangible Plant	3,041	1,074	0	1,074
Total Depreciable Wastewater Plant in Service		\$ 1,289,783	\$ 77,814	\$ 0	\$ 77,814

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

YEAR OF REPORT
December 31, 2008

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

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351	Organization	0	0	0	0	3,606
352	Franchises	0	0	0	0	264
354	Structures and Improvements	0	0	0	0	189,924
355	Power Generation Equipment	0	0	0	0	2,784
360	Collection Sewers - Force	0	0	0	0	7,935
361	Collection Sewers - Gravity	7,968	0	0	7,968	214,419
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	39,654
364	Flow Measuring Devices	0	0	0	0	3,131
365	Flow Measuring Installations	0	0	0	0	8,098
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	1,309	0	0	1,309	31,824
371	Pumping Equipment	4,581	0	0	4,581	242,332
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0	0
380	Treatment and Disposal Equipment	2,367	0	0	2,367	424,102
381	Plant Sewers	0	0	0	0	110,549
382	Outfall Sewer Lines	0	0	0	0	19,379
389	Other Plant Miscellaneous Equipment	0	0	0	0	3,461
390	Office Furniture and Equipment	0	0	0	0	0
391	Transportation Equipment	0	0	0	0	0
392	Stores Equipment	0	0	0	0	0
393	Tools, Shop and Garage Equipment	0	0	0	0	0
394	Laboratory Equipment	0	0	0	0	0
395	Power Operated Equipment	0	0	0	0	0
396	Communication Equipment	0	0	0	0	328
397	Miscellaneous Equipment	0	0	0	0	45,477
398	Other Tangible Plant	0	0	0	0	4,115
Total Depreciable Wastewater Plant in Service		\$ 16,225	\$ 0	\$ 0	\$ 16,225	\$ 1,351,272

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

YEAR OF REPORT
December 31, 2008

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

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351	Organization	\$ 0			\$ 0
352	Franchises	0			0
354	Structures and Improvements	0			0
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	0			0
361	Collection Sewers - Gravity	0			0
362	Special Collecting Structures	0			0
363	Services to Customers	0			0
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	0			0
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	0	46		46
381	Plant Skewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 0	\$ 46	\$ 0	\$ 46

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

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

YEAR OF REPORT
 December 31, 2008

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f+j) (k)
351	Organization	0			0	0
352	Franchises	0			0	0
354	Structures and Improvements	0			0	0
355	Power Generation Equipment	0			0	0
360	Collection Sewers - Force	0			0	0
361	Collection Sewers - Gravity	0			0	0
362	Special Collecting Structures	0			0	0
363	Services to Customers	0			0	0
364	Flow Measuring Devices	0			0	0
365	Flow Measuring Installations	0			0	0
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	0
371	Pumping Equipment	0			0	0
374	Reuse Distribution Reservoirs	0			0	0
375	Reuse Transmission and Distribution System	0			0	0
380	Treatment and Disposal Equipment	0			0	0
381	Plant Sewers	0			0	46
382	Outfall Sewer Lines	0			0	0
389	Other Plant Miscellaneous Equipment	0			0	0
390	Office Furniture and Equipment	0			0	0
391	Transportation Equipment	0			0	0
392	Stores Equipment	0			0	0
393	Tools, Shop and Garage Equipment	0			0	0
394	Laboratory Equipment	0			0	0
395	Power Operated Equipment	0			0	0
396	Communication Equipment	0			0	0
397	Miscellaneous Equipment	0			0	0
398	Other Tangible Plant	0			0	0
Total Depreciable Wastewater Plant in Service		0	0	0	0	46

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

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: HOLIDAY HAVEN / LAKE

YEAR OF REPORT
December 31, 2008

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
351	Organization	\$ 0			\$ 0
352	Franchises	(64)	2		2
354	Structures and Improvements	18,051	1,076		1,076
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	1,190	240		240
361	Collection Sewers - Gravity	47,781	3,060		3,060
362	Special Collecting Structures	0			0
363	Services to Customers	682	132		132
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	2,583			0
371	Pumping Equipment	5,655	1,798		1,798
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	188,048	15,596		15,596
381	Plant Sewers	105,185	5,350		5,350
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	282	46		46
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 369,393	\$ 27,300	\$ 0	\$ 27,300

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

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

YEAR OF REPORT
 December 31, 2008

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (e+f-j) (k)
351	Organization	\$ 0	\$	\$	\$ 0	\$ 0
352	Franchises	0			0	(62)
354	Structures and Improvements	0			0	19,127
355	Power Generation Equipment	0			0	0
360	Collection Sewers - Force	0			0	0
361	Collection Sewers - Gravity	7,968			7,968	1,430
362	Special Collecting Structures	0			0	42,873
363	Services to Customers	0			0	0
364	Flow Measuring Devices	0			0	814
365	Flow Measuring Installations	0			0	0
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	0
371	Pumping Equipment	0			0	2,583
374	Reuse Distribution Reservoirs	0			0	7,453
375	Reuse Transmission and Distribution System	0			0	0
380	Treatment and Disposal Equipment	538			538	203,106
381	Plant Sewers	0			0	110,535
382	Outfall Sewer Lines	0			0	0
389	Other Plant Miscellaneous Equipment	0			0	0
390	Office Furniture and Equipment	0			0	0
391	Transportation Equipment	0			0	0
392	Stores Equipment	0			0	0
393	Tools, Shop and Garage Equipment	0			0	0
394	Laboratory Equipment	0			0	0
395	Power Operated Equipment	0			0	0
396	Communication Equipment	0			0	328
397	Miscellaneous Equipment	0			0	0
398	Other Tangible Plant	0			0	0
Total Depreciable Wastewater Plant in Service		\$ 8,506	\$ 0	\$ 0	\$ 8,506	\$ 388,187

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: KINGS COVE / LAKE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 0			\$ 0
352	Franchises	0			0
354	Structures and Improvements	136,940	5,907		5,907
355	Power Generation Equipment	1,360	1,359		1,359
360	Collection Sewers - Force	(6,813)	643		643
361	Collection Sewers - Gravity	3,572	627		627
362	Special Collecting Structures	0			0
363	Services to Customers	2,596	133		133
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	96	21		21
371	Pumping Equipment	10,578	1,524		1,524
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	3,613	734		734
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	3,369	(6)		(6)
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	43,557	(228)		(228)
398	Other Tangible Plant	2,292	809		809
Total Depreciable Wastewater Plant in Service		\$ 201,160	\$ 11,523	\$ 0	\$ 11,523

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

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME (a)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
351	Organization	0			0	0
352	Franchises	0			0	0
354	Structures and Improvements	0			0	142,847
355	Power Generation Equipment	0			0	2,719
360	Collection Sewers - Force	0			0	(6,170)
361	Collection Sewers - Gravity	0			0	4,199
362	Special Collecting Structures	0			0	0
363	Services to Customers	0			0	0
364	Flow Measuring Devices	0			0	2,729
365	Flow Measuring Installations	0			0	0
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	117
371	Pumping Equipment	0			0	12,102
374	Reuse Distribution Reservoirs	0			0	0
375	Reuse Transmission and Distribution System	0			0	0
380	Treatment and Disposal Equipment	556			556	3,791
381	Plant Sewers	0			0	0
382	Outfall Sewer Lines	0			0	0
389	Other Plant Miscellaneous Equipment	0			0	3,363
390	Office Furniture and Equipment	0			0	0
391	Transportation Equipment	0			0	0
392	Stores Equipment	0			0	0
393	Tools, Shop and Garage Equipment	0			0	0
394	Laboratory Equipment	0			0	0
395	Power Operated Equipment	0			0	0
396	Communication Equipment	0			0	0
397	Miscellaneous Equipment	0			0	43,329
398	Other Tangible Plant	0			0	3,101
Total Depreciable Wastewater Plant in Service		556	0	0	556	212,127

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: MORNINGVIEW / LAKE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (f + e)
351	Organization	\$ 0			\$ 0
352	Franchises	90	4		4
354	Structures and Improvements	3,251	131		131
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	2,411	103		103
361	Collection Sewers - Gravity	895	253		253
362	Special Collecting Structures	0			0
363	Services to Customers	2,060	82		82
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	20,622	1,532		1,532
371	Pumping Equipment	71,273			0
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	32,792	25		25
381	Plant Sewers	14			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 133,408	\$ 2,130	\$ 0	\$ 2,130

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

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

YEAR OF REPORT
 December 31, 2008

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SAVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f+j) (k)
351	Organization	0			0	0
352	Franchises	0			0	94
354	Structures and Improvements	0			0	3,382
355	Power Generation Equipment	0			0	0
360	Collection Sewers - Force	0			0	2,514
361	Collection Sewers - Gravity	0			0	1,148
362	Special Collecting Structures	0			0	0
363	Services to Customers	0			0	2,142
364	Flow Measuring Devices	0			0	0
365	Flow Measuring Installations	0			0	0
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	0
371	Pumping Equipment	0			0	22,154
374	Reuse Distribution Reservoirs	0			0	71,273
375	Reuse Transmission and Distribution System	0			0	0
380	Treatment and Disposal Equipment	269			269	32,548
381	Plant Sewers	0			0	14
382	Outfall Sewer Lines	0			0	0
389	Other Plant Miscellaneous Equipment	0			0	0
390	Office Furniture and Equipment	0			0	0
391	Transportation Equipment	0			0	0
392	Stores Equipment	0			0	0
393	Tools, Shop and Garage Equipment	0			0	0
394	Laboratory Equipment	0			0	0
395	Power Operated Equipment	0			0	0
396	Communication Equipment	0			0	0
397	Miscellaneous Equipment	0			0	0
398	Other Tangible Plant	0			0	0
Total Depreciable Wastewater Plant in Service		269	0	0	269	135,269

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: SUMMIT CHASE / LAKE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 3,322	284		\$ 284
352	Franchises	37	6		0
354	Structures and Improvements	29,172	1,274		1,274
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	(3,000)	26		26
361	Collection Sewers - Gravity	27,701	1,294		1,294
362	Special Collecting Structures	0			0
363	Services to Customers	5,096	243		243
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	8,311	(213)		(213)
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	85,207	754		754
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	1,197	399		399
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	2,007	141		141
398	Other Tangible Plant	749	265		265
Total Depreciable Wastewater Plant in Service		\$ 159,799	\$ 4,473	\$ 0	\$ 4,473

* Specify nature of transaction. Transfers and Adjustments

Use () to denote reversal entries.

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f+j) (k)
351	Organization	0	\$	\$	0	\$ 3,606
352	Franchises	0			0	43
354	Structures and Improvements	0			0	30,446
355	Power Generation Equipment	0			0	0
360	Collection Sewers - Force	0			0	(2,974)
361	Collection Sewers - Gravity	0			0	28,995
362	Special Collecting Structures	0			0	0
363	Services to Customers	0			0	5,339
364	Flow Measuring Devices	0			0	0
365	Flow Measuring Installations	0			0	8,098
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	0
371	Pumping Equipment	457			457	85,504
374	Reuse Distribution Reservoirs	0			0	0
375	Reuse Transmission and Distribution System	0			0	0
380	Treatment and Disposal Equipment	251			251	1,345
381	Plant Sewers	0			0	0
382	Outfall Sewer Lines	0			0	0
389	Other Plant Miscellaneous Equipment	0			0	0
390	Office Furniture and Equipment	0			0	0
391	Transportation Equipment	0			0	0
392	Stores Equipment	0			0	0
393	Tools, Shop and Garage Equipment	0			0	0
394	Laboratory Equipment	0			0	0
395	Power Operated Equipment	0			0	0
396	Communication Equipment	0			0	0
397	Miscellaneous Equipment	0			0	2,148
398	Other Tangible Plant	0			0	1,014
Total Depreciable Wastewater Plant in Service		708	\$	\$	708	\$ 163,564

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

YEAR OF REPORT
December 31, 2008

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

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 0			\$ 0
352	Franchises	0			0
354	Structures and Improvements	(11,211)	1,066		1,066
355	Power Generation Equipment	31	34		34
360	Collection Sewers - Force	2,641	361		361
361	Collection Sewers - Gravity	94,007	3,513		3,513
362	Special Collecting Structures	0			0
363	Services to Customers	19,063	731		731
364	Flow Measuring Devices	1,999			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	3,100	278		278
371	Pumping Equipment	29,298	2,955		2,955
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	84,920	8,852		8,852
381	Plant Sewers	0			0
382	Outfall Sewer Lines	17,675	664		664
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 241,523	\$ 18,454	\$ 0	\$ 18,454

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

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

YEAR OF REPORT
 December 31, 2008

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g+h+i) (j)	BALANCE AT END OF YEAR (c+h+j) (k)
351	Organization	0	\$	\$	0	0
352	Franchises	0			0	0
354	Structures and Improvements	0			0	(10,145)
355	Power Generation Equipment	0			0	65
360	Collection Sewers - Force	0			0	3,002
361	Collection Sewers - Gravity	0			0	97,520
362	Special Collecting Structures	0			0	0
363	Services to Customers	0			0	19,794
364	Flow Measuring Devices	0			0	1,999
365	Flow Measuring Installations	0			0	0
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	1,309			1,309	2,069
371	Pumping Equipment	1,748			1,748	30,505
374	Reuse Distribution Reservoirs	0			0	0
375	Reuse Transmission and Distribution System	0			0	0
380	Treatment and Disposal Equipment	521			521	93,251
381	Plant Sewers	0			0	0
382	Outfall Sewer Lines	0			0	18,339
389	Other Plant Miscellaneous Equipment	0			0	0
390	Office Furniture and Equipment	0			0	0
391	Transportation Equipment	0			0	0
392	Stores Equipment	0			0	0
393	Tools, Shop and Garage Equipment	0			0	0
394	Laboratory Equipment	0			0	0
395	Power Operated Equipment	0			0	0
396	Communication Equipment	0			0	0
397	Miscellaneous Equipment	0			0	0
398	Other Tangible Plant	0			0	0
Total Depreciable Wastewater Plant in Service		3,578	\$	\$	3,578	256,399

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: VENETIAN VILLAGE / LAKE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 0	\$	\$	\$ 0
352	Franchises	181	8		8
354	Structures and Improvements	3,026	1,241		1,241
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	9,998	135		135
361	Collection Sewers - Gravity	38,171	1,513		1,513
362	Special Collecting Structures	0			0
363	Services to Customers	8,560	276		276
364	Flow Measuring Devices	566	566		566
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	4,635	266		266
371	Pumping Equipment	35,596	2,265		2,265
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	82,692	7,555		7,555
381	Plant Sewers	0			0
382	Outfall Sewer Lines	1,003	37		37
389	Other Plant Miscellaneous Equipment	72	26		26
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 184,500	\$ 13,888	\$ 0	\$ 13,888

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

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

YEAR OF REPORT
 December 31, 2008

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
351	Organization	0	\$	\$	\$	\$
352	Franchises	0			0	0
354	Structures and Improvements	0			0	189
355	Power Generation Equipment	0			0	4,267
360	Collection Sewers - Force	0			0	0
361	Collection Sewers - Gravity	0			0	10,133
362	Special Collecting Structures	0			0	39,684
363	Services to Customers	0			0	0
364	Flow Measuring Devices	0			0	8,836
365	Flow Measuring Installations	0			0	1,132
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	0
371	Pumping Equipment	2,376			2,376	4,901
374	Reuse Distribution Reservoirs	0			0	35,485
375	Reuse Transmission and Distribution System	0			0	0
380	Treatment and Disposal Equipment	232			232	90,015
381	Plant Sewers	0			0	0
382	Outfall Sewer Lines	0			0	1,040
389	Other Plant Miscellaneous Equipment	0			0	98
390	Office Furniture and Equipment	0			0	0
391	Transportation Equipment	0			0	0
392	Stores Equipment	0			0	0
393	Tools, Shop and Garage Equipment	0			0	0
394	Laboratory Equipment	0			0	0
395	Power Operated Equipment	0			0	0
396	Communication Equipment	0			0	0
397	Miscellaneous Equipment	0			0	0
398	Other Tangible Plant	0			0	0
Total Depreciable Wastewater Plant in Service		\$ 2,608	\$ 0	\$ 0	\$ 2,608	\$ 195,780

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

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.
 YEAR OF REPORT: December 31, 2008

SYSTEM NAME / COUNTY: TOTAL COUNTY / LEE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 0	0	0	0
352	Franchises	0	0	0	0
354	Structures and Improvements	286,129	13,232	0	13,232
355	Power Generation Equipment	8,830	5,502	0	5,502
360	Collection Sewers - Force	15,879	4,724	0	4,724
361	Collection Sewers - Gravity	1,248	438	0	438
362	Special Collecting Structures	6,086	2,436	0	2,436
363	Services to Customers	0	0	0	0
364	Flow Measuring Devices	4,442	1,541	0	1,541
365	Flow Measuring Installations	(733)	13	0	13
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	0	0	0	0
371	Pumping Equipment	344,895	25,714	0	25,714
374	Reuse Distribution Reservoirs	5,579	895	0	895
375	Reuse Transmission and Distribution System	2,154	335	0	335
380	Treatment and Disposal Equipment	1,070,187	113,972	0	113,972
381	Plant Sewers	139	49	0	49
382	Outfall Sewer Lines	57,867	2,396	0	2,396
389	Other Plant Miscellaneous Equipment	75,474	5,272	0	5,272
390	Office Furniture and Equipment	0	353	0	353
391	Transportation Equipment	(424)	1,907	0	1,907
392	Stores Equipment	0	0	0	0
393	Tools, Shop and Garage Equipment	268	213	0	213
394	Laboratory Equipment	760	760	0	760
395	Power Operated Equipment	820	125	0	125
396	Communication Equipment	973	150	0	150
397	Miscellaneous Equipment	405	351	0	351
398	Other Tangible Plant	3,672	1,296	0	1,296
Total Depreciable Wastewater Plant in Service		\$ 1,784,650	\$ 181,674	\$ 0	\$ 181,674

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

UTILITY NAME:

AQUA UTILITIES FLORIDA, INC.

YEAR OF REPORT

December 31, 2008

SYSTEM NAME / COUNTY :

TOTAL COUNTY / LEE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (e+f-j)
351	Organization	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
352	Franchises	0	0	0	0	0
354	Structures and Improvements	0	0	0	0	299,361
355	Power Generation Equipment	0	0	0	0	14,332
360	Collection Sewers - Force	0	0	0	0	20,603
361	Collection Sewers - Gravity	0	0	0	0	1,686
362	Special Collecting Structures	0	0	0	0	8,522
363	Services to Customers	0	0	0	0	0
364	Flow Measuring Devices	0	0	0	0	5,983
365	Flow Measuring Installations	0	0	0	0	(720)
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	0
371	Pumping Equipment	32,916	0	0	32,916	0
374	Reuse Distribution Reservoirs	0	0	0	0	237,693
375	Reuse Transmission and Distribution System	0	0	0	0	6,474
380	Treatment and Disposal Equipment	0	0	0	0	2,489
381	Plant Sewers	0	0	0	0	1,184,159
382	Outfall Sewer Lines	0	0	0	0	188
389	Other Plant Miscellaneous Equipment	1,421	0	0	1,421	60,263
390	Office Furniture and Equipment	0	0	0	0	79,325
391	Transportation Equipment	0	0	0	0	353
392	Stores Equipment	0	0	0	0	1,483
393	Tools, Shop and Garage Equipment	0	0	0	0	0
394	Laboratory Equipment	0	0	0	0	481
395	Power Operated Equipment	0	0	0	0	1,520
396	Communication Equipment	0	0	0	0	945
397	Miscellaneous Equipment	0	0	0	0	1,123
398	Other Tangible Plant	0	0	0	0	756
	Total Depreciable Wastewater Plant in Service	\$ 34,337	\$ 0	\$ 0	\$ 34,337	\$ 1,931,987

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

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: FOUNTAIN LAKES / LEE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

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

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

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.
 SYSTEM NAME / COUNTY: FOUNTAIN LAKES / LEE

YEAR OF REPORT
 December 31, 2008

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

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

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

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY : SOUTH SEAS / LEE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 0			\$ 0
352	Franchises	0			0
354	Structures and Improvements	286,129	13,232		13,232
355	Power Generation Equipment	8,830	5,502		5,502
360	Collection Sewers - Force	15,879	4,724		4,724
361	Collection Sewers - Gravity	1,248	438		438
362	Special Collecting Structures	6,086	2,436		2,436
363	Services to Customers	0			0
364	Flow Measuring Devices	4,442	1,541		1,541
365	Flow Measuring Installations	(733)	13		13
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	244,895	25,714		25,714
374	Reuse Distribution Reservoirs	5,579	895		895
375	Reuse Transmission and Distribution System	2,154	335		335
380	Treatment and Disposal Equipment	1,070,187	113,972		113,972
381	Plant Sewers	139	49		49
382	Outfall Sewer Lines	57,867	2,396		2,396
389	Other Plant Miscellaneous Equipment	75,474	5,272		5,272
390	Office Furniture and Equipment	0	353		353
391	Transportation Equipment	(424)	1,907		1,907
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	268	213		213
394	Laboratory Equipment	760	760		760
395	Power Operated Equipment	820	125		125
396	Communication Equipment	973	150		150
397	Miscellaneous Equipment	405	351		351
398	Other Tangible Plant	3,672	1,296		1,296
Total Depreciable Wastewater Plant in Service		\$ 1,784,650	\$ 181,674	\$ 0	\$ 181,674

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

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

YEAR OF REPORT
 December 31, 2008

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351	Organization	0			0	0
352	Franchises	0			0	0
354	Structures and Improvements	0			0	299,361
355	Power Generation Equipment	0			0	14,332
360	Collection Sewers - Force	0			0	20,603
361	Collection Sewers - Gravity	0			0	1,686
362	Special Collecting Structures	0			0	8,522
363	Services to Customers	0			0	0
364	Flow Measuring Devices	0			0	5,983
365	Flow Measuring Installations	0			0	(720)
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	0
371	Pumping Equipment	32,916			32,916	237,693
374	Reuse Distribution Reservoirs	0			0	6,474
375	Reuse Transmission and Distribution System	0			0	2,489
380	Treatment and Disposal Equipment	0			0	1,184,159
381	Plant Sewers	0			0	188
382	Outfall Sewer Lines	0			0	60,263
389	Other Plant Miscellaneous Equipment	1,421			1,421	79,325
390	Office Furniture and Equipment	0			0	353
391	Transportation Equipment	0			0	1,483
392	Stores Equipment	0			0	0
393	Tools, Shop and Garage Equipment	0			0	481
394	Laboratory Equipment	0			0	1,520
395	Power Operated Equipment	0			0	945
396	Communication Equipment	0			0	1,123
397	Miscellaneous Equipment	0			0	756
398	Other Tangible Plant	0			0	4,968
Total Depreciable Wastewater Plant in Service		34,337	0	0	34,337	1,931,987

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

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL COUNTY / PASCO

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351	Organization	\$ 7,337	\$ 432	\$ 0	\$ 432
352	Franchises	1,547	85	0	85
354	Structures and Improvements	133,982	37,481	0	37,481
355	Power Generation Equipment	259	47	0	47
360	Collection Sewers - Force	298,441	35,742	0	35,742
361	Collection Sewers - Gravity	170,813	15,299	0	15,299
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	1,685	90	0	90
364	Flow Measuring Devices	10,489	1,944	0	1,944
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	32,963	2,274	0	2,274
371	Pumping Equipment	161,038	23,840	0	23,840
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equipment	610,166	43,563	0	43,563
381	Plant Sewers	4,375	4,913	0	4,913
382	Outfall Sewer Lines	71	5	0	5
389	Other Plant Miscellaneous Equipment	63,153	5,085	0	5,085
390	Office Furniture and Equipment	7,277	619	0	619
391	Transportation Equipment	6,805	6,154	0	6,154
392	Stores Equipment	0	0	0	0
393	Tools, Shop and Garage Equipment	1,026	334	0	334
394	Laboratory Equipment	1,966	174	0	174
395	Power Operated Equipment	0	0	0	0
396	Communication Equipment	231	230	0	230
397	Miscellaneous Equipment	404	76	0	76
398	Other Tangible Plant	11,794	2,604	0	2,604
Total Depreciable Wastewater Plant in Service		\$ 1,525,822	\$ 180,991	\$ 0	\$ 180,991

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

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

YEAR OF REPORT
 December 31, 2008

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (k-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
351	Organization	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,769
352	Franchises	0	0	0	0	1,632
354	Structures and Improvements	0	0	0	0	171,463
355	Power Generation Equipment	0	0	0	0	306
360	Collection Sewers - Force	8,947	0	0	8,947	325,236
361	Collection Sewers - Gravity	25,962	0	0	25,962	160,150
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	1,775
364	Flow Measuring Devices	573	0	0	573	11,860
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	0
371	Pumping Equipment	0	0	0	0	35,237
374	Reuse Distribution Reservoirs	0	0	0	0	184,878
375	Reuse Transmission and Distribution System	0	0	0	0	0
380	Treatment and Disposal Equipment	252	0	0	252	653,477
381	Plant Sewers	0	0	0	0	9,288
382	Outfall Sewer Lines	0	0	0	0	76
389	Other Plant Miscellaneous Equipment	0	0	0	0	68,238
390	Office Furniture and Equipment	0	0	0	0	7,896
391	Transportation Equipment	0	0	0	0	12,959
392	Stores Equipment	0	0	0	0	0
393	Tools, Shop and Garage Equipment	0	0	0	0	1,360
394	Laboratory Equipment	0	0	0	0	2,140
395	Power Operated Equipment	0	0	0	0	0
396	Communication Equipment	0	0	0	0	461
397	Miscellaneous Equipment	0	0	0	0	480
398	Other Tangible Plant	0	0	0	0	14,398
Total Depreciable Wastewater Plant in Service		\$ 35,734	\$ 0	\$ 0	\$ 35,734	\$ 1,671,079

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: JASMINE LAKES / PASCO

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 6,061	\$ 352		\$ 352
352	Franchises	0			0
354	Structures and Improvements	123,826	31,500		31,500
355	Power Generation Equipment	259	47		47
360	Collection Sewers - Force	218,934	15,701		15,701
361	Collection Sewers - Gravity	16,035	10,356		10,356
362	Special Collecting Structures	0			0
363	Services to Customers	0			0
364	Flow Measuring Devices	2,907			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	137	820		820
371	Pumping Equipment	107,379	13,013		13,013
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	511,534	35,266		35,266
381	Plant Sewers	0			0
382	Outfall Sewer Lines	71	5		5
389	Other Plant Miscellaneous Equipment	63,153	5,085		5,085
390	Office Furniture and Equipment	7,259	619		619
391	Transportation Equipment	6,805	6,154		6,154
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	487	281		281
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	231	230		230
397	Miscellaneous Equipment	133	47		47
398	Other Tangible Plant	11,794	2,604		2,604
Total Depreciable Wastewater Plant in Service		\$ 1,077,005	\$ 122,080	\$ 0	\$ 122,080

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

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

YEAR OF REPORT
 December 31, 2008

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351	Organization	0			0	6,413
352	Franchises	0			0	0
354	Structures and Improvements	0			0	155,326
355	Power Generation Equipment	0			0	306
360	Collection Sewers - Force	6,284			6,284	228,351
361	Collection Sewers - Gravity	0			0	26,391
362	Special Collecting Structures	0			0	0
363	Services to Customers	0			0	0
364	Flow Measuring Devices	0			0	2,907
365	Flow Measuring Installations	0			0	0
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	0
371	Pumping Equipment	0			0	957
374	Reuse Distribution Reservoirs	0			0	120,392
375	Reuse Transmission and Distribution System	0			0	0
380	Treatment and Disposal Equipment	0			0	0
381	Plant Sewers	0			0	546,800
382	Outfall Sewer Lines	0			0	0
389	Other Plant Miscellaneous Equipment	0			0	76
390	Office Furniture and Equipment	0			0	68,238
391	Transportation Equipment	0			0	7,878
392	Stores Equipment	0			0	12,959
393	Tools, Shop and Garage Equipment	0			0	0
394	Laboratory Equipment	0			0	768
395	Power Operated Equipment	0			0	0
396	Communication Equipment	0			0	0
397	Miscellaneous Equipment	0			0	461
398	Other Tangible Plant	0			0	180
	Total Depreciable Wastewater Plant in Service	6,284	0	0	6,284	1,192,801

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: PALM TERRACE / PASCO

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUMULATED DEPRECIATION (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351	Organization	\$ 286	\$ 13	\$	\$ 13
352	Franchises	1,276	72		72
354	Structures and Improvements	10,156	5,981		5,981
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	3,151	15,388		15,388
361	Collection Sewers - Gravity	153,279	4,869		4,869
362	Special Collecting Structures	0			0
363	Services to Customers	1,037	55		55
364	Flow Measuring Devices	7,582	1,944		1,944
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	12,020	462		462
371	Pumping Equipment	(1,497)	3,577		3,577
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	98,632	8,297		8,297
381	Plant Sewers	4,375	4,913		4,913
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	18			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	425	174		174
394	Laboratory Equipment	1,966			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	271	29		29
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 292,977	\$ 45,774	\$ 0	\$ 45,774

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

UTILITY NAME:

AQUA UTILITIES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY:

PALM TERRACE / PASCO

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g+h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351	Organization	\$ 0	\$	\$	\$ 0	\$ 299
352	Franchises	0			0	1,348
354	Structures and Improvements	0			0	16,137
355	Power Generation Equipment	0			0	0
360	Collection Sewers - Force	0			0	18,539
361	Collection Sewers - Gravity	25,962			25,962	132,186
362	Special Collecting Structures	0			0	0
363	Services to Customers	0			0	1,092
364	Flow Measuring Devices	573			573	8,953
365	Flow Measuring Installations	0			0	0
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	0
371	Pumping Equipment	0			0	12,482
374	Reuse Distribution Reservoirs	0			0	2,080
375	Reuse Transmission and Distribution System	0			0	0
380	Treatment and Disposal Equipment	252			252	106,677
381	Plant Sewers	0			0	9,288
382	Outfall Sewer Lines	0			0	0
389	Other Plant Miscellaneous Equipment	0			0	0
390	Office Furniture and Equipment	0			0	0
391	Transportation Equipment	0			0	18
392	Stores Equipment	0			0	0
393	Tools, Shop and Garage Equipment	0			0	0
394	Laboratory Equipment	0			0	425
395	Power Operated Equipment	0			0	2,140
396	Communication Equipment	0			0	0
397	Miscellaneous Equipment	0			0	3,000
398	Other Tangible Plant	0			0	0
Total Depreciable Wastewater Plant in Service		\$ 26,787	\$ 0	\$ 0	\$ 26,787	\$ 311,964

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

YEAR OF REPORT
December 31, 2008

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

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCURUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 990	67		\$ 67
352	Franchises	271	13		13
354	Structures and Improvements	0			0
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	76,356	4,653		4,653
361	Collection Sewers - Gravity	1,499	74		74
362	Special Collecting Structures	0			0
363	Services to Customers	648	35		35
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	20,806	992		992
371	Pumping Equipment	55,156	7,250		7,250
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	0			0
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	114	53		53
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 155,840	\$ 13,137	\$ 0	\$ 13,137

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

UTILITY NAME:

AQUA UTILITIES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY:

ZEPHYR SHORES / PASCO

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f+j)
351	Organization	\$ 0	\$	\$	\$ 0	\$ 1,057
352	Franchises	0			0	284
354	Structures and Improvements	0			0	0
355	Power Generation Equipment	0			0	0
360	Collection Sewers - Force	2,663			2,663	78,346
361	Collection Sewers - Gravity	0			0	1,573
362	Special Collecting Structures	0			0	0
363	Services to Customers	0			0	683
364	Flow Measuring Devices	0			0	0
365	Flow Measuring Installations	0			0	0
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	0
371	Pumping Equipment	0			0	21,798
374	Reuse Distribution Reservoirs	0			0	62,406
375	Reuse Transmission and Distribution System	0			0	0
380	Treatment and Disposal Equipment	0			0	0
381	Plant Sewers	0			0	0
382	Outfall Sewer Lines	0			0	0
389	Other Plant Miscellaneous Equipment	0			0	0
390	Office Furniture and Equipment	0			0	0
391	Transportation Equipment	0			0	0
392	Stores Equipment	0			0	0
393	Tools, Shop and Garage Equipment	0			0	167
394	Laboratory Equipment	0			0	0
395	Power Operated Equipment	0			0	0
396	Communication Equipment	0			0	0
397	Miscellaneous Equipment	0			0	0
398	Other Tangible Plant	0			0	0
Total Depreciable Wastewater Plant in Service		\$ 2,663	\$ 0	\$ 0	\$ 2,663	\$ 166,314

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

YEAR OF REPORT
December 31, 2008

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

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCURUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351	Organization	\$ 0	\$ 0	\$ 0	\$ 0
352	Franchises	1,202	79	0	79
354	Structures and Improvements	9,139	5,874	0	5,874
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	103,306	21,098	0	21,098
361	Collection Sewers - Gravity	70,234	17,520	0	17,520
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	18,713	685	0	685
364	Flow Measuring Devices	23,886	177	0	177
365	Flow Measuring Installations	9	9	0	9
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	31,231	15,908	0	15,908
371	Pumping Equipment	56,535	14,152	0	14,152
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equipment	6,846	1,628	0	1,628
381	Plant Sewers	77,341	6,694	0	6,694
382	Outfall Sewer Lines	132	24	0	24
389	Other Plant Miscellaneous Equipment	331,968	64,518	0	64,518
390	Office Furniture and Equipment	4,384	2	0	2
391	Transportation Equipment	0	0	0	0
392	Stores Equipment	0	0	0	0
393	Tools, Shop and Garage Equipment	4,635	805	0	805
394	Laboratory Equipment	116	92	0	92
395	Power Operated Equipment	406	0	0	0
396	Communication Equipment	0	0	0	0
397	Miscellaneous Equipment	(325)	59	0	59
398	Other Tangible Plant	14,518	3,739	0	3,739
Total Depreciable Wastewater Plant in Service		\$ 754,276	\$ 153,063	\$ 0	\$ 153,063

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

Transfers and Adjustments

UTILITY NAME:

AQUA UTILITIES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY :

TOTAL COUNTY / POLK

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

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)
351	Organization	0	0	0	0	0
352	Franchises	0	0	0	0	1,281
354	Structures and Improvements	3,563	0	0	3,563	11,450
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	124,404
361	Collection Sewers - Gravity	2,774	0	0	2,774	84,980
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	19,398
364	Flow Measuring Devices	0	0	0	0	24,063
365	Flow Measuring Installations	0	0	0	0	18
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	0
371	Pumping Equipment	4,619	0	0	4,619	47,139
374	Reuse Distribution Reservoirs	0	0	0	0	66,068
375	Reuse Transmission and Distribution System	0	0	0	0	0
380	Treatment and Disposal Equipment	0	0	0	0	0
381	Plant Sewers	0	0	0	0	8,474
382	Outfall Sewer Lines	0	0	0	0	84,035
389	Other Plant Miscellaneous Equipment	0	0	0	0	156
390	Office Furniture and Equipment	0	0	0	0	396,486
391	Transportation Equipment	0	0	0	0	4,386
392	Stores Equipment	0	0	0	0	0
393	Tools, Shop and Garage Equipment	0	0	0	0	0
394	Laboratory Equipment	0	0	0	0	5,440
395	Power Operated Equipment	0	0	0	0	208
396	Communication Equipment	0	0	0	0	466
397	Miscellaneous Equipment	0	0	0	0	0
398	Other Tangible Plant	0	0	0	0	(266)
						18,257
	Total Depreciable Wastewater Plant in Service	10,956	0	0	10,956	896,783

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: BREEZE HILL / POLK

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (#)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 0			0
352	Franchises	0			0
354	Structures and Improvements	0			0
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	0			0
361	Collection Sewers - Gravity	0			0
362	Special Collecting Structures	0			0
363	Services to Customers	0	22		22
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	0			0
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	0	57		57
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 0	\$ 79	\$ 0	\$ 79

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

UTILITY NAME:

AQUA UTILITIES FLORIDA, INC.

YEAR OF REPORT

December 31, 2008

SYSTEM NAME / COUNTY:

BREEZE HILL / POLK

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351	Organization	\$ 0			\$ 0	\$ 0
352	Franchises	0			0	0
354	Structures and Improvements	0			0	0
355	Power Generation Equipment	0			0	0
360	Collection Sewers - Force	0			0	0
361	Collection Sewers - Gravity	0			0	0
362	Special Collecting Structures	0			0	0
363	Services to Customers	0			0	0
364	Flow Measuring Devices	0			0	0
365	Flow Measuring Installations	0			0	0
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	0
371	Pumping Equipment	0			0	0
374	Reuse Distribution Reservoirs	0			0	0
375	Reuse Transmission and Distribution System	0			0	0
380	Treatment and Disposal Equipment	0			0	0
381	Plant Sewers	0			0	57
382	Outfall Sewer Lines	0			0	0
389	Other Plant Miscellaneous Equipment	0			0	0
390	Office Furniture and Equipment	0			0	0
391	Transportation Equipment	0			0	0
392	Stores Equipment	0			0	0
393	Tools, Shop and Garage Equipment	0			0	0
394	Laboratory Equipment	0			0	0
395	Power Operated Equipment	0			0	0
396	Communication Equipment	0			0	0
397	Miscellaneous Equipment	0			0	0
398	Other Tangible Plant	0			0	0
Total Depreciable Wastewater Plant in Service		\$ 0	\$ 0	\$ 0	\$ 0	\$ 79

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

YEAR OF REPORT
December 31, 2008

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

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCURUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 0	\$	\$	\$ 0
352	Franchises	986	38		38
354	Structures and Improvements	2,300	766		766
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	79,938	3,200		3,200
361	Collection Sewers - Gravity	53,287	16,648		16,648
362	Special Collecting Structures	0			0
363	Services to Customers	17,342	637		637
364	Flow Measuring Devices	23,398			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	19,625	3,448		3,448
371	Pumping Equipment	25,320	7,421		7,421
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	1,138	198		198
381	Plant Sewers	43,021	6,906		6,906
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	329,947	63,830		63,830
390	Office Furniture and Equipment	4,366			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	4,525	754		754
394	Laboratory Equipment	104	18		18
395	Power Operated Equipment	406			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	(325)	59		59
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 605,378	\$ 103,923	\$ 0	\$ 103,923

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

UTILITY NAME:

AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY:

LAKE GIBSON ESTATES / POLK

YEAR OF REPORT

December 31, 2008

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351	Organization	0	\$	\$	\$	\$
352	Franchises	0			0	0
354	Structures and Improvements	0			0	1,024
355	Power Generation Equipment	0			0	3,066
360	Collection Sewers - Force	0			0	0
361	Collection Sewers - Gravity	0			0	83,138
362	Special Collecting Structures	0			0	69,935
363	Services to Customers	0			0	0
364	Flow Measuring Devices	0			0	17,979
365	Flow Measuring Installations	0			0	23,398
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	0
371	Pumping Equipment	4,116			4,116	23,073
374	Reuse Distribution Reservoirs	0			0	28,625
375	Reuse Transmission and Distribution System	0			0	0
380	Treatment and Disposal Equipment	0			0	0
381	Plant Sewers	0			0	1,336
382	Outfall Sewer Lines	0			0	49,927
389	Other Plant Miscellaneous Equipment	0			0	0
390	Office Furniture and Equipment	0			0	393,777
391	Transportation Equipment	0			0	4,266
392	Stores Equipment	0			0	0
393	Tools, Shop and Garage Equipment	0			0	0
394	Laboratory Equipment	0			0	5,279
395	Power Operated Equipment	0			0	122
396	Communication Equipment	0			0	406
397	Miscellaneous Equipment	0			0	0
398	Other Tangible Plant	0			0	(266)
	Total Depreciable Wastewater Plant in Service	4,116	\$	\$	\$ 4,116	\$ 705,185

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUALITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: ROSALIE OAKS / POLK

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351	Organization	\$ 0			\$ 0
352	Franchises	74	6		6
354	Structures and Improvements	482	185		185
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	8,125	7,687		7,687
361	Collection Sewers - Gravity	1,511	229		229
362	Special Collecting Structures	0			0
363	Services to Customers	294	42		42
364	Flow Measuring Devices	488	177		177
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	110	165		165
371	Pumping Equipment	1,946	1,051		1,051
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	4,420	396		396
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	2,021	688		688
390	Office Furniture and Equipment	18	2		2
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	12	74		74
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	880	329		329
Total Depreciable Wastewater Plant in Service		\$ 20,381	\$ 11,031	\$ 0	\$ 11,031

* Specify nature of transaction Transfers and Adjustments

(Use (-) to denote reversal entries)

UTILITY NAME:

AQUA UTILITIES FLORIDA, INC.

YEAR OF REPORT

December 31, 2008

SYSTEM NAME / COUNTY :

ROSALIE OAKS / POLK

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351	Organization	\$ 0	\$	\$	\$ 0	\$ 0
352	Franchises	0			0	0
354	Structures and Improvements	0			0	80
355	Power Generation Equipment	0			0	667
360	Collection Sewers - Force	0			0	0
361	Collection Sewers - Gravity	0			0	15,812
362	Special Collecting Structures	0			0	1,740
363	Services to Customers	0			0	0
364	Flow Measuring Devices	0			0	336
365	Flow Measuring Installations	0			0	665
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	0
371	Pumping Equipment	0			0	275
374	Reuse Distribution Reservoirs	0			0	2,997
375	Reuse Transmission and Distribution System	0			0	0
380	Treatment and Disposal Equipment	0			0	0
381	Plant Sewers	0			0	4,816
382	Outfall Sewer Lines	0			0	0
389	Other Plant Miscellaneous Equipment	0			0	0
390	Office Furniture and Equipment	0			0	2,709
391	Transportation Equipment	0			0	30
392	Stores Equipment	0			0	0
393	Tools, Shop and Garage Equipment	0			0	0
394	Laboratory Equipment	0			0	0
395	Power Operated Equipment	0			0	86
396	Communication Equipment	0			0	0
397	Miscellaneous Equipment	0			0	0
398	Other Tangible Plant	0			0	1,209
Total Depreciable Wastewater Plant in Service		\$ 0	\$ 0	\$ 0	\$ 0	\$ 31,412

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: VILLAGE WATER / POLK

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 0			\$ 0
352	Franchises	142	35		35
354	Structures and Improvements	6,357	4,923		4,923
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	15,243	10,211		10,211
361	Collection Sewers - Gravity	15,436	643		643
362	Special Collecting Structures	0			0
363	Services to Customers	1,077	(16)		(16)
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	9	9		9
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	11,496	12,295		12,295
371	Pumping Equipment	29,269	5,680		5,680
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	1,288	977		977
381	Plant Sewers	34,320	(212)		(212)
382	Outfall Sewer Lines	132	24		24
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	110	51		51
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	13,638	3,410		3,410
Total Depreciable Wastewater Plant in Service		\$ 128,517	\$ 38,030	\$ 0	\$ 38,030

* Specify nature of transaction

Use () to denote reversal entries.

Transfers and Adjustments

S-6(a)

GROUP 11-4

UTILITY NAME:

AQUA UTILITIES FLORIDA, INC.

YEAR OF REPORT

December 31, 2008

SYSTEM NAME / COUNTY:

VILLAGE WATER / POLK

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+h-j)
351	Organization	\$ 0	\$	\$	\$ 0	\$ 0
352	Franchises	0			0	177
354	Structures and Improvements	3,563			3,563	7,717
355	Power Generation Equipment	0			0	0
360	Collection Sewers - Force	0			0	25,454
361	Collection Sewers - Gravity	2,774			2,774	13,305
362	Special Collecting Structures	0			0	0
363	Services to Customers	0			0	1,061
364	Flow Measuring Devices	0			0	0
365	Flow Measuring Installations	0			0	18
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	0
371	Pumping Equipment	503			503	23,791
374	Reuse Distribution Reservoirs	0			0	34,446
375	Reuse Transmission and Distribution System	0			0	0
380	Treatment and Disposal Equipment	0			0	0
381	Plant Sewers	0			0	2,265
382	Outfall Sewer Lines	0			0	34,108
389	Other Plant Miscellaneous Equipment	0			0	156
390	Office Furniture and Equipment	0			0	0
391	Transportation Equipment	0			0	0
392	Stores Equipment	0			0	0
393	Tools, Shop and Garage Equipment	0			0	0
394	Laboratory Equipment	0			0	161
395	Power Operated Equipment	0			0	0
396	Communication Equipment	0			0	0
397	Miscellaneous Equipment	0			0	0
398	Other Tangible Plant	0			0	17,048
Total Depreciable Wastewater Plant in Service		\$ 6,840	\$ 0	\$ 0	\$ 6,840	\$ 159,707

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

YEAR OF REPORT
December 31, 2008

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

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 0	0	0	0
352	Franchises	320	21	0	21
354	Structures and Improvements	4,551	971	0	971
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	37,472	6,830	0	6,830
361	Collection Sewers - Gravity	30,781	2,125	0	2,125
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	5,362	455	0	455
364	Flow Measuring Devices	4,868	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	31,590	3,878	0	3,878
371	Pumping Equipment	33,350	3,303	0	3,303
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equipment	236,278	13,712	0	13,712
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant Miscellaneous Equipment	6,615	1,444	0	1,444
390	Office Furniture and Equipment	0	0	0	0
391	Transportation Equipment	0	0	0	0
392	Stores Equipment	0	0	0	0
393	Tools, Shop and Garage Equipment	0	0	0	0
394	Laboratory Equipment	0	0	0	0
395	Power Operated Equipment	97	0	0	0
396	Communication Equipment	0	0	0	0
397	Miscellaneous Equipment	323	44	0	44
398	Other Tangible Plant	0	0	0	0
Total Depreciable Wastewater Plant in Service		\$ 391,607	\$ 32,783	\$ 0	\$ 32,783

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

UTILITY NAME:

AQUA UTILITIES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY :

TOTAL COUNTY / PUTNAM

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

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)
351	Organization	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
352	Franchises	0	0	0	0	341
354	Structures and Improvements	0	0	0	0	5,522
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	44,302
361	Collection Sewers - Gravity	2,039	0	0	2,039	30,867
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	5,817
364	Flow Measuring Devices	0	0	0	0	4,868
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	0
371	Pumping Equipment	0	0	0	0	35,468
374	Reuse Distribution Reservoirs	0	0	0	0	36,653
375	Reuse Transmission and Distribution System	0	0	0	0	0
380	Treatment and Disposal Equipment	791	0	0	791	249,199
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant Miscellaneous Equipment	0	0	0	0	8,059
390	Office Furniture and Equipment	0	0	0	0	0
391	Transportation Equipment	0	0	0	0	0
392	Stores Equipment	0	0	0	0	0
393	Tools, Shop and Garage Equipment	0	0	0	0	0
394	Laboratory Equipment	0	0	0	0	0
395	Power Operated Equipment	0	0	0	0	97
396	Communication Equipment	0	0	0	0	0
397	Miscellaneous Equipment	0	0	0	0	367
398	Other Tangible Plant	0	0	0	0	0
Total Depreciable Wastewater Plant in Service		\$ 2,830	\$ 0	\$ 0	\$ 2,830	\$ 421,560

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

YEAR OF REPORT
December 31, 2008

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

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	0			0
352	Franchises	69	5		5
354	Structures and Improvements	0			0
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	37,614	6,028		6,628
361	Collection Sewers - Gravity	4,055	472		472
362	Special Collecting Structures	0			0
363	Services to Customers	964	181		181
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	26,720	3,634		3,634
371	Pumping Equipment	460	370		370
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	0			0
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	6,269	1,213		1,213
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	97			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 76,248	\$ 12,503	\$ 0	\$ 12,503

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

UTILITY NAME:

AQUA UTILITIES FLORIDA, INC.

YEAR OF REPORT

December 31, 2008

SYSTEM NAME / COUNTY :

BEECHER'S POINT / PUTNAM

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (e-h+i)	BALANCE AT END OF YEAR (e+f-i)
351	Organization	\$ 0	\$	\$	\$ 0	\$ 0
352	Franchises	0			0	74
354	Structures and Improvements	0			0	0
355	Power Generation Equipment	0			0	0
360	Collection Sewers - Force	0			0	0
361	Collection Sewers - Gravity	0			0	44,242
362	Special Collecting Structures	0			0	4,527
363	Services to Customers	0			0	0
364	Flow Measuring Devices	0			0	1,145
365	Flow Measuring Installations	0			0	0
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	0
371	Pumping Equipment	0			0	30,354
374	Reuse Distribution Reservoirs	0			0	830
375	Reuse Transmission and Distribution System	0			0	0
380	Treatment and Disposal Equipment	0			0	0
381	Plant Sewers	0			0	0
382	Outfall Sewer Lines	0			0	0
389	Other Plant Miscellaneous Equipment	0			0	0
390	Office Furniture and Equipment	0			0	7,482
391	Transportation Equipment	0			0	0
392	Stores Equipment	0			0	0
393	Tools, Shop and Garage Equipment	0			0	0
394	Laboratory Equipment	0			0	0
395	Power Operated Equipment	0			0	97
396	Communication Equipment	0			0	0
397	Miscellaneous Equipment	0			0	0
398	Other Tangible Plant	0			0	0
Total Depreciable Wastewater Plant in Service		\$ 0	\$ 0	\$ 0	\$ 0	\$ 88,751

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: PALM PORT / PUTNAM

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 0			\$ 0
352	Franchises	0			0
354	Structures and Improvements	(3,085)	366		366
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	(401)	51		51
361	Collection Sewers - Gravity	9,629	1,021		1,021
362	Special Collecting Structures	0			0
363	Services to Customers	2,964	196		196
364	Flow Measuring Devices	4,868			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	2,389	113		113
371	Pumping Equipment	18,455	1,785		1,785
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	160,895			9,868
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	346	231		231
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	323	44		44
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 196,383	\$ 13,675	\$ 0	\$ 13,675

* Specify nature of transaction. Transfers and Adjustments

Use () to denote reversal entries.

UTILITY NAME:

AQUA UTILITIES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY:

PALM PORT / PUTNAM

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (b)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
351	Organization	\$ 0	\$	\$	\$ 0	\$ 0
352	Franchises	0			0	0
354	Structures and Improvements	0			0	(2,719)
355	Power Generation Equipment	0			0	0
360	Collection Sewers - Force	0			0	(350)
361	Collection Sewers - Gravity	1,458			1,458	9,192
362	Special Collecting Structures	0			0	0
363	Services to Customers	0			0	3,160
364	Flow Measuring Devices	0			0	4,868
365	Flow Measuring Installations	0			0	0
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	0
371	Pumping Equipment	0			0	2,802
374	Reuse Distribution Reservoirs	0			0	20,240
375	Reuse Transmission and Distribution System	0			0	0
380	Treatment and Disposal Equipment	0			0	0
381	Plant Sewers	0			0	170,763
382	Outfall Sewer Lines	0			0	0
389	Other Plant Miscellaneous Equipment	0			0	0
390	Office Furniture and Equipment	0			0	577
391	Transportation Equipment	0			0	0
392	Stores Equipment	0			0	0
393	Tools, Shop and Garage Equipment	0			0	0
394	Laboratory Equipment	0			0	0
395	Power Operated Equipment	0			0	0
396	Communication Equipment	0			0	0
397	Miscellaneous Equipment	0			0	0
398	Other Tangible Plant	0			0	367
Total Depreciable Wastewater Plant in Service		\$ 1,458	\$ 0	\$ 0	\$ 1,458	\$ 208,600

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: PARK MANOR / PUTNAM

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351	Organization	\$ 0			\$ 0
352	Franchises	0			0
354	Structures and Improvements	5,724	389		389
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	259	151		151
361	Collection Sewers - Gravity	7,846	288		288
362	Special Collecting Structures	0			0
363	Services to Customers	(19)	1		1
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	1,120	51		51
371	Pumping Equipment	7,321	636		636
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	13,498	809		809
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 35,749	\$ 2,325	\$ 0	\$ 2,325

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

UTILITY NAME:

AQUA UTILITIES FLORIDA, INC.

YEAR OF REPORT

December 31, 2008

SYSTEM NAME / COUNTY :

PARK MANOR / PUTNAM

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351	Organization	\$ 0	\$	\$	\$ 0	\$ 0
352	Franchises	0			0	0
354	Structures and Improvements	0			0	6,113
355	Power Generation Equipment	0			0	0
360	Collection Sewers - Force	0			0	410
361	Collection Sewers - Gravity	581			581	7,553
362	Special Collecting Structures	0			0	0
363	Services to Customers	0			0	(18)
364	Flow Measuring Devices	0			0	0
365	Flow Measuring Installations	0			0	0
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	0
371	Pumping Equipment	0			0	1,171
374	Reuse Distribution Reservoirs	0			0	7,957
375	Reuse Transmission and Distribution System	0			0	0
380	Treatment and Disposal Equipment	215			215	14,092
381	Plant Sewers	0			0	0
382	Outfall Sewer Lines	0			0	0
389	Other Plant Miscellaneous Equipment	0			0	0
390	Office Furniture and Equipment	0			0	0
391	Transportation Equipment	0			0	0
392	Stores Equipment	0			0	0
393	Tools, Shop and Garage Equipment	0			0	0
394	Laboratory Equipment	0			0	0
395	Power Operated Equipment	0			0	0
396	Communication Equipment	0			0	0
397	Miscellaneous Equipment	0			0	0
398	Other Tangible Plant	0			0	0
Total Depreciable Wastewater Plant in Service		\$ 796	\$ 0	\$ 0	\$ 796	\$ 17,278

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

YEAR OF REPORT
December 31, 2008

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

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 0			\$ 0
352	Franchises	251	16		16
354	Structures and Improvements	1,912	216		216
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	0			0
361	Collection Sewers - Gravity	9,251	344		344
362	Special Collecting Structures	0			0
363	Services to Customers	1,453	77		77
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	1,361	80		80
371	Pumping Equipment	7,114	512		512
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	61,885	3,035		3,035
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 83,227	\$ 4,280	\$ 0	\$ 4,280

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

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

YEAR OF REPORT
 December 31, 2018

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (e+f-j)
351	Organization	0			0	0
352	Franchises	0			0	267
354	Structures and Improvements	0			0	2,128
355	Power Generation Equipment	0			0	0
360	Collection Sewers - Force	0			0	0
361	Collection Sewers - Gravity	0			0	9,595
362	Special Collecting Structures	0			0	0
363	Services to Customers	0			0	1,530
364	Flow Measuring Devices	0			0	0
365	Flow Measuring Installations	0			0	0
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	0
371	Pumping Equipment	0			0	1,441
374	Reuse Distribution Reservoirs	0			0	7,626
375	Reuse Transmission and Distribution System	0			0	0
380	Treatment and Disposal Equipment	576			576	64,344
381	Plant Sewers	0			0	0
382	Outfall Sewer Lines	0			0	0
389	Other Plant Miscellaneous Equipment	0			0	0
390	Office Furniture and Equipment	0			0	0
391	Transportation Equipment	0			0	0
392	Stores Equipment	0			0	0
393	Tools, Shop and Garage Equipment	0			0	0
394	Laboratory Equipment	0			0	0
395	Power Operated Equipment	0			0	0
396	Communication Equipment	0			0	0
397	Miscellaneous Equipment	0			0	0
398	Other Tangible Plant	0			0	0
Total Depreciable Wastewater Plant in Service		576	0	0	576	86,931

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL COUNTY / SEMINOLE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRIUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
351	Organization	\$ 0	\$ 0	\$ 0	\$ 0
352	Franchises	1,822	88	0	88
354	Structures and Improvements	162,422	9,521	0	9,521
355	Power Generation Equipment	19,778	1,248	0	1,248
360	Collection Sewers - Force	276,683	22,487	0	22,487
361	Collection Sewers - Gravity	184,499	25,019	0	25,019
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	38,925	5,706	0	5,706
364	Flow Measuring Devices	5,538	1,253	0	1,253
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	133	43	0	43
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	36,136	2,107	0	2,107
371	Pumping Equipment	183,832	13,548	0	13,548
374	Reuse Distribution Reservoirs	69,157	2,473	0	2,473
375	Reuse Transmission and Distribution System	1,666	557	0	557
380	Treatment and Disposal Equipment	698,617	321,626	0	321,626
381	Plant Sewers	39,137	1,902	0	1,902
382	Outfall Sewer Lines	80,205	4,573	0	4,573
389	Other Plant Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equipment	14,078	651	0	651
391	Transportation Equipment	0	0	0	0
392	Stores Equipment	0	0	0	0
393	Tools, Shop and Garage Equipment	15,279	1,285	0	1,285
394	Laboratory Equipment	7,672	581	0	581
395	Power Operated Equipment	2,263	49	0	49
396	Communication Equipment	17,315	3,137	0	3,137
397	Miscellaneous Equipment	10,282	33	0	33
398	Other Intangible Plant	0	0	0	0
Total Depreciable Wastewater Plant in Service		\$ 1,865,439	\$ 417,887	\$ 0	\$ 417,887

* Specify nature of transaction. Transfers and Adjustments

(Use () to denote reversal entries.

YEAR OF REPORT
December 31, 2008

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

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351	Organization	0	0	0	0	0
352	Franchises	0	0	0	0	1,910
354	Structures and Improvements	3,234	0	0	3,234	168,709
355	Power Generation Equipment	0	0	0	0	21,026
360	Collection Sewers - Force	10,484	0	0	10,484	288,686
361	Collection Sewers - Gravity	0	0	0	0	209,518
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	44,631
364	Flow Measuring Devices	942	0	0	942	5,849
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	176
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	38,243
371	Pumping Equipment	0	0	0	0	197,380
374	Reuse Distribution Reservoirs	0	0	0	0	71,630
375	Reuse Transmission and Distribution System	0	0	0	0	2,223
380	Treatment and Disposal Equipment	4,420	0	0	4,420	1,015,823
381	Plant Sewers	5,054	0	0	5,054	35,385
382	Outfall Sewer Lines	0	0	0	0	84,778
389	Other Plant Miscellaneous Equipment	0	0	0	0	0
390	Office Furniture and Equipment	0	0	0	0	14,729
391	Transportation Equipment	0	0	0	0	0
392	Stores Equipment	0	0	0	0	0
393	Tools, Shop and Garage Equipment	0	0	0	0	16,564
394	Laboratory Equipment	0	0	0	0	8,253
395	Power Operated Equipment	0	0	0	0	2,312
396	Communication Equipment	0	0	0	0	20,452
397	Miscellaneous Equipment	0	0	0	0	10,315
398	Other Tangible Plant	0	0	0	0	0
Total Depreciable Wastewater Plant in Service		\$ 24,734	\$ 0	\$ 0	\$ 24,734	\$ 2,258,592

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

YEAR OF REPORT
December 31, 2008

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

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRAUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 0			\$ 0
352	Franchises	1,397	62		62
354	Structures and Improvements	43,042	2,943		2,943
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	115,826	12,725		12,725
361	Collection Sewers - Gravity	189,212	24,201		24,201
362	Special Collecting Structures	0			0
363	Services to Customers	38,636	5,611		5,611
364	Flow Measuring Devices	942	629		629
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	19,786	1,272		1,272
371	Pumping Equipment	83,587	6,215		6,215
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	1,451	417		417
380	Treatment and Disposal Equipment	365,473	292,979		292,979
381	Plant Sewers	22,448	1,068		1,068
382	Outfall Sewer Lines	80,205	4,573		4,573
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	804			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	9,013	730		730
394	Laboratory Equipment	5,744	434		434
395	Power Operated Equipment	2,157			0
396	Communication Equipment	3,486	848		848
397	Miscellaneous Equipment	872	33		33
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 984,081	\$ 354,740	\$ 0	\$ 354,740

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

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

YEAR OF REPORT
 December 31, 2008

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351	Organization	\$ 0	\$	\$	\$ 0	\$ 0
352	Franchises	0			0	1,459
354	Structures and Improvements	2,859			2,859	43,126
355	Power Generation Equipment	0			0	0
360	Collection Sewers - Force	10,484			10,484	118,067
361	Collection Sewers - Gravity	0			0	213,413
362	Special Collecting Structures	0			0	0
363	Services to Customers	0			0	44,247
364	Flow Measuring Devices	0			0	1,571
365	Flow Measuring Installations	0			0	0
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	21,058
371	Pumping Equipment	0			0	89,802
374	Reuse Distribution Reservoirs	0			0	0
375	Reuse Transmission and Distribution System	0			0	1,868
380	Treatment and Disposal Equipment	0			0	658,452
381	Plant Sewers	0			0	23,516
382	Outfall Sewer Lines	0			0	84,778
389	Other Plant Miscellaneous Equipment	0			0	0
390	Office Furniture and Equipment	0			0	804
391	Transportation Equipment	0			0	0
392	Stores Equipment	0			0	0
393	Tools, Shop and Garage Equipment	0			0	9,743
394	Laboratory Equipment	0			0	6,178
395	Power Operated Equipment	0			0	2,157
396	Communication Equipment	0			0	4,354
397	Miscellaneous Equipment	0			0	905
398	Other Tangible Plant	0			0	0
Total Depreciable Wastewater Plant in Service		\$ 13,343	\$ 0	\$ 0	\$ 13,343	\$ 1,325,478

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: FLORIDA CENTRAL COMMERCE PARK / SEMINOLE

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351	Organization	\$ 0			\$ 0
352	Franchises	425	26		26
354	Structures and Improvements	119,380	6,578		6,578
355	Power Generation Equipment	19,778	1,248		1,248
360	Collection Sewers - Force	160,857	9,762		9,762
361	Collection Sewers - Gravity	(4,713)	818		818
362	Special Collecting Structures	0			0
363	Services to Customers	289	95		95
364	Flow Measuring Devices	4,596	624		624
365	Flow Measuring Installations	0			0
366	Reuse Services	133	43		43
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	16,350	835		835
371	Pumping Equipment	100,245	7,333		7,333
374	Reuse Distribution Reservoirs	69,157	2,473		2,473
375	Reuse Transmission and Distribution System	215	140		140
380	Treatment and Disposal Equipment	333,144	28,647		28,647
381	Plant Sewers	16,689	834		834
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	13,274	651		651
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	6,266	555		555
394	Laboratory Equipment	1,928	147		147
395	Power Operated Equipment	106	49		49
396	Communication Equipment	13,829	2,289		2,289
397	Miscellaneous Equipment	9,410			0
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 881,358	\$ 63,147	\$ 0	\$ 63,147

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

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.
 SYSTEM NAME / COUNTY: FLORIDA CENTRAL COMMERCE PARK / SEMINOLE

YEAR OF REPORT
 December 31, 2008

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

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)	
351	Organization	0			0	0	
352	Franchises	0			0	451	
354	Structures and Improvements	375			375	125,583	
355	Power Generation Equipment	0			0	21,026	
360	Collection Sewers - Force	0			0	170,619	
361	Collection Sewers - Gravity	0			0	(3,895)	
362	Special Collecting Structures	0			0	0	
363	Services to Customers	0			0	384	
364	Flow Measuring Devices	942			942	4,278	
365	Flow Measuring Installations	0			0	0	
366	Reuse Services	0			0	176	
367	Reuse Meters and Meter Installations	0			0	0	
370	Receiving Wells	0			0	17,185	
371	Pumping Equipment	0			0	107,578	
374	Reuse Distribution Reservoirs	0			0	71,030	
375	Reuse Transmission and Distribution System	0			0	355	
380	Treatment and Disposal Equipment	4,420			4,420	357,371	
381	Plant Sewers	5,654			5,654	11,869	
382	Outfall Sewer Lines	0			0	0	
389	Other Plant Miscellaneous Equipment	0			0	0	
390	Office Furniture and Equipment	0			0	13,925	
391	Transportation Equipment	0			0	0	
392	Stores Equipment	0			0	0	
393	Tools, Shop and Garage Equipment	0			0	6,821	
394	Laboratory Equipment	0			0	2,075	
395	Power Operated Equipment	0			0	155	
396	Communication Equipment	0			0	16,118	
397	Miscellaneous Equipment	0			0	9,410	
398	Other Tangible Plant	0			0	0	
Total Depreciable Wastewater Plant in Service						\$ 11,391	\$ 933,114

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: TOTAL COUNTY / SUMNER

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 0	\$ 0	\$ 0	\$ 0
352	Franchises	123	10	0	10
354	Structures and Improvements	246	571	0	571
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	203	97	0	97
361	Collection Sewers - Gravity	(550)	358	0	358
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	0	0	0	0
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	28	28	0	28
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	0	0	0	0
371	Pumping Equipment	1,473	305	0	305
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equipment	1,364	439	0	439
381	Plant Sewers	275	24	0	24
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant Miscellaneous Equipment	86,443	(154)	0	(154)
390	Office Furniture and Equipment	77	7	0	7
391	Transportation Equipment	0	0	0	0
392	Stores Equipment	0	0	0	0
393	Tools, Shop and Garage Equipment	0	0	0	0
394	Laboratory Equipment	0	0	0	0
395	Power Operated Equipment	0	0	0	0
396	Communication Equipment	0	0	0	0
397	Miscellaneous Equipment	0	0	0	0
398	Other Tangible Plant	1,228	402	0	402
Total Depreciable Wastewater Plant in Service		\$ 90,910	\$ 2,087	\$ 0	\$ 2,087

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

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.
 YEAR OF REPORT: December 31, 2008

SYSTEM NAME / COUNTY: TOTAL COUNTY / SUMNER

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
351	Organization	0	0	0	0	0
352	Franchises	0	0	0	0	133
354	Structures and Improvements	0	0	0	0	817
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	300
361	Collection Sewers - Gravity	1,012	0	0	1,012	(1,204)
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	0
364	Flow Measuring Devices	0	0	0	0	0
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	56
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	0
371	Pumping Equipment	0	0	0	0	0
374	Reuse Distribution Reservoirs	0	0	0	0	1,778
375	Reuse Transmission and Distribution System	0	0	0	0	0
380	Treatment and Disposal Equipment	332	0	0	332	1,471
381	Plant Sewers	0	0	0	0	299
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant Miscellaneous Equipment	0	0	0	0	86,289
390	Office Furniture and Equipment	0	0	0	0	84
391	Transportation Equipment	0	0	0	0	0
392	Stores Equipment	0	0	0	0	0
393	Tools, Shop and Garage Equipment	0	0	0	0	0
394	Laboratory Equipment	0	0	0	0	0
395	Power Operated Equipment	0	0	0	0	0
396	Communication Equipment	0	0	0	0	0
397	Miscellaneous Equipment	0	0	0	0	0
398	Other Tangible Plant	0	0	0	0	1,630
Total Depreciable Wastewater Plant in Service		\$ 1,344	\$ 0	\$ 0	\$ 1,344	\$ 91,653

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: JUMPER CREEK / SUMTER

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

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

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.
SYSTEM NAME / COUNTY: JUMPER CREEK / SUMTER

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

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)
351	Organization	0			0	0
352	Franchises	0			0	0
354	Structures and Improvements	0			0	0
355	Power Generation Equipment	0			0	0
360	Collection Sewers - Force	0			0	0
361	Collection Sewers - Gravity	0			0	0
362	Special Collecting Structures	0			0	0
363	Services to Customers	0			0	0
364	Flow Measuring Devices	0			0	0
365	Flow Measuring Installations	0			0	0
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	0
371	Pumping Equipment	0			0	0
374	Reuse Distribution Reservoirs	0			0	0
375	Reuse Transmission and Distribution System	0			0	0
380	Treatment and Disposal Equipment	0			0	0
381	Plant Sewers	0			0	13
382	Outfall Sewer Lines	0			0	0
389	Other Plant Miscellaneous Equipment	0			0	0
390	Office Furniture and Equipment	0			0	0
391	Transportation Equipment	0			0	0
392	Stores Equipment	0			0	0
393	Tools, Shop and Garage Equipment	0			0	0
394	Laboratory Equipment	0			0	0
395	Power Operated Equipment	0			0	0
396	Communication Equipment	0			0	0
397	Miscellaneous Equipment	0			0	0
398	Other Tangible Plant	0			0	0
Total Depreciable Wastewater Plant in Service		\$ 0	\$ 0	\$ 0	\$ 0	\$ 13

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

YEAR OF REPORT
December 31, 2008

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY: THE WOODS / SUMNER

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCURUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351	Organization	\$ 0			\$ 0
352	Franchises	123	10		10
354	Structures and Improvements	246	571		571
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	203	97		97
361	Collection Sewers - Gravity	(550)	358		358
362	Special Collecting Structures	0			0
363	Services to Customers	0			0
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	28	28		28
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	1,473			305
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	1,364	426		426
381	Plant Sewers	275	24		24
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	86,443	(154)		(154)
390	Office Furniture and Equipment	77	7		7
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	1,228	402		402
Total Depreciable Wastewater Plant in Service		\$ 90,910	\$ 2,074	\$ 0	\$ 2,074

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

YEAR OF REPORT
December 31, 2008

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

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f+j) (k)
351	Organization	0	\$	\$	\$	\$
352	Franchises	0			0	0
354	Structures and Improvements	0			0	133
355	Power Generation Equipment	0			0	817
360	Collection Sewers - Force	0			0	0
361	Collection Sewers - Gravity	1,012			1,012	300
362	Special Collecting Structures	0			0	(1,204)
363	Services to Customers	0			0	0
364	Flow Measuring Devices	0			0	0
365	Flow Measuring Installations	0			0	0
366	Reuse Services	0			0	56
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	0
371	Pumping Equipment	0			0	0
374	Reuse Distribution Reservoirs	0			0	1,778
375	Reuse Transmission and Distribution System	0			0	0
380	Treatment and Disposal Equipment	332			332	1,458
381	Plant Sewers	0			0	290
382	Outfall Sewer Lines	0			0	0
389	Other Plant Miscellaneous Equipment	0			0	86,289
390	Office Furniture and Equipment	0			0	84
391	Transportation Equipment	0			0	0
392	Stores Equipment	0			0	0
393	Tools, Shop and Garage Equipment	0			0	0
394	Laboratory Equipment	0			0	0
395	Power Operated Equipment	0			0	0
396	Communication Equipment	0			0	0
397	Miscellaneous Equipment	0			0	0
398	Other Tangible Plant	0			0	1,630
Total Depreciable Wastewater Plant in Service						\$ 91,640

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

YEAR OF REPORT
December 31, 2005

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: JUNGLE DEN / VOLUSIA

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 0	\$	\$	\$ 0
352	Franchises	81	6		6
354	Structures and Improvements	1,953	261		2,61
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	37,903	2,337		2,337
361	Collection Sewers - Gravity	45,638	3,226		3,226
362	Special Collecting Structures	0			0
363	Services to Customers	0			0
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	61	24		24
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	21,370	1,153		1,153
371	Pumping Equipment	(26,742)	696		696
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	57,243	4,325		4,325
381	Plant Sewers	12,015	621		621
382	Outfall Sewer Lines	207	82		82
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	1,879	305		305
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 151,608	\$ 13,036	\$ 0	\$ 13,036

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

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

YEAR OF REPORT
 December 31, 2008

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f+j) (k)
351	Organization	0			0	0
352	Franchises	0			0	87
354	Structures and Improvements	0			0	2,214
355	Power Generation Equipment	0			0	0
360	Collection Sewers - Force	1,093			1,093	39,147
361	Collection Sewers - Gravity	0			0	48,864
362	Special Collecting Structures	0			0	0
363	Services to Customers	0			0	0
364	Flow Measuring Devices	0			0	0
365	Flow Measuring Installations	0			0	85
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	1,187			1,187	21,336
371	Pumping Equipment	1,274			1,274	(27,320)
374	Reuse Distribution Reservoirs	0			0	0
375	Reuse Transmission and Distribution System	0			0	0
380	Treatment and Disposal Equipment	0			0	61,568
381	Plant Sewers	0			0	12,636
382	Outfall Sewer Lines	0			0	289
389	Other Plant Miscellaneous Equipment	0			0	0
390	Office Furniture and Equipment	0			0	0
391	Transportation Equipment	0			0	0
392	Stores Equipment	0			0	0
393	Tools, Shop and Garage Equipment	0			0	0
394	Laboratory Equipment	0			0	0
395	Power Operated Equipment	0			0	0
396	Communication Equipment	0			0	0
397	Miscellaneous Equipment	0			0	2,184
398	Other Tangible Plant	0			0	0
Total Depreciable Wastewater Plant in Service		3,554	0	0	3,554	161,090

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

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

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351	Organization	\$ 0			\$ 0
352	Franchises	2,047	100		100
354	Structures and Improvements	6,046	425		425
355	Power Generation Equipment	37,811	2,281		2,281
360	Collection Sewers - Force	464	35		35
361	Collection Sewers - Gravity	206,863	6,226		6,226
362	Special Collecting Structures	0			0
363	Services to Customers	43,029	1,395		1,395
364	Flow Measuring Devices	2,044	74		74
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	6,460	481		481
371	Pumping Equipment	40,214	893		893
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	129,802	778		778
381	Plant Sewers	3,527	185		185
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	6,870			0
391	Transportation Equipment	7,132	1,780		1,780
392	Stores Equipment	86			0
393	Tools, Shop and Garage Equipment	1,201	102		102
394	Laboratory Equipment	1,201	89		89
395	Power Operated Equipment	300			0
396	Communication Equipment	5,315			0
397	Miscellaneous Equipment	2,856	219		219
398	Other Tangible Plant	0	10,037		10,037
Total Depreciable Wastewater Plant in Service		\$ 503,268	\$ 25,100	\$ 0	\$ 25,100

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

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

YEAR OF REPORT
 December 31, 2008

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

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)
351	Organization	0			0	0
352	Franchises	0			0	2,147
354	Structures and Improvements	0			0	6,471
355	Power Generation Equipment	0			0	40,092
360	Collection Sewers - Force	0			0	499
361	Collection Sewers - Gravity	0			0	213,089
362	Special Collecting Structures	0			0	0
363	Services to Customers	0			0	44,424
364	Flow Measuring Devices	0			0	2,118
365	Flow Measuring Installations	0			0	0
366	Reuse Services	0			0	0
367	Reuse Meters and Meter Installations	0			0	0
370	Receiving Wells	0			0	6,941
371	Pumping Equipment	0			0	41,107
374	Reuse Distribution Reservoirs	0			0	0
375	Reuse Transmission and Distribution System	0			0	0
380	Treatment and Disposal Equipment	0			0	130,580
381	Plant Sewers	0			0	3,712
382	Outfall Sewer Lines	0			0	0
389	Other Plant Miscellaneous Equipment	0			0	0
390	Office Furniture and Equipment	0			0	6,870
391	Transportation Equipment	0			0	8,912
392	Stores Equipment	0			0	86
393	Tools, Shop and Garage Equipment	0			0	1,303
394	Laboratory Equipment	0			0	1,290
395	Power Operated Equipment	0			0	300
396	Communication Equipment	0			0	5,315
397	Miscellaneous Equipment	0			0	3,075
398	Other Tangible Plant	0			0	10,037
Total Depreciable Wastewater Plant in Service						\$ 528,368

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY : LEISURE LAKES / HIGHLANDS

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>242,870</u>
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>7,800</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	<u>0</u>
Total Credits		\$ <u>7,800</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>250,670</u>

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

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

CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271

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

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

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2008

SYSTEM NAME / COUNTY :

HOLIDAY HAVEN / LAKE

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

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

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

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SYSTEM NAME / COUNTY: MORNINGVIEW / LAKE

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

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

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : VALENCIA TERRACE / LAKE

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

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

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : TOTAL COUNTY / LEE

CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271

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

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 : SOUTH SEAS / LEE

CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271

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

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : ZEPHYR SHORES / PASCO

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

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

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2008

SYSTEM NAME / COUNTY : PALM PORT / PUTNAM

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

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

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

SYSTEM NAME / COUNTY: PARK MANOR / PUTNAM

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

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

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

SYSTEM NAME / COUNTY : CHULUOTA / SEMINOLE

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>1,600,680</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>66,470</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	<u>0</u>
Total Credits		\$ <u>66,470</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>1,667,150</u>

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT December 31, 2008
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SYSTEM NAME / COUNTY : JUMPER CREEK / SUMTER

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

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

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

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT

December 31, 2008

SYSTEM NAME / COUNTY : JUNGLE DEN / VOLUSIA

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

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

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

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