

12/13/2006 17:15

ORIGINAL

Beecher's Point - Water

Docket No. 060368-WS

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

Putnam County, Florida

Rate Base Workpapers

Utility Plant in Service

Accumulated Depreciation

CIAC

Accumulated Amortization of CIAC

DOCUMENT NUMBER-DATE

00677 JAN 24 5

FPSC-COMMISSION OF ENV



Index of Rate Base Workpapers- UPIS, Accum Depr, CIAC, Accum Amort of CIAC				
Describe Workpaper	FWS		ASI	
	Water	Sewer	Water	Sewer
	Page ref	Page ref	Page ref	Page ref
Company Header Sheet	1	1	1	1
Index Page	2 a,b	2 a,b	2 a,b	2 a,b
Utility Plant in Service				
Per Books- by month				
2004	3	3	N/A	N/A
2005	4 a,b	4 a,b	4 a,b	4 a,b
2006	5	5	5	5
Details of changes and year end balances since Rate Base last established through 12/31/07				
	6	6	6 a,b	6 a,b
Adjusted Balances				
2004				
Amendatory Order Balances	7	7	N/A	N/A
CWIP to Plant	8	8	N/A	N/A
Retirements	9	9	N/A	N/A
Adjustments	10	10	N/A	N/A
2004 Monthly Balances-Adjusted	11	11	N/A	N/A
2005				
CWIP to Plant	12	12	N/A	N/A
Retirements	13	13	N/A	N/A
Adjustments	14	14	14	14
a,b 2005 Monthly Balances-Adjusted	15 a,b	15 a,b	15 a,b	15 a,b
2006				
CWIP to Plant	16	16	16	16
Retirements	17	17	17	17
Adjustments	18	18	18	18
a,b 2006 Monthly Balances-Adjusted	19 a,b	19 a,b	19 a,b	19 a,b
2007				
CWIP to Plant	20	20	20	20
Retirements	21	21	21	21
Adjustments	22	22	22	22
a,b 2007 Monthly Balances-Adjusted	23 a,b	23 a,b	23 a,b	23 a,b
Accumulated Depreciation				
Per Books- by month				
2004	24	24	N/A	N/A
2005	25 a,b	25 a,b	25 a,b	25 a,b
2006	26	26	26	26
Details of changes and year end balances since Rate Base last established through 12/31/07				
	27	27	27 a,b	27 a,b
Adjusted Balances				
2004				
Amendatory Order Balances	28	28	N/A	N/A
Depreciable Plant	29	29	N/A	N/A
Depreciation Rates	30	30	N/A	N/A
Depreciation Expense	31	31	N/A	N/A
Retirements	32	32	N/A	N/A
Adjustments	33	33	N/A	N/A
2004 Monthly Balances-Adjusted	34	34	N/A	N/A
2005				
Depreciable Plant	35	35	N/A	N/A
Depreciation Rates	36	36	N/A	N/A
Depreciation Expense	37	37	N/A	N/A
Retirements	38	38	N/A	N/A
Adjustments	39	39	39	39
2005 Monthly Balances-Adjusted	40 a,b	40 a,b	40 a,b	40 a,b
2006				
Depreciable Plant	41	41	41	41
Depreciation Rates	42	42	42	42
Depreciation Expense	43	43	43	43
Retirements	44	44	44	44
Adjustments	45	45	45	45
2006 Monthly Balances-Adjusted	46 a,b	46 a,b	46 a,b	46 a,b
2007				
Depreciable Plant	47	47	47	47
Depreciation Rates	48	48	48	48
Depreciation Expense	49	49	49	49
Retirements	50	50	50	50
Adjustments	51	51	51	51
2007 Monthly Balances-Adjusted	52 a,b	52 a,b	52 a,b	52 a,b

Note: pages above marked "a" refer to Rate Base Workpapers which exclude Admin level IT amounts which benefit all Florida systems.
Pages marked "b" are MFR pages which include appropriate amounts as "Computer Equipment" (acct 340.51).

Index of Rate Base Workpapers- UPIS, Accum Depr, CIAC, Accum Amort of CIAC

Describe Workpaper	FWS		ASI	
	Water	Sewer	Water	Sewer
	Page ref	Page ref	Page ref	Page ref
CIAC				
Per Books- by month				
2004	53	53	N/A	N/A
2005	54 a,b	54 a,b	54 a,b	54 a,b
2006	55	55	55	55
Details of changes and year end balances since Rate Base last established through 12/31/07				
	56	56	56 a,b	56 a,b
Adjusted Balances				
2004				
FWS Amendatory Order Balances, or ASI 12/31/04 balances -assigned to categories	57	57	57	57
Amendatory Order Balances	58	58	N/A	N/A
CIAC Additions	59	59	N/A	N/A
Adjustments	60	60	N/A	N/A
Adjusted CIAC Balances	61	61	N/A	N/A
2005				
CIAC Additions	62	62	62	62
Adjustments	62	62	62	62
Adjusted CIAC Balances	63 a,b	63 a,b	63 a,b	63 a,b
2006				
CIAC Additions	64	64	64	64
Adjustments	64	64	64	64
Adjusted CIAC Balances	65 a,b	65 a,b	65 a,b	65 a,b
2007				
CIAC Additions	66	66	66	66
Adjustments	66	66	66	66
Adjusted CIAC Balances	67 a,b	67 a,b	67 a,b	67 a,b
Accumulated Amort of CIAC				
Per Books- by month				
2004	68	68	N/A	N/A
2005	69 a,b	69 a,b	69 a,b	69 a,b
2006	70	70	70	70
Details of changes and year end balances since Rate Base last established through 12/31/07				
	71	71	71 a,b	71 a,b
Adjusted Balances				
2004				
FWS Amendatory Order Balances, or ASI 12/31/04 balances -assigned to categories	72	72	72	72
Amendatory Order Balances	73	73	N/A	N/A
Calculate Amort Rates eff 6/30/04	74-76	74-76	N/A	N/A
CIAC Balances	77	77	N/A	N/A
Amortization Rates	77	77	N/A	N/A
Amortization Expense	78	78	N/A	N/A
Adjustments	78	78	N/A	N/A
2004 Monthly Balances	79	79	N/A	N/A
2005				
Calculate Amort Rates eff 1/1/05	80-82	80,81	80-82	80,81
CIAC Balances	83	83	83	83
Amortization Rates	83	83	83	83
Amortization Expense	84	84	84	84
Adjustments	84	84	84	84
2005 Monthly Balances	85 a,b	85 a,b	85 a,b	85 a,b
2006				
Calculate Amort Rates eff 1/1/06	86-88	86-88	86,87	86,87
Calculate Amort Rates eff 5/1/06	89-91	89,90	N/A	N/A
CIAC Balances	92	92	92	92
Amortization Rates	92	92	92	92
Amortization Expense	93	93	93	93
Adjustments	93	93	93	93
2006 Monthly Balances	94 a,b	94 a,b	94 a,b	94 a,b
2007				
Calculate Amort Rates eff 1/1/07	95-97	95-96	95,96	95,96
CIAC Balances	98	98	98	98
Amortization Rates	98	98	98	98
Amortization Expense	99	99	99	99
Adjustments	99	99	99	99
2006 Monthly Balances	100 a,b	100 a,b	100 a,b	100 a,b

Note: pages above marked "a" refer to Rate Base Workpapers which exclude Admin level IT amounts which benefit all Florida systems.
 Pages marked "b" are MFR pages which include appropriate amounts as "Computer Equipment" (acct 340.51)

2b

Schedule of Water Plant in Service By Primary Account- 2004 June through December Balances- 2004									Florida Public Service Commission		
Beecher's Point - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected []			=input field Explanation: Provide UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.						Schedule: A-5 Page: 2 of 8 Preparer: <name>		
Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04		
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0	0	0	0	0	0		
3	302.1	Franchises	0	0	0	0	0	0	0		
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0	0	0	0	0	0		
7	304.2	Structures & Improvements	0	0	0	0	0	0	0		
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0		
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0		
10	307.2	Wells & Springs	0	0	0	0	0	0	0		
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0		
12	309.2	Supply Mains	0	0	0	0	0	0	0		
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0		
14	311.2	Pumping Equipment	0	0	0	0	0	0	0		
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0	0	0	0	0	0		
18	304.3	Structures & Improvements	0	0	0	0	0	0	0		
19	311.3	Pumping Equipment	0	0	0	0	0	0	0		
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0		
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0	0	0	0	0	0		
24	304.4	Structures & Improvements	0	0	0	0	0	0	0		
25	311.4	Pumping Equipment	0	0	0	0	0	0	0		
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0		
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0		
28	333.4	Services	0	0	0	0	0	0	0		
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0		
30	335.4	Hydrants	0	0	0	0	0	0	0		
31	336.4	Backflow Prevention	0	0	0	0	0	0	0		
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0	0	0	0	0	0		
35	304.5	Structures & Improvements	0	0	0	0	0	0	0		
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0		
37	340.51	Computer Equipment	0	0	0	0	0	0	0		
38	341.5	Transportation Equipment	0	0	0	0	0	0	0		
39	342.5	Stores Equipment	0	0	0	0	0	0	0		
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0		
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0		
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0		
43	346.5	Communication Equipment	0	0	0	0	0	0	0		
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0		
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0		
46		TOTAL	0	0	0	0	0	0	0		

Schedule of Water Plant in Service By Primary Account: 2005		Florida Public Service Commission														
Monthly UPIS Balances per Books: 2005		Schedule: A-5														
Beecher's Point - Water		Page: 5 of 8														
Docket No. 060368-WS		Preparer: <name>														
Schedule Year Ended: 2005																
Historic [X] or Projected []																
Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3)	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

4a

Schedule of Water Plant in Service By Primary Account

Test Year Average balance
 Beecher's Point
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5
 Page: 2 of 5
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

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Schedule of Water Plant in Service By Primary Account- 2006								
Monthly UPIS Balances per Books- 2006								
Beecher's Point - Water		101	6438	FWS	Beecher's Point - Water			
Docket No. 060368-WS		Explanation: Provide UPIS balances by account for the period beginning 12/31/05 through 12/31/06, and 13 month Average.						
Schedule Year Ended: 2006								
Historic [] or Projected [x]								
Line	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
No.	No.	AccountName	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	0	0	0	0	0	15,000
7	304.2	Structures & Improvements	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	556
25	311.4	Pumping Equipment	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	46,823
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	92,689
28	333.4	Services	0	0	0	0	0	4,201
29	334.4	Meters & Meter Installations	0	0	0	0	0	8,623
30	335.4	Hydrants	0	0	0	0	0	750
31	336.4	Backflow Prevention	0	0	0	0	0	25,842
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	194,676

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

Florida Public Service Commission

Beecher's Point
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

Schedule: A-4
Page: 2 of 2
Preparer: Robert M. Griffin

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
	2000		
30	Additions		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance		
	2001		
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance		
	2002		
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance		
	2003		
42	Additions		
43	Retirements		
44	Adjustments		
45	06/30/04 Amend. Order Balance	192,669	383,310
	2004		
46	Additions	556	0
47	Retirements	0	0
48	Adjustments	0	0
49	12/31/04 Balance	193,225	383,310
	2005		
50	Additions	228	1,163
51	Retirements	0	0
52	Adjustments	604	205
53	12/31/05 Balance	194,057	384,678
	2006		
54	Additions	4,239	841
55	Retirements	(460)	0
56	Adjustments	1,521	517
57	12/31/06 Balance	199,357	386,036
	2007		
58	Additions	3,000	0
59	Retirements	(328)	0
60	Adjustments	746	253
61	12/31/07 Balance	202,775	386,289

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

6

Schedule of Water Plant in Service By Primary Account- 2004
Amendatory Order Balances as of 6/30/04

Florida Public Service Commission

Beecher's Point - Water
Docket No. 060368-WS
Schedule Year Ended: 2004
Historic or Projected

Explanation: Provide UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc.
The balances as of 6/30/04 should be from the PSC's Amendatory Order issued Feb 27, 2006.

Schedule: A-5
Page: 5 of 8
Preparer: <name>

Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	192	192	192	192	192	192	192
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights	15,000	15,000	15,000	15,000	15,000	15,000	15,000
7	304.2	Structures & Improvements	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	46,823	46,823	46,823	46,823	46,823	46,823	46,823
27	331.4	Transm. & Distribution Mains	91,466	91,466	91,466	91,466	91,466	91,466	91,466
28	333.4	Services	4,201	4,201	4,201	4,201	4,201	4,201	4,201
29	334.4	Meters & Meter Installations	8,395	8,395	8,395	8,395	8,395	8,395	8,395
30	335.4	Hydrants	750	750	750	750	750	750	750
31	336.4	Backflow Prevention	25,842	25,842	25,842	25,842	25,842	25,842	25,842
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
33		GENERAL PLANT							
34	303.5	Land & Land Rights	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0
46		TOTAL	192,669	192,669	192,669	192,669	192,669	192,669	192,669

Schedule of Water Plant in Service By Primary Account- 2004
 CWIP to Plant -July through December 2004

Florida Public Service Commission

Beecher's Point - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 Historic [x] or Projected []

Explanation: Provide 2004 amounts for projects that were physically placed
 in service after acquisition 6/30/04.

Schedule: A-5
 Page: 6 of 8
 Preparer: <name>

Line No.	Acct No.	(1) AccountName	(2)	(3) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec
1		INTANGIBLE PLANT							
2	301.1	Organization							
3	302.1	Franchises							
4	339.1	Other Plant & Misc. Equipment							
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights							
7	304.2	Structures & Improvements							
8	305.2	Collect. & Impound Reservoirs							
9	306.2	Lake, River & Other Intakes							
10	307.2	Wells & Springs							
11	308.2	Infiltration Galleries & Tunnels							
12	309.2	Supply Mains							
13	310.2	Power Generation Equipment							
14	311.2	Pumping Equipment							
15	339.2	Other Plant & Misc. Equipment							
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights							
18	304.3	Structures & Improvements							
19	311.3	Pumping Equipment							
20	320.3	Water Treatment Equipment							
21	339.3	Other Plant & Misc. Equipment							
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights							
24	304.4	Structures & Improvements				556			
25	311.4	Pumping Equipment							
26	330.4	Distr. Reservoirs & Standpipes							
27	331.4	Transm. & Distribution Mains							
28	333.4	Services							
29	334.4	Meters & Meter Installations							
30	335.4	Hydrants							
31	336.4	Backflow Prevention							
32	339.4	Other Plant & Misc. Equipment							
33		GENERAL PLANT							
34	303.5	Land & Land Rights							
35	304.5	Structures & Improvements							
36	340.5	Office Furniture & Equipment							
37	340.51	Computer Equipment							
38	341.5	Transportation Equipment							
39	342.5	Stores Equipment							
40	343.5	Tools, Shop & Garage Equipment							
41	344.5	Laboratory Equipment							
42	345.5	Power Operated Equipment							
43	346.5	Communication Equipment							
44	347.5	Miscellaneous Equipment							
45	348.5	Other Tangible Plant							
46		TOTAL		0	0	0	556	0	0

CWIP @ acquisition



Schedule of Water Plant in Service By Primary Account- 2004
Retirements-July through December 2004

Beecher's Point - Water
Docket No. 060368-WS
Schedule Year Ended: 2004
Historic or Projected

Explanation: Provide Retirements that were physically made after the date of Acquisition 6/30/04.

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Florida Public Service Commission

Schedule: A-5
Page: 7 of 8
Preparer: <name>

Line No.	Acct No.	(1) AccountName	(2)	(3) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec
1		INTANGIBLE PLANT							
2	301.1	Organization							
3	302.1	Franchises							
4	339.1	Other Plant & Misc. Equipment							
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights							
7	304.2	Structures & Improvements							
8	305.2	Collect. & Impound Reservoirs							
9	306.2	Lake, River & Other Intakes							
10	307.2	Wells & Springs							
11	308.2	Infiltration Galleries & Tunnels							
12	309.2	Supply Mains							
13	310.2	Power Generation Equipment							
14	311.2	Pumping Equipment							
15	339.2	Other Plant & Misc. Equipment							
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights							
18	304.3	Structures & Improvements							
19	311.3	Pumping Equipment							
20	320.3	Water Treatment Equipment							
21	339.3	Other Plant & Misc. Equipment							
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights							
24	304.4	Structures & Improvements							
25	311.4	Pumping Equipment							
26	330.4	Distr. Reservoirs & Standpipes							
27	331.4	Transm. & Distribution Mains							
28	333.4	Services							
29	334.4	Meters & Meter Installations							
30	335.4	Hydrants							
31	336.4	Backflow Prevention							
32	339.4	Other Plant & Misc. Equipment							
33		GENERAL PLANT							
34	303.5	Land & Land Rights							
35	304.5	Structures & Improvements							
36	340.5	Office Furniture & Equipment							
37	340.51	Computer Equipment							
38	341.5	Transportation Equipment							
39	342.5	Stores Equipment							
40	343.5	Tools, Shop & Garage Equipment							
41	344.5	Laboratory Equipment							
42	345.5	Power Operated Equipment							
43	346.5	Communication Equipment							
44	347.5	Miscellaneous Equipment							
45	348.5	Other Tangible Plant							
42	TOTAL			0	0	0	0	0	0

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Schedule of Water Plant in Service By Primary Account- 2004
Adjustments to UPIS-July through December 2004

Florida Public Service Commission

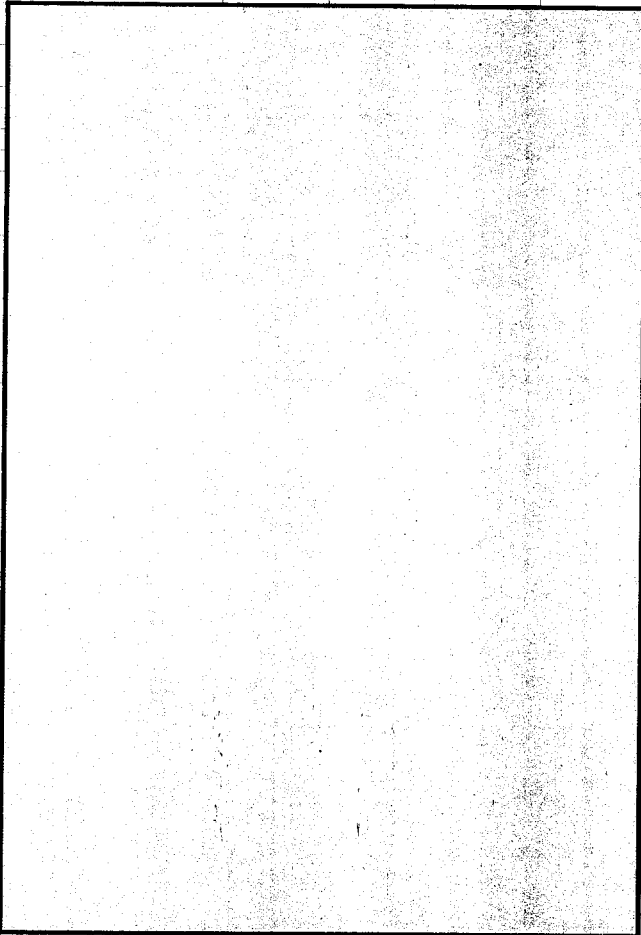
Beecher's Point - Water
Docket No. 060368-WS
Schedule Year Ended: 2004
Historic [X] or Projected []

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Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2004 since the date of Acquisition 6/30/04.

Schedule: A-5
Page: 8 of 8
Preparer: <name>

Line No.	Acct No.	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Jul	Aug	Sep	Oct	Nov	Dec	
1		INTANGIBLE PLANT							
2	301.1	Organization							
3	302.1	Franchises							
4	339.1	Other Plant & Misc. Equipment							
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights							
7	304.2	Structures & Improvements							
8	305.2	Collect. & Impound Reservoirs							
9	306.2	Lake, River & Other Intakes							
10	307.2	Wells & Springs							
11	308.2	Infiltration Galleries & Tunnels							
12	309.2	Supply Mains							
13	310.2	Power Generation Equipment							
14	311.2	Pumping Equipment							
15	339.2	Other Plant & Misc. Equipment							
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights							
18	304.3	Structures & Improvements							
19	311.3	Pumping Equipment							
20	320.3	Water Treatment Equipment							
21	339.3	Other Plant & Misc. Equipment							
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights							
24	304.4	Structures & Improvements							
25	311.4	Pumping Equipment							
26	330.4	Distr. Reservoirs & Standpipes							
27	331.4	Transm. & Distribution Mains							
28	333.4	Services							
29	334.4	Meters & Meter Installations							
30	335.4	Hydrants							
31	336.4	Backflow Prevention							
32	339.4	Other Plant & Misc. Equipment							
33		GENERAL PLANT							
34	303.5	Land & Land Rights							
35	304.5	Structures & Improvements							
36	340.5	Office Furniture & Equipment							
37	340.51	Computer Equipment							
38	341.5	Transportation Equipment							
39	342.5	Stores Equipment							
40	343.5	Tools, Shop & Garage Equipment							
41	344.5	Laboratory Equipment							
42	345.5	Power Operated Equipment							
43	346.5	Communication Equipment							
44	347.5	Miscellaneous Equipment							
45	348.5	Other Tangible Plant							
46		TOTAL	0	0	0	0	0	0	0



Schedule of Water Plant in Service By Primary Account- 2004
Adjusted UPIS Balances- June through December 2004

Florida Public Service Commission

Beecher's Point - Water
Docket No. 060368-WS
Schedule Year Ended: 2004
Historic [x] or Projected []

Explanation: Provide Adjusted UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.

Schedule: A-5
Page: 4 of 8
Preparer: <name>

Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	192	192	192	192	192	192	192
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights	15,000	15,000	15,000	15,000	15,000	15,000	15,000
7	304.2	Structures & Improvements	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	556	556	556
25	311.4	Pumping Equipment	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	46,823	46,823	46,823	46,823	46,823	46,823	46,823
27	331.4	Transm. & Distribution Mains	91,466	91,466	91,466	91,466	91,466	91,466	91,466
28	333.4	Services	4,201	4,201	4,201	4,201	4,201	4,201	4,201
29	334.4	Meters & Meter Installations	8,395	8,395	8,395	8,395	8,395	8,395	8,395
30	335.4	Hydrants	750	750	750	750	750	750	750
31	336.4	Backflow Prevention	25,842	25,842	25,842	25,842	25,842	25,842	25,842
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
33		GENERAL PLANT							
34	303.5	Land & Land Rights	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0
46		TOTAL	192,669	192,669	192,669	192,669	193,225	193,225	193,225

Schedule of Water Plant in Service By Primary Account- 2005 CWIP to Plant -Jan through December 2005		FWS Properties												Florida Public Service Commission		
Beecher's Point - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []		[] =input field												Schedule: A-5 Page: 6 of 8 Preparer: <name>		
Explanation: Provide amounts for projects that were physically placed in service during 2005.		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Acct No.	AccountName	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2005 Total	
1		INTANGIBLE PLANT														0
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														0
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														0
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains														0
28	333.4	Services														0
29	334.4	Meters & Meter Installations							228							228
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														0
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46	TOTAL		0	0	0	0	228	0	0	0	0	0	0	0	0	228

12

Schedule of Water Plant in Service By Primary Account- 2005 Retirements-January through December 2005		FWS Properties											Florida Public Service Commission			
Beecher's Point - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>		[input field]											Schedule: A-5 Page: 7 of 8 Preparer: <name>			
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains														0
28	333.4	Services														0
29	334.4	Meters & Meter Installations														0
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46	TOTAL			0	0	0	0	0	0	0	0	0	0	0	0	0

13

Schedule of Water Plant in Service By Primary Account- 2005 Adjustments to UPIS-January through December 2005		FWS Properties											Florida Public Service Commission			
Beecher's Point - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []		[redacted] =input field											Schedule: A-5			
		Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2005											Page: 8 of 8			
													Preparer: <name>			
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains														0
28	333.4	Services														0
29	334.4	Meters & Meter Installations														0
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0

HI

Schedule of Water Plant in Service By Primary Account- 2005 Adjusted UPIS Balances- December 2004 through December 2005													FWS Properties		Florida Public Service Commission		
Beecher's Point - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []													Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month average		Schedule: A-5	Page: 4 of 8	Preparer: <name>
Line No.	Acct No.	(1) AccountName	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance	
1		INTANGIBLE PLANT															
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	302.1	Franchises	192	192	192	192	192	192	192	192	192	192	192	192	192	192	
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5		SOURCE OF SUPPLY & PUMPING PLANT															
6	303.2	Land & Land Rights	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16		WATER TREATMENT PLANT															
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
22		TRANSMISSION & DISTRIBUTION PLANT															
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	304.4	Structures & Improvements	556	556	556	556	556	556	556	556	556	556	556	556	556	556	
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	330.4	Distr. Reservoirs & Standpipes	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	
27	331.4	Transm. & Distribution Mains	91,466	91,466	91,466	91,466	91,466	91,466	91,466	91,466	91,466	91,466	91,466	91,466	91,466	91,466	
28	333.4	Services	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	
29	334.4	Meters & Meter Installations	8,395	8,395	8,395	8,395	8,395	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,535	
30	335.4	Hydrants	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
31	336.4	Backflow Prevention	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
33		GENERAL PLANT															
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
46		TOTAL	193,225	193,225	193,225	193,225	193,225	193,453	193,453	193,453	193,453	193,453	193,453	193,453	193,453	193,365	

15a

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Beecher's Point

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	192	192	192	192	192	192	192	192	192	192	192	192	192	192
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	556	556	556	556	556	556	556	556	556	556	556	556	556	556
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823
27	331.4	Transm. & Distribution Mains	91,466	91,466	91,466	91,466	91,466	91,466	91,466	91,466	91,466	91,466	91,466	91,466	91,466	91,466
28	333.4	Services	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201
29	334.4	Meters & Meter Installations	8,395	8,395	8,395	8,395	8,395	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,535
30	335.4	Hydrants	750	750	750	750	750	750	750	750	750	750	750	750	750	750
31	336.4	Backflow Prevention	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	56	371	469	604	115
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	193,225	193,225	193,225	193,225	193,225	193,453	193,453	193,453	193,453	193,509	193,824	193,922	194,057	193,481
47		Subtotal Land & Land Rights	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000

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Schedule of Water Plant in Service By Primary Account- 2006 CWIP to Plant -Jan through December 2006															Florida Public Service Commission	
Beecher's Point - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [] or Projected [x]															Schedule: A-5 Page: 6 of 8 Preparer: <name>	
Explanation: Provide amounts by month for projects that were physically placed in service during 2006.																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains			1,223				1,000			1,000			1,016	4,239
28	333.4	Services														0
29	334.4	Meters & Meter Installations														0
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	1,223	0	0	1,000	0	0	1,000	0	0	1,016	4,239

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Schedule of Water Plant in Service By Primary Account- 2006													Florida Public Service Commission			
Retirements-January through December 2006																
Beecher's Point - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [] or Projected [x]													Schedule: A-5 Page: 7 of 8 Preparer: <name>			
Explanation: Provide Retirements that were physically made during 2006.																
[] =input field																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Totals
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains							(109)			(109)			(242)	(460)
28	333.4	Services														0
29	334.4	Meters & Meter Installations														0
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	0	0	0	(109)	0	0	(109)	0	0	(242)	(460)

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Schedule of Water Plant in Service By Primary Account- 2006 Adjustments to UPIS-January through December 2006													Florida Public Service Commission			
Beecher's Point - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [] or Projected [x]													Schedule: A-5 Page: 8 of 8 Preparer: <name>			
Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2006																
Line No.	Acct No.	AccountName	(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) Total	(14) Adjusts
1		INTANGIBLE PLANT														
2	301.1	Organization													0	
3	302.1	Franchises													0	
4	339.1	Other Plant & Misc. Equipment													0	
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights													0	
7	304.2	Structures & Improvements													0	
8	305.2	Collect. & Impound Reservoirs													0	
9	306.2	Lake, River & Other Intakes													0	
10	307.2	Wells & Springs													0	
11	308.2	Infiltration Galleries & Tunnels													0	
12	309.2	Supply Mains													0	
13	310.2	Power Generation Equipment													0	
14	311.2	Pumping Equipment													0	
15	339.2	Other Plant & Misc. Equipment													0	
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights													0	
18	304.3	Structures & Improvements													0	
19	311.3	Pumping Equipment													0	
20	320.3	Water Treatment Equipment													0	
21	339.3	Other Plant & Misc. Equipment													0	
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights													0	
24	304.4	Structures & Improvements													0	
25	311.4	Pumping Equipment													0	
26	330.4	Distr. Reservoirs & Standpipes													0	
27	331.4	Transm. & Distribution Mains													0	
28	333.4	Services													0	
29	334.4	Meters & Meter Installations													0	
30	335.4	Hydrants													0	
31	336.4	Backflow Prevention													0	
32	339.4	Other Plant & Misc. Equipment													0	
33		GENERAL PLANT														
34	303.5	Land & Land Rights													0	
35	304.5	Structures & Improvements													0	
36	340.5	Office Furniture & Equipment													0	
37	340.51	Computer Equipment													0	
38	341.5	Transportation Equipment													0	
39	342.5	Stores Equipment													0	
40	343.5	Tools, Shop & Garage Equipment													0	
41	344.5	Laboratory Equipment													0	
42	345.5	Power Operated Equipment													0	
43	346.5	Communication Equipment													0	
44	347.5	Miscellaneous Equipment													0	
45	348.5	Other Tangible Plant													0	
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	

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Schedule of Water Plant in Service By Primary Account- 2006 Adjusted UPIS Balances- December 2005 through December 2006													Florida Public Service Commission			
Beecher's Point - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [] or Projected [x]													Schedule: A-5	Page: 4 of 8	Preparer: <name>	
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average																
Line No.	Acct No.	(1) AccountName	(2) Prior Year 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	192	192	192	192	192	192	192	192	192	192	192	192	192	192
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	556	556	556	556	556	556	556	556	556	556	556	556	556	556
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823
27	331.4	Transm. & Distribution Mains	91,466	91,466	91,466	92,689	92,689	92,689	93,580	93,580	93,580	94,471	94,471	94,471	95,245	93,220
28	333.4	Services	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201
29	334.4	Meters & Meter Installations	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623
30	335.4	Hydrants	750	750	750	750	750	750	750	750	750	750	750	750	750	750
31	336.4	Backflow Prevention	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	193,453	193,453	193,453	194,676	194,676	194,676	195,567	195,567	195,567	196,458	196,458	196,458	197,232	195,207

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Schedule of Water Plant in Service By Primary Account

Test Year Average balance
 Beecher's Point
 Docket No. 060368-WS
 Schedule Year Ending 12/31/06
 Historical [] Projected [X]

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	192	192	192	192	192	192	192	192	192	192	192	192	192	192
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	556	556	556	556	556	556	556	556	556	556	556	556	556	556
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Dislr. Reservoirs & Standpipes	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823
27	331.4	Transm. & Distribution Mains	91,466	91,466	91,466	92,689	92,689	92,689	93,580	93,580	93,580	94,471	94,471	94,471	95,245	93,220
28	333.4	Services	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201
29	334.4	Meters & Meter Installations	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623
30	335.4	Hydrants	750	750	750	750	750	750	750	750	750	750	750	750	750	750
31	336.4	Backflow Prevention	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	604	604	604	656	656	870	909	909	909	909	909	909	2,125	890
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	194,057	194,057	194,057	195,332	195,332	195,546	196,476	196,476	196,476	197,367	197,367	197,367	199,357	196,097
47		Subtotal Land & Land Rights	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000

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Schedule of Water Plant in Service By Primary Account- 2007 CWIP to Plant -Jan through December 2007		FWS Properties												Florida Public Service Commission	
Beecher's Point - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [x]		Explanation: Provide amounts for projects that were physically placed in service during 2007.												Schedule: A-6 Page: 6 of 8 Preparer: <name>	
Line No.	Acct No.	(1) AccountName	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT													
2	301.1	Organization													0
3	302.1	Franchises													0
4	339.1	Other Plant & Misc. Equipment													0
5		SOURCE OF SUPPLY & PUMPING PLANT													
6	303.2	Land & Land Rights													0
7	304.2	Structures & Improvements													0
8	305.2	Collect. & Impound Reservoirs													0
9	306.2	Lake, River & Other Intakes													0
10	307.2	Wells & Springs													0
11	308.2	Infiltration Galleries & Tunnels													0
12	309.2	Supply Mains													0
13	310.2	Power Generation Equipment													0
14	311.2	Pumping Equipment													0
15	339.2	Other Plant & Misc. Equipment													0
16		WATER TREATMENT PLANT													
17	303.3	Land & Land Rights													0
18	304.3	Structures & Improvements													0
19	311.3	Pumping Equipment													0
20	320.3	Water Treatment Equipment													0
21	339.3	Other Plant & Misc. Equipment													0
22		TRANSMISSION & DISTRIBUTION PLANT													
23	303.4	Land & Land Rights													0
24	304.4	Structures & Improvements													0
25	311.4	Pumping Equipment													0
26	330.4	Distr. Reservoirs & Standpipes													0
27	331.4	Transm. & Distribution Mains			750			750			750			750	3,000
28	333.4	Services													0
29	334.4	Meters & Meter Installations													0
30	335.4	Hydrants													0
31	336.4	Backflow Prevention													0
32	339.4	Other Plant & Misc. Equipment													0
33		GENERAL PLANT													
34	303.5	Land & Land Rights													0
35	304.5	Structures & Improvements													0
36	340.5	Office Furniture & Equipment													0
37	340.51	Computer Equipment													0
38	341.5	Transportation Equipment													0
39	342.5	Stores Equipment													0
40	343.5	Tools, Shop & Garage Equipment													0
41	344.5	Laboratory Equipment													0
42	345.5	Power Operated Equipment													0
43	346.5	Communication Equipment													0
44	347.5	Miscellaneous Equipment													0
45	348.5	Other Tangible Plant													0
46		TOTAL	0	0	750	0	0	750	0	0	750	0	0	750	3,000

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Schedule of Water Plant in Service By Primary Account- 2007		FWS Properties											Florida Public Service Commission			
Retirements-January through December 2007																
Beecher's Point - Water													Schedule: A-6			
Docket No. 060368-WS													Page: 7 of 8			
Schedule Year Ended: 2007		Explanation: Provide Retirements that were physically made during 2007											Preparer: <name>			
Historic [] or Projected [x]																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains				(82)				(82)				(82)		(328)
28	333.4	Services														0
29	334.4	Meters & Meter Installations														0
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	(82)	0	0	(82)	0	0	(82)	0	0	(82)	(328)

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Schedule of Water Plant in Service By Primary Account- 2007 Adjustments to UPIS-January through December 2007													FWS Properties		Florida Public Service Commission	
Beecher's Point - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [x]													Schedule: A-5 Page: 8 of 8 Preparer: <name>			
Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2007.																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains														0
28	333.4	Services														0
29	334.4	Meters & Meter Installations														0
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Plant in Service By Primary Account- 2007 Adjusted UPIS Balances- December 2006 through December 2007													Florida Public Service Commission			
Beecher's Point - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [x]													Schedule: Page: Preparer:	A-5 4 of 8 <name>		
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average																
Line No.	Acct No.	(1) AccountName	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	192	192	192	192	192	192	192	192	192	192	192	192	192	192
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	556	556	556	556	556	556	556	556	556	556	556	556	556	556
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823
27	331.4	Transm. & Distribution Mains	95,245	95,245	95,245	95,913	95,913	95,913	96,581	96,581	96,581	97,249	97,249	97,249	97,917	96,376
28	333.4	Services	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201
29	334.4	Meters & Meter Installations	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623
30	335.4	Hydrants	750	750	750	750	750	750	750	750	750	750	750	750	750	750
31	336.4	Backflow Prevention	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	197,232	197,232	197,232	197,900	197,900	197,900	198,568	198,568	198,568	199,236	199,236	199,236	199,904	198,363

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Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Beecher's Point

Schedule: A-5

Docket No. 060368-WS

Page: 5 of 5

Schedule Year Ending 12/31/07

Preparer: Robert M. Griffin

Historical [] Projected [X]

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	192	192	192	192	192	192	192	192	192	192	192	192	192	192
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	556	556	556	556	556	556	556	556	556	556	556	556	556	556
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823
27	331.4	Transm. & Distribution Mains	95,245	95,245	95,245	95,913	95,913	95,913	96,581	96,581	96,581	97,249	97,249	97,249	97,917	96,376
28	333.4	Services	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201
29	334.4	Meters & Meter Installations	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623
30	335.4	Hydrants	750	750	750	750	750	750	750	750	750	750	750	750	750	750
31	336.4	Backflow Prevention	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	2,125	2,167	2,223	2,329	2,414	2,482	2,549	2,601	2,647	2,730	2,774	2,817	2,871	2,518
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	199,357	199,399	199,455	200,229	200,314	200,382	201,117	201,169	201,215	201,966	202,010	202,053	202,775	200,880
47		Subtotal Land & Land Rights	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000

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Schedule of Water Accumulated Depreciation By Primary Account- 2004
 June through December Accum Dep'n Balances per Books- 2004

FWS Properties

Florida Public Service Commission

Beecher's Point - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 Historic [x] or Projected []

Explanation: Provide Accumulated Depreciation balances by account for the period beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA) through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.

Schedule: A-9
 Page: 2 of 8
 Preparer: <name>

Line No.	Acct No.	(1) Account Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04
1		INTANGIBLE PLANT							
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
33		GENERAL PLANT							
34	303.5	Land & Land Rights	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	0

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Schedule of Water Accumulated Depreciation By Primary Account- 2006
 Monthly Accumulated Depreciation Balances- per books- 2006

Beecher's Point - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [X] or Projected []

Explanation: Provide Accumulated Depreciation balances by account for the period beginning 12/31/04 through 12/31/06, and 13 month average for 2006

Line No.	Acct No.	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance	Florida Public Service Commission	
																	Schedule: Page: Preparer:	A-9 2 of 8 <name>
1		INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5		SOURCE OF SUPPLY & PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	305.2	Collect & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16		WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
22		TRANSMISSION & DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	330.4	Distr Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
33		GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
40	343.5	Tools, Shop, & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

25a

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance
 Beecher's Point
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9
 Page: 2 of 5
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

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Schedule of Water Accumulated Depreciation By Primary Account- 2006								
Monthly Accumulated Depreciation Balances- per books- 2006								
Beecher's Point - Water		108	6438	FWS	Beecher's Point - Water			
Docket No. 060368-WS		Explanation: Provide Accumulated Depreciation balances by account for the period beginning 12/31/06 through 12/31/06, and 13 month averages for 2006						
Schedule Year Ended: 2006								
Historic [] or Projected [x]								
Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06
1		INTANGIBLE PLANT						Linked
2	301.1	Organization	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	70
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	27
25	311.4	Pumping Equipment	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	6,312
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	31,740
28	333.4	Services	0	0	0	0	0	2,113
29	334.4	Meters & Meter Installations	0	0	0	0	0	1,352
30	335.4	Hydrants	0	0	0	0	0	278
31	336.4	Backflow Prevention	0	0	0	0	0	11,578
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	53,473

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

Florida Public Service Commission

Beecher's Point
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

Schedule: A-8
Page: 2 of 2
Preparer: Robert M. Griffin

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
	2000		
30	Additions		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance		
	2001		
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance		
	2002		
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance		
	2003		
42	Additions		
43	Retirements		
44	Adjustments		
45	06/30/04 Amend. Order Balance	44,463	40,164
	2004		
46	Additions	3,218	7,363
47	Retirements	0	0
48	Adjustments	0	0
49	12/31/04 Balance	47,681	47,527
	2005		
50	Additions	6,453	14,725
51	Retirements	0	0
52	Adjustments	21	7
53	12/31/05 Balance	54,155	62,259
	2006		
54	Additions	5,990	13,156
55	Retirements	(460)	0
56	Adjustments	152	52
57	12/31/06 Balance	59,837	75,467
	2007		
58	Additions	5,807	12,372
59	Retirements	(328)	0
60	Adjustments	425	144
61	12/31/07 Balance	65,741	87,984

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

Schedule of Water Accumulated Depreciation By Primary Account- 2004
 Amendatory Order Balances as of 6/30/04

FWS Properties

Florida Public Service Commission

Beecher's Point - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 Historic or Projected

=input field
 Explanation: Provide Accum Depn balances by account for the period beginning
 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc.
 The balances as of 6/30/04 should be from the PSC's Amendatory Order issued February 27, 2006.

Schedule: A-9
 Page: 6 of 8
 Preparer: <name>

Line No.	Acct No.	(1) AccountName	(2) Prior Year 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	62	62	62	62	62	62	62
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	4,308	4,308	4,308	4,308	4,308	4,308	4,308
27	331.4	Transm. & Distribution Mains	28,367	28,367	28,367	28,367	28,367	28,367	28,367
28	333.4	Services	1,947	1,947	1,947	1,947	1,947	1,947	1,947
29	334.4	Meters & Meter Installations	676	676	676	676	676	676	676
30	335.4	Hydrants	252	252	252	252	252	252	252
31	336.4	Backflow Prevention	8,851	8,851	8,851	8,851	8,851	8,851	8,851
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
33		GENERAL PLANT							
34	303.5	Land & Land Rights	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0
46		TOTAL	44,463	44,463	44,463	44,463	44,463	44,463	44,463

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Schedule of Water Accumulated Depreciation By Primary Account- 2004				FWS Properties					Florida Public Service Commission		
Adjusted UPIS Balances- June through December Balances for Depn Exp Calc											
Beecher's Point - Water									Schedule: A-9		
Docket No. 060368-WS				Explanation: Provide Adjusted UPIS balances by account for the period beginning					Page: UPIS 4 of 8		
Schedule Year Ended: 2004				6/30/04 through the year ended 12/31/04					Preparer: <name>		
Historic [x] or Projected []											
Line No	Acct No	(1) AccountName	(2) Prior Year 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04		
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0	0	0	0	0	0		
3	302.1	Franchises	192	192	192	192	192	192	192		
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	15,000	15,000	15,000	15,000	15,000	15,000	15,000		
7	304.2	Structures & Improvements	0	0	0	0	0	0	0		
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0		
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0		
10	307.2	Wells & Springs	0	0	0	0	0	0	0		
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0		
12	309.2	Supply Mains	0	0	0	0	0	0	0		
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0		
14	311.2	Pumping Equipment	0	0	0	0	0	0	0		
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0	0	0	0	0	0		
18	304.3	Structures & Improvements	0	0	0	0	0	0	0		
19	311.3	Pumping Equipment	0	0	0	0	0	0	0		
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0		
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0	0	0	0	0	0		
24	304.4	Structures & Improvements	0	0	0	0	556	556	556		
25	311.4	Pumping Equipment	0	0	0	0	0	0	0		
26	330.4	Distr. Reservoirs & Standpipes	46,823	46,823	46,823	46,823	46,823	46,823	46,823		
27	331.4	Transm. & Distribution Mains	91,466	91,466	91,466	91,466	91,466	91,466	91,466		
28	333.4	Services	4,201	4,201	4,201	4,201	4,201	4,201	4,201		
29	334.4	Meters & Meter Installations	8,395	8,395	8,395	8,395	8,395	8,395	8,395		
30	335.4	Hydrants	750	750	750	750	750	750	750		
31	336.4	Backflow Prevention	25,842	25,842	25,842	25,842	25,842	25,842	25,842		
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0	0	0	0	0	0		
35	304.5	Structures & Improvements	0	0	0	0	0	0	0		
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0		
37	340.51	Computer Equipment	0	0	0	0	0	0	0		
38	341.5	Transportation Equipment	0	0	0	0	0	0	0		
39	342.5	Stores Equipment	0	0	0	0	0	0	0		
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0		
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0		
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0		
43	346.5	Communication Equipment	0	0	0	0	0	0	0		
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0		
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0		
46		TOTAL	192,669	192,669	192,669	192,669	193,225	193,225	193,225		

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Schedule of Water Accumulated Depreciation By Primary Account- 2004				FWS Properties					
Depreciation Rates for Water Accounts- 2004									
Beecher's Point - Water				This Schedule shows the Commission Authorized Depreciation rates for 2004					
Docket No. 060368-WS									
Schedule Year Ended: 2004									
Historic [x] or Projected []									
Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT	From	OKUP Monthly Rates					
2	301.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	302.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
4	339.1	Other Plant & Misc. Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights							
7	304.2	Structures & Improvements		0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
8	305.2	Collect. & Impound Reservoirs		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	306.2	Lake, River & Other Intakes		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	307.2	Wells & Springs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11	308.2	Infiltration Galleries & Tunnels		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	309.2	Supply Mains	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	310.2	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14	311.2	Pumping Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
15	339.2	Other Plant & Misc. Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights							
18	304.3	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
19	311.3	Pumping Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
20	320.3	Water Treatment Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
21	339.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights							
24	304.4	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
25	311.4	Pumping Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
26	330.4	Distr. Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%
27	331.4	Transm. & Distribution Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
28	333.4	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
29	334.4	Meters & Meter Installations	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
30	335.4	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
31	336.4	Backflow Prevention	10.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%
32	339.4	Other Plant & Misc. Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33		GENERAL PLANT							
34	303.5	Land & Land Rights							
35	304.5	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
36	340.5	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	340.51	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	341.5	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
39	342.5	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40	343.5	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	344.5	Laboratory Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
42	345.5	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
44	347.5	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	348.5	Other Tangible Plant		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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Schedule of Water Accumulated Depreciation By Primary Account- 2004
 Depreciation Expense- July through December 2004

FWS Properties

Florida Public Service Commission

Beecher's Point - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 Historic [x] or Projected []

Explanation: Provide monthly Depreciation Expense for 2004

Schedule: A-9
 Page: 6 of 8
 Preparer: <name>

Line No.	Acct No.	(1) AccountName	(2)	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec										
1		INTANGIBLE PLANT																	
2	301.1	Organization		0	0	0	0	0	0										
3	302.1	Franchises		0	0	0	0	0	0										
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0										
5		SOURCE OF SUPPLY & PUMPING PLANT																	
6	303.2	Land & Land Rights		0	0	0	0	0	0										
7	304.2	Structures & Improvements		0	0	0	0	0	0										
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0										
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0										
10	307.2	Wells & Springs		0	0	0	0	0	0										
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0										
12	309.2	Supply Mains		0	0	0	0	0	0										
13	310.2	Power Generation Equipment		0	0	0	0	0	0										
14	311.2	Pumping Equipment		0	0	0	0	0	0										
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0										
16		WATER TREATMENT PLANT																	
17	303.3	Land & Land Rights		0	0	0	0	0	0										
18	304.3	Structures & Improvements		0	0	0	0	0	0										
19	311.3	Pumping Equipment		0	0	0	0	0	0										
20	320.3	Water Treatment Equipment		0	0	0	0	0	0										
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0										
22		TRANSMISSION & DISTRIBUTION PLANT																	
23	303.4	Land & Land Rights		0	0	0	0	0	0										
24	304.4	Structures & Improvements		0	0	0	1	1	1										
25	311.4	Pumping Equipment		0	0	0	0	0	0										
26	330.4	Distr. Reservoirs & Standpipes		105	105	105	105	105	105										
27	331.4	Transm. & Distribution Mains		169	169	169	169	169	169										
28	333.4	Services		9	9	9	9	9	9										
29	334.4	Meters & Meter Installations		35	35	35	35	35	35										
30	335.4	Hydrants		1	1	1	1	1	1										
31	336.4	Backflow Prevention		215	215	215	215	215	215										
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0										
33		GENERAL PLANT																	
34	303.5	Land & Land Rights		0	0	0	0	0	0										
35	304.5	Structures & Improvements		0	0	0	0	0	0										
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0										
37	340.51	Computer Equipment		0	0	0	0	0	0										
38	341.5	Transportation Equipment		0	0	0	0	0	0										
39	342.5	Stores Equipment		0	0	0	0	0	0										
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0										
41	344.5	Laboratory Equipment		0	0	0	0	0	0										
42	345.5	Power Operated Equipment		0	0	0	0	0	0										
43	346.5	Communication Equipment		0	0	0	0	0	0										
44	347.5	Miscellaneous Equipment		0	0	0	0	0	0										
45	348.5	Other Tangible Plant		0	0	0	0	0	0										
46		TOTAL		536	536	536	537	537	537							3,218			

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Schedule of Water Accumulated Depreciation By Primary Account- 2004
Retirements-July through December 2004

FWS Properties

Florida Public Service Commission

Beecher's Point - Water
Docket No. 060368-WS
Schedule Year Ended: 2004
Historic or Projected

Explanation: Provide Retirements that were physically made after the date of Acquisition 6/30/04

Schedule: A-9
Page: 7 of 8
Preparer: <name>

Line No.	Acct No.	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Jul	Aug	Sep	Oct	Nov	Dec
1		INTANGIBLE PLANT							
2	301.1	Organization		0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights		0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0
10	307.2	Wells & Springs		0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0
12	309.2	Supply Mains		0	0	0	0	0	0
13	310.2	Power Generation Equipment		0	0	0	0	0	0
14	311.2	Pumping Equipment		0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights		0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0
20	320.3	Water Treatment Equipment		0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights		0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes		0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains		0	0	0	0	0	0
28	333.4	Services		0	0	0	0	0	0
29	334.4	Meters & Meter Installations		0	0	0	0	0	0
30	335.4	Hydrants		0	0	0	0	0	0
31	336.4	Backflow Prevention		0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0
33		GENERAL PLANT							
34	303.5	Land & Land Rights		0	0	0	0	0	0
35	304.5	Structures & Improvements		0	0	0	0	0	0
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0
37	340.51	Computer Equipment		0	0	0	0	0	0
38	341.5	Transportation Equipment		0	0	0	0	0	0
39	342.5	Stores Equipment		0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0
41	344.5	Laboratory Equipment		0	0	0	0	0	0
42	345.5	Power Operated Equipment		0	0	0	0	0	0
43	346.5	Communication Equipment		0	0	0	0	0	0
44	347.5	Miscellaneous Equipment		0	0	0	0	0	0
45	348.5	Other Tangible Plant		0	0	0	0	0	0
46		TOTAL		0	0	0	0	0	0

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Schedule of Water Accumulated Depreciation By Primary Account- 2004
Adjustments to Accumulated Depreciation-July through December 2004

FWS Properties

Florida Public Service Commission

Beecher's Point - Water.
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 Historic [x] or Projected []

Explanation: Provide Adjustments to the Accumulated Depreciation Balances in
 Amendatory Order other than changes resulting from Depreciation Expense,
 or Plant Retirements.

Schedule: A-9
 Page: 8 of 8
 Preparer: <name>

Line No.	Acct No.	AccountName	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Jul	Aug	Sep	Oct	Nov	Dec		
1		INTANGIBLE PLANT								
2	301.1	Organization								
3	302.1	Franchises								
4	339.1	Other Plant & Misc. Equipment								
5		SOURCE OF SUPPLY & PUMPING PLANT								
6	303.2	Land & Land Rights								
7	304.2	Structures & Improvements								
8	305.2	Collect. & Impound Reservoirs								
9	306.2	Lake, River & Other Intakes								
10	307.2	Wells & Springs								
11	308.2	Infiltration Galleries & Tunnels								
12	309.2	Supply Mains								
13	310.2	Power Generation Equipment								
14	311.2	Pumping Equipment								
15	339.2	Other Plant & Misc. Equipment								
16		WATER TREATMENT PLANT								
17	303.3	Land & Land Rights								
18	304.3	Structures & Improvements								
19	311.3	Pumping Equipment								
20	320.3	Water Treatment Equipment								
21	339.3	Other Plant & Misc. Equipment								
22		TRANSMISSION & DISTRIBUTION PLANT								
23	303.4	Land & Land Rights								
24	304.4	Structures & Improvements								
25	311.4	Pumping Equipment								
26	330.4	Distr. Reservoirs & Standpipes								
27	331.4	Transm. & Distribution Mains								
28	333.4	Services								
29	334.4	Meters & Meter Installations								
30	335.4	Hydrants								
31	336.4	Backflow Prevention								
32	339.4	Other Plant & Misc. Equipment								
33		GENERAL PLANT								
34	303.5	Land & Land Rights								
35	304.5	Structures & Improvements								
36	340.5	Office Furniture & Equipment								
37	340.51	Computer Equipment								
38	341.5	Transportation Equipment								
39	342.5	Stores Equipment								
40	343.5	Tools, Shop & Garage Equipment								
41	344.5	Laboratory Equipment								
42	345.5	Power Operated Equipment								
43	346.5	Communication Equipment								
44	347.5	Miscellaneous Equipment								
45	348.5	Other Tangible Plant								
46		TOTAL	0	0	0	0	0	0	0	0

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Line	Acct No.	AccountName	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1		INTANGIBLE PLANT	0	0	0	0	0	0	0	0
2		Organization	0	0	0	0	0	0	0	0
3		302.1 Franchises	62	62	63	63	64	64	64	64
4		339.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT	0	0	0	0	0	0	0	0
6		303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7		304.2 Structures & Improvements	0	0	0	0	0	0	0	0
8		305.2 Collect & Impound Reservoirs	0	0	0	0	0	0	0	0
9		306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10		307.2 Wells & Springs	0	0	0	0	0	0	0	0
11		308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12		309.2 Supply Mains	0	0	0	0	0	0	0	0
13		310.2 Power Generation Equipment	0	0	0	0	0	0	0	0
14		311.2 Pumping Equipment	0	0	0	0	0	0	0	0
15		339.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT	0	0	0	0	0	0	0	0
17		303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18		304.3 Structures & Improvements	0	0	0	0	0	0	0	0
19		311.3 Pumping Equipment	0	0	0	0	0	0	0	0
20		320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0
21		339.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT	0	0	0	0	0	0	0	0
23		303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24		304.4 Structures & Improvements	0	0	0	0	0	0	0	0
25		311.4 Pumping Equipment	0	0	0	0	0	0	0	0
26		330.4 Distr. Reservoirs & Standpipes	28,367	28,536	28,706	29,045	29,214	29,383	29,552	29,721
27		331.4 Transm. & Distribution Mains	4,308	4,413	4,519	4,624	4,730	4,835	4,941	5,046
28		333.4 Services	1,947	1,956	1,965	1,973	1,982	1,991	2,000	2,009
29		334.4 Meters & Meter Installations	676	711	746	781	816	851	886	921
30		335.4 Hydrants	252	253	255	256	258	259	260	261
31		336.4 Backflow Prevention	8,851	9,066	9,282	9,497	9,712	9,928	10,143	10,358
32		339.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
33		GENERAL PLANT	0	0	0	0	0	0	0	0
34		303.5 Structures & Improvements	0	0	0	0	0	0	0	0
35		340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0
36		340.51 Computer Equipment	0	0	0	0	0	0	0	0
37		341.5 Transportation Equipment	0	0	0	0	0	0	0	0
38		342.5 Stores Equipment	0	0	0	0	0	0	0	0
39		343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0
40		344.5 Laboratory Equipment	0	0	0	0	0	0	0	0
41		345.5 Power Operated Equipment	0	0	0	0	0	0	0	0
42		346.5 Communication Equipment	0	0	0	0	0	0	0	0
43		347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0
44		348.5 Other Tangible Plant	0	0	0	0	0	0	0	0
46		TOTAL	44,463	44,999	45,534	46,070	46,607	47,144	47,681	48,217

Beethers Point - Water
 Schedule No. 060368-WS
 Schedule Year Ended: 2004
 Historic [X] or Projected []
 Explanation: Provide Adjusted Accum Depn balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2006 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.

Schedule: A-9
 Page: 4 of 8
 Preparer: <name>

Florida Public Service Commission

FWS Properties

Adjusted Accumulated Depreciation Balances - June through December 2004

Schedule of Water Accumulated Depreciation By Primary Account- 2005
Adjusted 2006 UPIS Balances for Depn Exp Calc

Florida Public Service Commission

Beecher's Point - Water
Docket No. 060368-WS
Schedule Year Ended: 2005
Historic [x] or Projected []

Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/04 through the year ended 12/31/06.

Schedule: A-9
Page: UPIS 4 of 8
Preparer: <name>

Line No.	Acct No.	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	192	192	192	192	192	192	192	192	192	192	192	192	192	192
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	556	556	556	556	556	556	556	556	556	556	556	556	556	556
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823
27	331.4	Transm. & Distribution Mains	91,466	91,466	91,466	91,466	91,466	91,466	91,466	91,466	91,466	91,466	91,466	91,466	91,466	91,466
28	333.4	Services	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201
29	334.4	Meters & Meter Installations	8,395	8,395	8,395	8,395	8,395	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,535
30	335.4	Hydrants	750	750	750	750	750	750	750	750	750	750	750	750	750	750
31	336.4	Backflow Prevention	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	193,225	193,225	193,225	193,225	193,225	193,453	193,453	193,453	193,453	193,453	193,453	193,453	193,453	193,365

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Schedule of Water Accumulated Depreciation By Primary Account- 2006
Depreciation Rates for Water Accounts- 2006

Florida Public Service Commission

Beecher's Point - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [x] or Projected []

Schedule: A-9
 Page: 2b
 Preparer: <name>

This Schedule shows the Commission Authorized Depreciation rates for 2006

Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(7) Monthly Rates												
				(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	
1		INTANGIBLE PLANT														
2	301.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	302.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
4	339.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														
7	304.2	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
8	305.2	Collect. & Impound Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	306.2	Lake, River & Other Intakes	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	307.2	Wells & Springs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11	308.2	Infiltration Galleries & Tunnels	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	309.2	Supply Mains	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	310.2	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14	311.2	Pumping Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
15	339.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														
18	304.3	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
19	311.3	Pumping Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
20	320.3	Water Treatment Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
21	339.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														
24	304.4	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
25	311.4	Pumping Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
26	330.4	Distr. Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%
27	331.4	Transm. & Distribution Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
28	333.4	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
29	334.4	Meters & Meter Installations	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
30	335.4	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
31	336.4	Backflow Prevention	10.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%
32	339.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33		GENERAL PLANT														
34	303.5	Land & Land Rights														
35	304.5	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
36	340.5	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	340.51	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	341.5	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
39	342.5	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40	343.5	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	344.5	Laboratory Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
42	345.5	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
44	347.5	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	348.5	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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Schedule of Water Accumulated Depreciation By Primary Account- 2005
 Depreciation Expense- 2006

Florida Public Service Commission

Beecher's Point - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [x] or Projected []

Schedule: A-9
 Page: 6 of 8
 Preparer: <name>

Explanation: Provide the monthly Depreciation Expense for 2005

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	5
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs		0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		1	1	1	1	1	1	1	1	1	1	1	1	17
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes		105	105	105	105	105	105	105	105	105	105	105	105	1,265
27	331.4	Transm. & Distribution Mains		169	169	169	169	169	169	169	169	169	169	169	169	2,033
28	333.4	Services		9	9	9	9	9	9	9	9	9	9	9	9	105
29	334.4	Meters & Meter Installations		35	35	35	35	36	36	36	36	36	36	36	36	427
30	335.4	Hydrants		1	1	1	1	1	1	1	1	1	1	1	1	17
31	336.4	Backflow Prevention		215	215	215	215	215	215	215	215	215	215	215	215	2,584
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL		537	537	537	537	538	538	538	538	538	538	538	538	6,453

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Schedule of Water Accumulated Depreciation By Primary Account- 2006													Florida Public Service Commission			
Retirements- 2006													Schedule:	A-9		
Beecher's Point - Water													Page:	7 of 8		
Docket No. 060368-WS													Preparer:	<name>		
Schedule Year Ended: 2005																
Historic [x] or Projected []																
[] =input field																
Explanation: Provide Retirements for 2006																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs		0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services		0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations		0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention		0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Accumulated Depreciation By Primary Account- 2006
 Adjustments to Accumulated Depreciation-2006

Florida Public Service Commission

Beecher's Point - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [x] or Projected []

Explanation: Provide Adjustments to the Accumulated Depreciation Balances in
 Amendatory Order other than changes resulting from Depreciation Expense,
 or Plant Retirements.

Schedule: A-9
 Page: 8 of 8
 Preparer: <name>

[] =input field

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Total
1		INTANGIBLE PLANT														0
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														0
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														0
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr Reservoirs & Standpipes														0
27	331.4	Transm & Distribution Mains														0
28	333.4	Services														0
29	334.4	Meters & Meter Installations														0
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														0
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Accumulated Depreciation By Primary Account- 2005
 Adjusted Accumulated Depreciation Balances - December 2004 through December 2006

Florida Public Service Commission

Beecher's Point - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [x] or Projected []

Schedule: A-9
 Page: 4 of 8
 Preparer: <name>

Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning 12/31/04 through the year ended 12/31/06, and 13 month averages

Line No.	Acct No.	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	64	65	65	66	66	66	67	67	68	68	68	69	69	67
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	4	6	7	8	10	11	13	14	15	17	18	20	21	13
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	4,941	5,046	5,152	5,257	5,363	5,468	5,573	5,679	5,784	5,890	5,995	6,101	6,206	5,573
27	331.4	Transm. & Distribution Mains	29,383	29,553	29,722	29,891	30,061	30,230	30,400	30,569	30,738	30,908	31,077	31,246	31,416	30,400
28	333.4	Services	2,000	2,008	2,017	2,026	2,035	2,043	2,052	2,061	2,070	2,078	2,087	2,096	2,105	2,052
29	334.4	Meters & Meter Installations	886	921	956	991	1,026	1,062	1,098	1,134	1,170	1,205	1,241	1,277	1,313	1,098
30	335.4	Hydrants	260	262	263	265	266	267	269	270	271	273	274	276	277	269
31	336.4	Backflow Prevention	10,143	10,358	10,574	10,789	11,005	11,220	11,435	11,651	11,866	12,081	12,297	12,512	12,727	11,435
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	47,681	48,219	48,756	49,293	49,830	50,368	50,906	51,444	51,982	52,520	53,058	53,596	54,134	50,907
			TRUE												54,134	

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-9

Beecher's Point

Page: 3 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending 12/31/05

Historical [X] Projected []

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	64	65	65	66	66	66	67	67	68	68	68	69	69	67
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	4	6	7	8	10	11	13	14	15	17	18	20	21	13
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	4,941	5,046	5,152	5,257	5,363	5,468	5,573	5,679	5,784	5,890	5,995	6,101	6,206	5,573
27	331.4	Transm. & Distribution Mains	29,383	29,553	29,722	29,891	30,061	30,230	30,400	30,569	30,738	30,908	31,077	31,246	31,416	30,400
28	333.4	Services	2,000	2,008	2,017	2,026	2,035	2,043	2,052	2,061	2,070	2,078	2,087	2,096	2,105	2,052
29	334.4	Meters & Meter Installations	886	921	956	991	1,026	1,062	1,098	1,134	1,170	1,205	1,241	1,277	1,313	1,098
30	335.4	Hydrants	260	262	263	265	266	267	269	270	271	273	274	276	277	269
31	336.4	Backflow Prevention	10,143	10,358	10,574	10,789	11,005	11,220	11,435	11,651	11,866	12,081	12,297	12,512	12,727	11,435
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	1	6	12	21	3
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	47,681	48,219	48,756	49,293	49,830	50,368	50,906	51,444	51,982	52,521	53,064	53,609	54,155	50,910
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Accumulated Depreciation By Primary Account- 2006
Adjusted 2006 UPIS Balances for Depn Exp Calc

Florida Public Service Commission

Beecher's Point - Water
Docket No. 060368-WS
Schedule Year Ended: 2006
Historic [] or Projected [x]

Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/05 through the year ended 12/31/06.

Schedule: A-9
Page: UPIS 4 of 8
Preparer: <name>

Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	192	192	192	192	192	192	192	192	192	192	192	192	192	192
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	556	556	556	556	556	556	556	556	556	556	556	556	556	556
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823
27	331.4	Transm. & Distribution Mains	91,466	91,466	91,466	92,689	92,689	92,689	93,580	93,580	93,580	94,471	94,471	94,471	95,245	93,220
28	333.4	Services	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201
29	334.4	Meters & Meter Installations	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623
30	335.4	Hydrants	750	750	750	750	750	750	750	750	750	750	750	750	750	750
31	336.4	Backflow Prevention	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	193,453	193,453	193,453	194,676	194,676	194,676	195,567	195,567	195,567	196,458	196,458	196,458	197,232	195,207

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Schedule of Water Accumulated Depreciation By Primary Account- 2006
 Depreciation Rates for UPIS Water Accounts- 2006

Florida Public Service Commission

Beecher's Point - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [] or Projected [x]

This Schedule shows Commission Approved Depreciation rates through April 2006, changing to rates based on
 Guideline lives effective May 1, 2006

Schedule: A-9
 Page: 2b
 Preparer: <name>

Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(3) Jan	(4) Feb	(5) Mar	(6) Apr	Change to Guideline Lives								(13) Nov	(14) Dec	(15) Memo Guideline Rates	(16) Memo Guideline Lives
								Monthly Rates											
								(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct						
1		INTANGIBLE PLANT																	
2	301.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40	
3	302.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40	
4	339.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
5		SOURCE OF SUPPLY & PUMPING PLANT																	
6	303.2	Land & Land Rights																	
7	304.2	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32	
8	305.2	Collect. & Impound Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%		50	
9	306.2	Lake, River & Other Intakes	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%		40	
10	307.2	Wells & Springs	0.00%	0.00%	0.00%	0.00%	0.00%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.33%	35	
11	308.2	Infiltration Galleries & Tunnels	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%		40	
12	309.2	Supply Mains	0.00%	0.00%	0.00%	0.00%	0.00%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	2.86%	35	
13	310.2	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20	
14	311.2	Pumping Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20	
15	339.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%		18	
16		WATER TREATMENT PLANT																	
17	303.3	Land & Land Rights																	
18	304.3	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32	
19	311.3	Pumping Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20	
20	320.3	Water Treatment Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	4.55%	22	
21	339.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18	
22		TRANSMISSION & DISTRIBUTION PLANT																	
23	303.4	Land & Land Rights																	
24	304.4	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32	
25	311.4	Pumping Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		20	
26	330.4	Distr. Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	2.70%	37	
27	331.4	Transm. & Distribution Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%	43	
28	333.4	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40	
29	334.4	Meters & Meter Installations	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20	
30	335.4	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%	45	
31	336.4	Backflow Prevention	10.00%	0.83%	0.83%	0.83%	0.83%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15	
32	339.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%		25	
33		GENERAL PLANT																	
34	303.5	Land & Land Rights																	
35	304.5	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40	
36	340.5	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15	
37	340.51	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	16.67%	6	
38	341.5	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	16.67%	6	
39	342.5	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18	
40	343.5	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	6.25%	16	
41	344.5	Laboratory Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15	
42	345.5	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	8.33%	12	
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	10.00%	10	
44	347.5	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15	
45	348.5	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%		10	

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Schedule of Water Accumulated Depreciation By Primary Account- 2006
 Depreciation Expense- 2006

Beecher's Point - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [] or Projected [x]

Explanation: Provide the monthly Depreciation Expense for 2006

Florida Public Service Commission

Schedule: A-9
 Page: 6 of 8
 Preparer: <name>

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	5
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs		0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		1	1	1	1	1	1	1	1	1	1	1	1	17
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes		105	105	105	105	105	105	105	105	105	105	105	105	1,265
27	331.4	Transm. & Distribution Mains		169	169	172	172	180	181	181	181	183	183	183	185	2,140
28	333.4	Services		9	9	9	9	9	9	9	9	9	9	9	9	105
29	334.4	Meters & Meter Installations		36	36	36	36	36	36	36	36	36	36	36	36	431
30	335.4	Hydrants		1	1	1	1	1	1	1	1	1	1	1	1	17
31	336.4	Backflow Prevention		215	215	215	215	144	144	144	144	144	144	144	144	2,010
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL		538	538	540	540	477	478	478	478	480	480	480	482	5,990

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Schedule of Water Accumulated Depreciation By Primary Account- 2006
Retirements- 2006

Beecher's Point - Water
Docket No. 060368-WS
Schedule Year Ended: 2006
Historic [] or Projected [x]

Explanation: Provide Retirements for 2006

Florida Public Service Commission

Schedule: A-9
Page: 7 of 8
Preparer: <name>

Line No.	Acct No.	(1) AccountName	(2) - (13)												(14)	(15)	
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Test Year End	2006 Total	
1		INTANGIBLE PLANT															
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT															
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT															
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION-& DISTRIBUTION PLANT															
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Dist. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	(109)	0	0	(109)	0	0	(242)	(460)	0
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meier Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT															
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	(109)	0	0	(109)	0	0	(242)	(460)	0

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Schedule of Water Accumulated Depreciation By Primary Account- 2006
 Adjustments to Accumulated Depreciation-2006

Florida Public Service Commission

Beecher's Point - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [] or Projected [x]

[] =input field
 Explanation: Provide Adjustments to the Accumulated Depreciation Balances in
 Amendatory Order other than changes resulting from Depreciation Expense,
 or Plant Retirements.

Schedule: A-9
 Page: 8 of 8
 Preparer: <name>

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														0
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														0
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains														0
28	333.4	Services														0
29	334.4	Meters & Meter Installations														0
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														0
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Accumulated Depreciation By Primary Account- 2006
 Adjusted Accumulated Depreciation Balances - December 2005 through December 2006

Florida Public Service Commission

Beecher's Point - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [] or Projected [x]

Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning 12/31/06 through the year ended 12/31/06., and 13 month averages.

Schedule: A-9
 Page: 4 of 8
 Preparer: <name>

Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	69	70	70	70	71	71	72	72	72	73	73	74	74	72
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	21	22	24	25	27	28	30	31	32	34	35	37	38	30
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	6,206	6,312	6,417	6,523	6,628	6,734	6,839	6,944	7,050	7,155	7,261	7,366	7,472	6,839
27	331.4	Transm. & Distribution Mains	31,416	31,585	31,755	31,926	32,098	32,278	32,350	32,531	32,713	32,787	32,970	33,153	33,095	32,358
28	333.4	Services	2,105	2,113	2,122	2,131	2,140	2,148	2,157	2,166	2,175	2,183	2,192	2,201	2,210	2,157
29	334.4	Meters & Meter Installations	1,313	1,349	1,385	1,421	1,457	1,493	1,529	1,565	1,601	1,637	1,673	1,708	1,744	1,529
30	335.4	Hydrants	277	278	280	281	283	284	285	287	288	290	291	292	294	285
31	336.4	Backflow Prevention	12,727	12,943	13,158	13,373	13,589	13,732	13,876	14,019	14,163	14,307	14,450	14,594	14,737	13,821
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	54,134	54,672	55,211	55,751	56,291	56,768	57,137	57,615	58,094	58,465	58,945	59,425	59,664	57,090
		TRUE													59,664.27	

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Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
 Beecher's Point
 Docket No. 060368-WS
 Schedule Year Ending 12/31/06
 Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-9
 Page: 4 of 5
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	69	70	70	70	71	71	72	72	72	73	73	74	74	72
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	21	22	24	25	27	28	30	31	32	34	35	37	38	30
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Dist. Reservoirs & Standpipes	6,206	6,312	6,417	6,523	6,628	6,734	6,839	6,944	7,050	7,155	7,261	7,366	7,472	6,839
27	331.4	Transm. & Distribution Mains	31,416	31,585	31,755	31,926	32,098	32,278	32,350	32,531	32,713	32,787	32,970	33,153	33,095	32,358
28	333.4	Services	2,105	2,113	2,122	2,131	2,140	2,148	2,157	2,166	2,175	2,183	2,192	2,201	2,210	2,157
29	334.4	Meters & Meter Installations	1,313	1,349	1,385	1,421	1,457	1,493	1,529	1,565	1,601	1,637	1,673	1,708	1,744	1,529
30	335.4	Hydrants	277	278	280	281	283	284	285	287	288	290	291	292	294	285
31	336.4	Backflow Prevention	12,727	12,943	13,158	13,373	13,589	13,732	13,876	14,019	14,163	14,307	14,450	14,594	14,737	13,821
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	21	29	38	47	56	68	81	93	106	118	131	144	173	85
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	54,155	54,702	55,248	55,798	56,347	56,836	57,218	57,709	58,199	58,583	59,076	59,568	59,837	57,175
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Accumulated Depreciation By Primary Account- 2007
Adjusted 2007 UPIS Balances for Depn Exp Calc

Florida Public Service Commission

Beecher's Point - Water
Docket No. 060368-WS
Schedule Year Ended: 2007
Historic [] or Projected [x]

Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/06 through the year ended 12/31/07.

Schedule: A-9
Page: UPIS 4 of 8
Preparer: <name>

Line No.	Acct No.	(1) Account Name	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	192	192	192	192	192	192	192	192	192	192	192	192	192	192
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	556	556	556	556	556	556	556	556	556	556	556	556	556	556
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823
27	331.4	Transm. & Distribution Mains	95,245	95,245	95,245	95,913	95,913	95,913	96,581	96,581	96,581	97,249	97,249	97,249	97,917	96,376
28	333.4	Services	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201
29	334.4	Meters & Meter Installations	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623
30	335.4	Hydrants	750	750	750	750	750	750	750	750	750	750	750	750	750	750
31	336.4	Backflow Prevention	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	197,232	197,232	197,232	197,900	197,900	197,900	198,568	198,568	198,568	199,236	199,236	199,236	199,904	198,363

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Schedule of Water Accumulated Depreciation By Primary Account- 2007
 Depreciation Rates for UPIS Water Accounts-2007

Florida Public Service Commission

Beecher's Point - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2007
 Historic [] or Projected [x]

Schedule: A-9
 Page: 2b
 Preparer: <name>

This Schedule shows the Depreciation rates based on Guideline Lives

Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(7) Monthly Rates											
				(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec
1		INTANGIBLE PLANT													
2	301.1	Organization	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
3	302.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
4	339.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5		SOURCE OF SUPPLY & PUMPING PLANT													
6	303.2	Land & Land Rights													
7	304.2	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
8	305.2	Collect. & Impound Reservoirs	2.00%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%
9	306.2	Lake, River & Other Intakes	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
10	307.2	Wells & Springs	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
11	308.2	Infiltration Galleries & Tunnels	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
12	309.2	Supply Mains	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
13	310.2	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
15	339.2	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
16		WATER TREATMENT PLANT													
17	303.3	Land & Land Rights													
18	304.3	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
19	311.3	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
20	320.3	Water Treatment Equipment	4.55%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%
21	339.3	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
22		TRANSMISSION & DISTRIBUTION PLANT													
23	303.4	Land & Land Rights													
24	304.4	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
25	311.4	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
26	330.4	Distr. Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%
27	331.4	Transm. & Distribution Mains	2.33%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
28	333.4	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
29	334.4	Meters & Meter Installations	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
30	335.4	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
31	336.4	Backflow Prevention	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
32	339.4	Other Plant & Misc. Equipment	4.00%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%
33		GENERAL PLANT													
34	303.5	Land & Land Rights													
35	304.5	Structures & Improvements	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
36	340.5	Office Furniture & Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
37	340.51	Computer Equipment	16.67%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%
38	341.5	Transportation Equipment	16.67%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%
39	342.5	Stores Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
40	343.5	Tools, Shop & Garage Equipment	6.25%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%
41	344.5	Laboratory Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
42	345.5	Power Operated Equipment	8.33%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%
43	346.5	Communication Equipment	10.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%
44	347.5	Miscellaneous Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
45	348.5	Other Tangible Plant	10.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%

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Schedule of Water Accumulated Depreciation By Primary Account- 2007
 Depreciation Expense- 2007

Florida Public Service Commission

Beecher's Point - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2007
 Historic [] or Projected [x]

Explanation: Provide the monthly Depreciation Expense for 2007

Schedule: A-9
 Page: 6 of 8
 Preparer: <name>

Line No.	Acct No.	AccountName	(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) Total
1		INTANGIBLE PLANT													
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	5
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT													
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT													
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT													
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	1	1	1	1	1	1	1	1	1	1	1	1	17
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	105	105	105	105	105	105	105	105	105	105	105	105	1,265
27	331.4	Transm. & Distribution Mains	185	185	186	186	186	187	187	187	188	188	188	190	2,243
28	333.4	Services	9	9	9	9	9	9	9	9	9	9	9	9	105
29	334.4	Meters & Meter Installations	36	36	36	36	36	36	36	36	36	36	36	36	431
30	335.4	Hydrants	1	1	1	1	1	1	1	1	1	1	1	1	17
31	336.4	Backflow Prevention	144	144	144	144	144	144	144	144	144	144	144	144	1,723
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT													
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	482	482	483	483	483	484	484	484	485	485	485	487	5,806.79
															5,806.79

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Schedule of Water Accumulated Depreciation By Primary Account- 2007														Florida Public Service Commission		
Retirements- 2007														Schedule:	A-9	
Beecher's Point - Water														Page:	7 of 8	
Docket No. 060368-WS														Preparer:	<name>	
Schedule Year Ended: 2007																
Historic [] or Projected [x]																
														=input field		
														Explanation: Provide Retirements for 2007		
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 2007 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs		0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains		0	0	(82)	0	0	(82)	0	0	(82)	0	0	(82)	(328)
28	333.4	Services		0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations		0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention		0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL		0	0	(82)	0	0	(82)	0	0	(82)	0	0	(82)	(328)

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Schedule of Water Accumulated Depreciation By Primary Account- 2007													Florida Public Service Commission			
Adjustments to Accumulated Depreciation-2007																
Beecher's Point - Water																
Docket No. 060368-W5																
Schedule Year Ended: 2007																
Historic [] or Projected [x]																
Explanation: Provide Adjustments to the Accumulated Depreciation Balances in Amendatory Order other than changes resulting from Depreciation Expense, or Plant Retirements.																
=input field																
													Schedule: A-9			
													Page: 8 of 8			
													Preparer: <name>			
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														0
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														0
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														0
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains														0
28	333.4	Services														0
29	334.4	Meters & Meter Installations														0
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														0
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Accumulated Depreciation By Primary Account- 2007

Adjusted Accumulated Depreciation Balances - December 2006 through December 2007

Florida Public Service Commission

Beecher's Point - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2007
 Historic [] or Projected [x]

Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month averages.

Schedule: A-9
 Page: 4 of 8
 Preparer: <name>

Line No.	Acct No.	(1) Account Name	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	74	74	75	75	76	76	77	77	77	78	78	78	79	76
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	38	40	41	43	44	45	47	48	50	51	53	54	56	47
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	7,472	7,577	7,683	7,788	7,894	7,999	8,104	8,210	8,315	8,421	8,526	8,632	8,737	8,104
27	331.4	Transm. & Distribution Mains	33,095	33,280	33,465	33,569	33,754	33,940	34,045	34,233	34,420	34,526	34,715	34,903	35,011	34,074
28	333.4	Services	2,210	2,218	2,227	2,236	2,245	2,253	2,262	2,271	2,280	2,288	2,297	2,306	2,315	2,262
29	334.4	Meters & Meter Installations	1,744	1,780	1,816	1,852	1,888	1,924	1,960	1,996	2,032	2,068	2,104	2,140	2,176	1,960
30	335.4	Hydrants	294	295	296	298	299	301	302	303	305	306	308	309	310	302
31	336.4	Backflow Prevention	14,737	14,881	15,024	15,168	15,312	15,455	15,599	15,742	15,886	16,029	16,173	16,316	16,460	15,599
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	59,664.27	60,146	60,627	61,028	61,511	61,994	62,396	62,880	63,364	63,768	64,253	64,738	65,143	62,424
			TRUE												TRUE	

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Beecher's Point

Schedule: A-9

Docket No. 060368-WS

Page: 5 of 5

Schedule Year Ending 12/31/07

Preparer: Robert M. Griffin

Historical [] Projected [X]

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	74	74	75	75	76	76	76	77	77	78	78	78	79	76
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	38	40	41	43	44	45	47	48	50	51	53	54	56	47
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	7,472	7,577	7,683	7,788	7,894	7,999	8,104	8,210	8,315	8,421	8,526	8,632	8,737	8,104
27	331.4	Transm. & Distribution Mains	33,095	33,280	33,465	33,569	33,754	33,940	34,045	34,233	34,420	34,526	34,715	34,903	35,011	34,074
28	333.4	Services	2,210	2,218	2,227	2,236	2,245	2,253	2,262	2,271	2,280	2,288	2,297	2,306	2,315	2,262
29	334.4	Meters & Meter Installations	1,744	1,780	1,816	1,852	1,888	1,924	1,960	1,996	2,032	2,068	2,104	2,140	2,176	1,960
30	335.4	Hydrants	294	295	296	298	299	301	302	303	305	306	308	309	310	302
31	336.4	Backflow Prevention	14,737	14,881	15,024	15,168	15,312	15,455	15,599	15,742	15,886	16,029	16,173	16,316	16,460	15,599
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	173	203	234	266	300	334	370	406	443	481	519	558	598	376
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	59,837	60,349	60,861	61,295	61,811	62,328	62,766	63,286	63,807	64,248	64,772	65,297	65,741	62,800
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission	
June through December CIAC Balances per Books- 2004									
								Schedule: A-12	
								Page: 2 of	
								Preparer:	
Beecher's Point - Water		271		6438		FWS			
Docket No. 060368-WS		Explanation: Provide the CIAC Balances by month by Classification							
Schedule Year Ended: 2004		beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA)							
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>		through the year ended 12/31/04. While 2005 is the historical test year, balances							
		back to 6/30/04 are needed since adjustments to book balances are made beginning that date.							
Line No.	Description	(1) 06/30/04	(2) 07/31/04	(3) 08/31/04	(4) 09/30/04	(5) 10/31/04	(6) 11/30/04	(7) 12/31/04	(8)
Cash CIAC:									
1	Water Treatment Equipment	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0
Property CIAC:									
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0

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4/5

Schedule of Water Contributions in Aid of Construction by Classification-2005																	
CIAC Balances per Books-2005																	
Beecher's Point - Water																	
Docket No. 060368-WS																	
Explanation: Provide the CIAC Balances by month by Classification																	
for 2005																	
Historic [x] or Projected []																	
Line	No.	Description	Prior Year	12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	Test Year End	Average
Cash CIAC:																	
1		Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2		Water Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3		Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4		Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Cash CIAC			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:																	
6		Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10		Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Property CIAC			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12		Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Beecher's Point

Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: A-12

Page: 2 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

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Schedule of Water Contributions in Aid of Construction by Classification- 2006							
CIAC Balances per Books- 2006							
		271		6438		FWS	
		Explanation: Provide the CIAC Balances by month by Classification for 2006					
		Historic [x] or Projected [x]					
		(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06
	Cash CIAC:						from Adj bal
1	Water Treatment Equipment	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	7,467
3	Main Extension Charge	0	0	0	0	0	1,256
4	Service Installation Fees	0	0	0	0	0	25,244
5	Total Cash CIAC	0	0	0	0	0	33,967
	Property CIAC:						from Adj bal
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0
8	Services	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	33,967

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

Florida Public Service Commission

**Beecher's Point
Docket No. 060368-WS**

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

Projected Test Year Ending 12/31/07

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
23	Additions		
24	Adjustments		
25	12/31/00 Balance	<hr/>	<hr/>
2001			
26	Additions		
27	Adjustments		
28	12/31/01 Balance	<hr/>	<hr/>
2002			
29	Additions		
30	Adjustments		
31	12/31/02 Balance	<hr/>	<hr/>
2003			
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	<hr/> 33,967	<hr/> 20,569
2004			
35	Additions	0	0
36	Adjustments	0	0
37	12/31/04 Balance	<hr/> 33,967	<hr/> 20,569
2005			
38	Additions	0	0
39	Adjustments	0	0
40	12/31/05 Balance	<hr/> 33,967	<hr/> 20,569
2006			
41	Additions	1,950	1,950
42	Adjustments	0	0
43	12/31/06 Balance	<hr/> 35,917	<hr/> 22,519
2007			
44	Additions	0	0
45	Adjustments	0	0
46	12/31/07 Balance	<hr/> 35,917	<hr/> 22,519

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

CONVERT AMENDATORY ORDER BALANCES

Schedule of Water Contributions in Aid of Construction by Classification- 2004
 CIAC Amendatory Order Balances as of 6/30/04

Florida Public Service Commission

Beecher's Point - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 Historic [x] or Projected []

[] =input field
 Explanation: Calculate CIAC at 6/30/04 based on Nance's W/Ps and Amendatory Order.
 Assign W/P amounts to CIAC Categories

Schedule: A-12
 Page:
 Preparer:

	Cronin Jackson 06/30/04	Amendatory Order Adjustment	Allocation to match Amendatory Order Total @ 6/30/04	
Cash CIAC:				
1	Capacity Charges 271.1	0	0	Water Treatment Equipment
2	Meter Fees 7,467	0	7,467	Meter Fees
3	CIAC-1999 Acquisition 0	0	0	Water Treatment Equipment
4	Unclaimed Refunds 14	0	0	Water Treatment Equipment
5	Main Ext Charge 1,242	0	1,256	Main Extension Charge
6	Serv Install Charge 25,244	0	25,244	Service Installation Charge
7	Total Cash CIAC 33,967	0	33,967	
Property CIAC 271.5 271.5				
8	Dist Res & Standpipes 330.4	0	0	Dist Res & Standpipes
9	T&D Mains 331.4	0	0	T&D Mains
10	Services 333.4	0	0	Services
11	Meter/Meter Installation 334.4	0	0	Meter/Meter Installation
21	Hydrants 335.4	0	0	Hydrants
22	Total Property CIAC 0	0	0	
23	Total Water CIAC 33,967	0	33,967	
			should be -> []	33,967 <diff
Explanation: Rearrange the Cronin Jackson Categories shown above into new Categories that combine certain data				
Line No.	Description		Amendatory Order Balances as Calculated	
Cash CIAC:				
24	Water Treatment Equipment		0	
25	Meter Fees		7,467	
26	Main Extension Charge		1,256	
27	Service Installation Fees		25,244	
28	Total Cash CIAC		33,967	
Property CIAC:				
29	Dist Res & Standpipes		0	
30	T&D Mains		0	
31	Services		0	
32	Meter/Meter Installation		0	
33	Hydrants		0	
34	Total Property CIAC		0	
35	Total Water CIAC		33,967	TRUE

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Line No.	Description	true						
		06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04
1	Water Treatment Equipment	0	0	0	0	0	0	0
2	Meter Fees	7,467	7,467	7,467	7,467	7,467	7,467	7,467
3	Main Extension Charge	1,256	1,256	1,256	1,256	1,256	1,256	1,256
4	Service Installation Fees	25,244	25,244	25,244	25,244	25,244	25,244	25,244
5	Total Cash CIAC	33,967	33,967	33,967	33,967	33,967	33,967	33,967
Property CIAC:								
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0
12	Total Water CIAC	33,967	33,967	33,967	33,967	33,967	33,967	33,967

Beehler's Point - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 Historic [X] or Projected []

Explanation: Provide the CIAC Balances by month by Classification based on amounts in the PSC's Amendatory Order

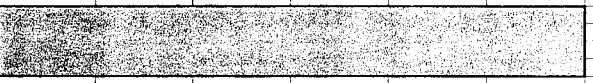
Florida Public Service Commission
 Schedule: A-12
 Page: 5 of 8
 Preparer:

CIAC Amendatory Order Balances as of 6/30/04
 [REDACTED] - Input field

b5

Schedule of Water Contributions in Aid of Construction by Classification- 2004													
CIAC Additions - July through December 2004													
Beecher's Point - Water													
Docket No. 060368-WS													
Schedule Year Ended: 2004													
Historic [X] or Projected []													
Line No.	Description	July	Aug	Sep	Oct	Nov	Dec					CIAC acct	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)					
1	Cash CIAC: Capacity Charges 271.1	320	0	0	0	0	0	0					
2	Meter Fees	334	0	0	0	0	0	0					
3	CIAC-1999 Acquisition												
4	Unclaimed Refunds												
5	Main Exti Charge	331	0	0	0	0	0	0					
6	Serv Install Charge	333	0	0	0	0	0	0					
7	Total Cash CIAC		0	0	0	0	0	0					
8	Property CIAC 271.5												
9	Dist Res & Standpipes												
10	Services												
11	Meter/Meter Installation												
21	Hydrants												
22	Total Property CIAC		0	0	0	0	0	0					
23	Total Water CIAC		0	0	0	0	0	0					
Explanation: Provide a Schedule showing additions to CIAC during 2004													
Preparer: [Redacted]													
Page: 6 of 8													
Schedule: A-12													
Florida Public Service Commission													
these rows are extracted from the FWS456CIAC tab													

Line	Description	July	Aug	Sep	Oct	Nov	Dec
		(1)	(2)	(3)	(4)	(5)	(6)
		(7)	(8)	(9)	(10)	(11)	(12)
1	Water Treatment Equipment						
2	Meter Fees						
3	Main Extension Charge						
4	Service Installation Fees						
5	Total Cash CIAC	0	0	0	0	0	0
Property CIAC:							
6	Dist Reservoirs & Standpipes						
7	T&D Mains						
8	Services						
9	Meters/Meter Installation						
10	Hydrants						
11	Total Property CIAC	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0



Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2004

Florida Public Service Commission
 Schedule: A-12
 Page: 8 of 8
 Preparer:

Schedule of Water Contributions in Aid of Construction by Classification-2004

Boecher's Point - Water

Docket No. 060368-MS

Schedule Year Ended: 2004

Historic [X] or Projected []

Schedule of Water Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission
Adjusted CIAC Balances- June through December 2004								
Beecher's Point - Water								Schedule: A-12
Docket No. 060368-WS								Page: 4 of 8
Schedule Year Ended: 2004								Preparer:
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>								
Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.								
Line No.	Description	(1) 06/30/04	(2) 07/31/04	(3) 08/31/04	(4) 09/30/04	(5) 10/31/04	(6) 11/30/04	(7) 12/31/04
Cash CIAC:								
1	Water Treatment Equipment	0	0	0	0	0	0	0
2	Meter Fees	7,467	7,467	7,467	7,467	7,467	7,467	7,467
3	Main Extension Charge	1,256	1,256	1,256	1,256	1,256	1,256	1,256
4	Service Installation Fees	25,244	25,244	25,244	25,244	25,244	25,244	25,244
5	Total Cash CIAC	33,967	33,967	33,967	33,967	33,967	33,967	33,967
Property CIAC:								
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0
12	Total Water CIAC	33,967	33,967	33,967	33,967	33,967	33,967	33,967
								TRUE

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Schedule of Water Contributions in Aid of Construction by Classification- 2005
 CIAC Additions - 2005

Florida Public Service Commission

Beecher's Point - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2005
 Historic [x] or Projected []

Explanation: Provide a Schedule showing additions to CIAC during 2005

Schedule: A-12
 Page: 6 of 8
 Preparer:

Line No.	Description	(1) CIAC acct	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 2005 Total
1	Cash CIAC:														
1	Water Treatment Equipment	320	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	334	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	331	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	333	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
6	Property CIAC:														
6	Dist Reservoirs & Standpipes														0
7	T&D Mains														0
8	Services														0
9	Meters/Meter Installation														0
10	Hydrants														0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0

these rows are
 extracted from the
 FWS456CIAC tab

Schedule of Water Contributions in Aid of Construction by Classification- 2005
 Adjustments to CIAC-2005

Florida Public Service Commission

Beecher's Point - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2005
 Historic [x] or Projected []

Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2005

Schedule: A-12
 Page: 8 of 8
 Preparer:

Line No.	Description	(1)	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 2005 Total
1	Cash CIAC:														
1	Water Treatment Equipment														0
2	Meter Fees														0
3	Main Extension Charge														0
4	Service Installation Fees														0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
6	Property CIAC:														
6	Dist Reservoirs & Standpipes														0
7	T&D Mains														0
8	Services														0
9	Meters/Meter Installation														0
10	Hydrants														0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Contributions in Aid of Construction by Classification- 2005
Adjusted CIAC Balances- 2005

Florida Public Service Commission

Beecher's Point - Water
Docket No. 060368-WS
Schedule Year Ended: 2005
Historic [x] or Projected []

Explanation: Provide Adjusted CIAC balances by account for 2005

Schedule: A-12
Page: 4 of 8
Preparer:

Line No.	Description	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467
3	Main Extension Charge	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256
4	Service Installation Fees	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244
5	Total Cash CIAC	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967
														TRUE	

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Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance
Beecher's Point
Docket No. 060368-WS
 Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-12
 Page: 3 of 5
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467
3	Main Extension Charge	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256
4	Service Installation Fees	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244
5	Total Cash CIAC	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	480	480	480	480	480	480	480	480	480	480	480	480	480	480
16	Service Installation Fees	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695
17	Total Cash CIAC	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569

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Schedule of Water Contributions in Aid of Construction by Classification- 2006														Florida Public Service Commission			
CIAC Additions - 2006														Schedule: A-12			
Beecher's Point - Water														Page: 6 of 8			
Docket No. 060368-WS														Preparer:			
Schedule Year Ended: 2006																	
Historic [x] or Projected [x]																	
Explanation: Provide a Schedule showing additions to CIAC during 2006																	
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		
		CIAC acct	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2006 Total		
Cash CIAC:																	
1	Water Treatment Equipment	320	0	0	0	0	0	330	0	0	330	0	0	330	990		
2	Meter Fees	334	0	0	0	0	0	42	0	0	42	0	0	42	127		
3	Main Extension Charge	331	0	0	0	0	0	210	0	0	210	0	0	210	631		
4	Service Installation Fees	333	0	0	0	0	0	67	0	0	67	0	0	67	202		
5	Total Cash CIAC		0	0	0	0	0	650	0	0	650	0	0	650	1,950		
Property CIAC:																	
6	Dist Reservoirs & Standpipes		[Redacted]													0	
7	T&D Mains		[Redacted]													0	
8	Services		[Redacted]													0	
9	Meters/Meter Installation		[Redacted]													0	
10	Hydrants		[Redacted]													0	
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0		
12	Total Water CIAC		0	0	0	0	0	650	0	0	650	0	0	650	1,950		

Schedule of Water Contributions in Aid of Construction by Classification- 2006														Florida Public Service Commission			
Adjustments to CIAC-2006														Schedule: A-12			
Beecher's Point - Water														Page: 8 of 8			
Docket No. 060368-WS														Preparer:			
Schedule Year Ended: 2006																	
Historic [x] or Projected [x]																	
Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2006																	
Line No.	AccountName	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2006 Total		
Cash CIAC:																	
1	Water Treatment Equipment		[Redacted]													0	
2	Meter Fees		[Redacted]													0	
3	Main Extension Charge		[Redacted]													0	
4	Service Installation Fees		[Redacted]													0	
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0		
Property CIAC:																	
6	Dist Reservoirs & Standpipes		[Redacted]													0	
7	T&D Mains		[Redacted]													0	
8	Services		[Redacted]													0	
9	Meters/Meter Installation		[Redacted]													0	
10	Hydrants		[Redacted]													0	
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0		
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0		

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Schedule of Water Contributions in Aid of Construction by Classification- 2006														Florida Public Service Commission	
Adjusted CIAC Balances- 2006															
Beecher's Point - Water														Schedule: A-12	
Docket No. 060368-WS														Page: 4 of 8	
Schedule Year Ended: 2006														Preparer:	
Historic [x] or Projected [x]															
Explanation: Provide Adjusted CIAC balances by account for 2006															
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	0	0	0	0	0	0	330	330	330	660	660	660	990	305
2	Meter Fees	7,467	7,467	7,467	7,467	7,467	7,467	7,510	7,510	7,510	7,552	7,552	7,552	7,595	7,507
3	Main Extension Charge	1,256	1,256	1,256	1,256	1,256	1,256	1,466	1,466	1,466	1,676	1,676	1,676	1,887	1,450
4	Service Installation Fees	25,244	25,244	25,244	25,244	25,244	25,244	25,311	25,311	25,311	25,379	25,379	25,379	25,446	25,306
5	Total Cash CIAC	33,967	33,967	33,967	33,967	33,967	33,967	34,617	34,617	34,617	35,267	35,267	35,267	35,917	34,567
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	33,967	33,967	33,967	33,967	33,967	33,967	34,617	34,617	34,617	35,267	35,267	35,267	35,917	34,567
														TRUE	

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Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Beecher's Point

Docket No. 060368-WS

Test Year Ending 12/31/06

Florida Public Service Commission

Schedule: A-12

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Pnor Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	0	0	0	0	0	0	330	330	330	660	660	660	990	305
2	Meter Fees	7,467	7,467	7,467	7,467	7,467	7,467	7,510	7,510	7,510	7,552	7,552	7,552	7,595	7,507
3	Main Extension Charge	1,256	1,256	1,256	1,256	1,256	1,256	1,466	1,466	1,466	1,676	1,676	1,676	1,887	1,450
4	Service Installation Fees	25,244	25,244	25,244	25,244	25,244	25,244	25,311	25,311	25,311	25,379	25,379	25,379	25,446	25,306
5	Total Cash CIAC	33,967	33,967	33,967	33,967	33,967	33,967	34,617	34,617	34,617	35,267	35,267	35,267	35,917	34,567
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	33,967	33,967	33,967	33,967	33,967	33,967	34,617	34,617	34,617	35,267	35,267	35,267	35,917	34,567
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	15,394	15,394	15,394	15,394	15,394	15,394	15,827	15,827	15,827	16,260	16,260	16,260	16,694	15,794
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	480	480	480	480	480	480	640	640	640	800	800	800	960	628
16	Service Installation Fees	4,695	4,695	4,695	4,695	4,695	4,695	4,752	4,752	4,752	4,808	4,808	4,808	4,865	4,747
17	Total Cash CIAC	20,569	20,569	20,569	20,569	20,569	20,569	21,219	21,219	21,219	21,869	21,869	21,869	22,519	21,169
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravidly	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	20,569	20,569	20,569	20,569	20,569	20,569	21,219	21,219	21,219	21,869	21,869	21,869	22,519	21,169

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Schedule of Water Contributions in Aid of Construction by Classification- 2007
 CIAC Additions - 2007

Florida Public Service Commission

Beecher's Point - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2007
 Historic [] or Projected [X]

Explanation: Provide a Schedule showing additions to CIAC during 2007

Schedule: A-12
 Page: 6 of 8
 Preparer:

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
	Cash CIAC:	CIAC acct													
1	Water Treatment Equipment	320													0
2	Meter Fees	334													0
3	Main Extension Charge	331													0
4	Service Installation Fees	333													0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
	Property CIAC:														
6	Dist Reservoirs & Standpipes														0
7	T&D Mains														0
8	Services														0
9	Meters/Meter Installation														0
10	Hydrants														0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Contributions in Aid of Construction by Classification- 2007
 Adjustments to CIAC-2007

Florida Public Service Commission

Beecher's Point - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2007
 Historic [] or Projected [X]

Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2007

Schedule: A-12
 Page: 8 of 8
 Preparer:

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
	Cash CIAC:														
1	Water Treatment Equipment														0
2	Meter Fees														0
3	Main Extension Charge														0
4	Service Installation Fees														0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
	Property CIAC:														
6	Dist Reservoirs & Standpipes														0
7	T&D Mains														0
8	Services														0
9	Meters/Meter Installation														0
10	Hydrants														0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Contributions in Aid of Construction by Classification- 2007
 Adjusted CIAC Balances- 2007

Beecher's Point - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2007
 Historic [] or Projected [X]

Explanation: Provide Adjusted CIAC balances by account for 2007

Florida Public Service Commission

Schedule: A-12
 Page: 4 of 8
 Preparer:

Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	990	990	990	990	990	990	990	990	990	990	990	990	990	990
2	Meter Fees	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595
3	Main Extension Charge	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887
4	Service Installation Fees	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446
5	Total Cash CIAC	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917
														TRUE	
														4 yr	FALSE

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Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Beecher's Point

Docket No. 060368-WS

Test Year Ending 12/31/07

Florida Public Service Commission

Schedule: A-12

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	990	990	990	990	990	990	990	990	990	990	990	990	990	990
2	Meter Fees	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595
3	Main Extension Charge	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887
4	Service Installation Fees	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446
5	Total Cash CIAC	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	16,694	16,694	16,694	16,694	16,694	16,694	16,694	16,694	16,694	16,694	16,694	16,694	16,694	16,694
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	960	960	960	960	960	960	960	960	960	960	960	960	960	960
16	Service Installation Fees	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865
17	Total Cash CIAC	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519

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Schedule of Water Amortization of CIAC by Classification- 2005													Florida Public Service Commission		
Accum Amort CIAC Balances per Books- 2005															
Beecher's Point - Water													Schedule:		A-14
Docket No. 060368-WS													Page:		2 of 2
Schedule Year Ended: 2005													Preparer:		
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>															
Explanation: Provide the Amort of CIAC Balances per books by month by Classification for the year ended 12/31/05.															
Line No.	Description	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER															
Cash															
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

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Line No.	Description	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	12/31/06	Average	Balance
1	Water Treatment Equipment	0	0	0	0	0	0	1	2	4	5	6	9	2		
2	Meter Fees	0	0	0	0	0	0	63	94	126	157	188	220	88		
3	Main Extension Charge	0	0	0	0	0	0	31	6	9	12	15	22	6		
4	Service Installation Fees	0	0	0	0	0	0	105	158	211	264	317	370	114		
5	Total Cash CIAC	0	0	0	0	0	88	175	263	352	441	530	620	190		
6	Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0		
7	R&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0		
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0		
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0		
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0		
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0		
12	Total Water CIAC	0	0	0	0	0	88	175	263	352	441	530	620	190		

Historic [x] or Projected [x]
 Schedule Year Ended: 2006

Explanation: Provide the Amort of CIAC Balances by month by Classification for the year ended 12/31/06

Becher's Point - Water
 FWS 6438
 Becher's Point - Water

Schedule: A-14
 Page: 2 of 2
 Preparer:

Florida Public Service Commission

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

Florida Public Service Commission

Beecher's Point
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
	2000		
23	Additions		
24	Adjustments		
25	12/31/00 Balance		
	2001		
26	Additions		
27	Adjustments		
28	12/31/01 Balance		
	2002		
29	Additions		
30	Adjustments		
31	12/31/02 Balance		
	2003		
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	17,562	14,689
	2004		
35	Additions	516	495
36	Adjustments	0	0
37	12/31/04 Balance	18,078	15,184
	2005		
38	Additions	1,032	990
39	Adjustments	0	0
40	12/31/05 Balance	19,111	16,174
	2006		
41	Additions	1,051	763
42	Adjustments	0	0
43	12/31/06 Balance	20,161	16,937
	2007		
44	Additions	1,095	709
45	Adjustments	0	0
46	12/31/07 Balance	21,257	17,646

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

CONVERT AMENDATORY ORDER BALANCES

Schedule of Water Amortization of CIAC by Classification- 2004

Florida Public Service Commission

CIAC Amendatory Order Balances as of 6/30/04

Beecher's Point - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 Historic [x] or Projected []

Explanation: Calculate Accum Amort of CIAC at 6/30/04 based on Nance's W/Ps and Amendatory Order.
 Assign W/P amounts to CIAC Categories

Schedule: A-12
 Page:
 Preparer:

Line No	Description	Cronin Jackson 06/30/04 From Lookup	Amendatory Order Adjustment	Allocation to match Amendatory Order Total @ 6/30/04	Categories-lines 22 to 35 below
Cash CIAC:					
1	Capacity Charges 271.1	0		0	Water Treatment Equipment
2	Meter Fees	2,084		2,084	Meter Fees
3	CIAC-1999 Acquisition	0		0	Water Treatment Equipment
4	Unclaimed Refunds	4		4	Water Treatment Equipment
5	Main Ext Charge	210		210	Main Extension Charge
6	Serv Install Charge	15,264		15,264	Service Installation Charge
7	Total Cash CIAC	17,562	0	17,562	
Property CIAC 271.5: 271.5					
8	Dist Res & Standpipes	330.4	0	0	Dist Res & Standpipes
9	T&D Mains	331.4	0	0	T&D Mains
10	Services	333.4	0	0	Services
11	Meter/Meter Installation	334.4	0	0	Meter/Meter Installation
21	Hydrants	335.4	0	0	Hydrants
22	Total Property CIAC	0	0	0	
23	Total Water CIAC	17,562	0	17,562	
Explanation: Rearrange the Cronin Jackson Categories shown above into new Categories that combine certain data					
Line No	Description			Amendatory Order Balances as Calculated	
Cash CIAC:					
24	Water Treatment Equipment			4	
25	Meter Fees			2,084	
26	Main Extension Charge			210	
27	Service Installation Fees			15,264	
28	Total Cash CIAC			17,562	
Property CIAC:					
29	Dist Res & Standpipes			0	
30	T&D Mains			0	
31	Services			0	
32	Meter/Meter Installation			0	
33	Hydrants			0	
34	Total Property CIAC			0	
35	Total Water CIAC			17,562	TRUE

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Line No.	Description	08/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04
(1)			(3)	(4)	(5)	(6)	(7)	(8)
Cash CIAC:								
1	Water Treatment Equipment	4	4	4	4	4	4	4
2	Meter Fees	2,084	2,084	2,084	2,084	2,084	2,084	2,084
3	Main Extension Charge	210	210	210	210	210	210	210
4	Service Installation Fees	15,264	15,264	15,264	15,264	15,264	15,264	15,264
5	Total Cash CIAC	17,562	17,562	17,562	17,562	17,562	17,562	17,562
Property CIAC:								
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0
12	Total Water CIAC	17,562	17,562	17,562	17,562	17,562	17,562	17,562

Schedule of Water Amortization of CIAC by Classification- 2004
 Amort of CIAC Amortization Order Balances as of 6/30/04
 Becher's Point - Water
 Docket No. 080368-W5
 Schedule Year Ended: 2004
 Explanation: Provide the Accumulated Amort of CIAC Balances as of 6/30/04 by Classification based on amounts in the PSC's Amortization Order issued February 27, 2005
 Historic [x] or Projected []
 Florida Public Service Commission
 Schedule: A-14
 Page: 2, WK-1
 Preparer:

CALCULATE CIAC AMORTIZATION RATES											
Schedule of Water Amortization of CIAC by Classification- 2004 Calculate Amortization Rates						Florida Public Service Commission					
Beecher's Point - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>						<input type="text"/> Input field Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates and calculate composite rates based on methodology employed by Cronin Jackson for Annual Reports (see 12/21/04 calculation)					
						Schedule: A-12					
						Page:					
						Preparer:					
						Annual Dep'n Rate		Monthly Dep'n Rate			
Categories-lines to below											
Cash CIAC:											
1	Capacity Charges	271.1									
2	CIAC-1999 Acquisition	271.3									
3	Unclaimed Refunds	271.3									
4	Main Ext Charge	271.3									
5	Serv Install Charge	271.3									
6	Meter Fees	271.3									
7	Total Cash CIAC										
Contributed Property											
8	Dist Res & Standpipe	330.4					2.70%			0.23%	
9	T&D Mains	331.4					2.22%			0.19%	
10	Services	333.4					2.50%			0.21%	
11	Meters/Meter Installation	334.4					5.00%			0.42%	
12	Hydrants	335.4					2.22%			0.19%	

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Composite Rate Calculation:			UPIS Balance 6/30/04			2004 Depreciation Rate		Annual
			Adjusted Bal	Contr Prop	For Comp Calc	Annual	Monthly	Depreciation Expense
1	INTANGIBLE PLANT	INTANGIBLE PLANT						
2	Organization	301.1	0			0.00%		
3	Franchises	302.1	192			2.50%		
4	Other Plant & Misc. Equipment	339.1	0			0.00%		
5	SOURCE OF SUPPLY & PUMPING PLANT							
6	Land & Land Rights	303.2	15,000			0.00%		
7	Structures & Improvements	304.2	0		0	3.13%	0.26%	0
8	Collect. & Impound Reservoirs	305.2	0			0.00%		
9	Lake, River & Other Intakes	306.2	0		0	0.00%	0.00%	0
10	Wells & Springs	307.2	0			0.00%		
11	Infiltration Galleries & Tunnels	308.2	0		0	0.00%	0.00%	0
12	Supply Mains	309.2	0		0	0.00%		
13	Power Generation Equipment	310.2	0		0	0.00%	0.00%	0
14	Pumping Equipment	311.2	0		0	0.00%	0.00%	0
15	Other Plant & Misc. Equipment	339.2	0		0	0.00%	0.00%	0
16	WATER TREATMENT PLANT							
17	Land & Land Rights	303.3	0			0.00%		
18	Structures & Improvements	304.3	0		0	3.03%	0.25%	0
19	Pumping Equipment	311.3	0			0.00%		
20	Water Treatment Equipment	320.3	0		0	0.00%	0.00%	0
21	Other Plant & Misc. Equipment	339.3	0		0	0.00%	0.00%	0
22	TRANSMISSION & DISTRIBUTION PLANT							
23	Land & Land Rights	303.4	0			0.00%		
24	Structures & Improvements	304.4	0		0	3.03%	0.25%	0
25	Pumping Equipment	311.4	0			0.00%		
26	Distr. Reservoirs & Standpipes	330.4	46,823	Contributed	46,823	2.70%	0.23%	1,265
27	Transm. & Distribution Mains	331.4	91,466	Contributed	91,466	2.22%	0.19%	2,033
28	Services	333.4	4,201	Contributed	4,201	2.50%	0.21%	105
29	Meters & Meter Installations	334.4	8,395	Contributed	8,395	5.00%	0.42%	420
30	Hydrants	335.4	750	Contributed	750	2.22%	0.19%	17
31	Backflow Prevention	336.4	25,842			10.00%		
32	Other Plant & Misc. Equipment	339.4	0		0	0.00%	0.00%	0
33	GENERAL PLANT							
34	Land & Land Rights	303.5	0			0.00%		
35	Structures & Improvements	304.5	0			3.03%		
36	Office Furniture & Equipment	340.5	0			0.00%		
37	Computer Equipment	340.51	0			0.00%		
38	Transportation Equipment	341.5	0			0.00%		
39	Stores Equipment	342.5	0			0.00%		
40	Tools, Shop & Garage Equipment	343.5	0			0.00%		
41	Laboratory Equipment	344.5	0			6.67%		
42	Power Operated Equipment	345.5	0			0.00%		
43	Communication Equipment	346.5	0			0.00%		
44	Miscellaneous Equipment	347.5	0			0.00%		
45	Other Tangible Plant	348.5	0			0.00%		
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization				151,636		2.63%	

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Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data									
Line No.	Description						Annual Depr Rate	Mo Depr Rate	
	Cash CIAC:								
64	Water Treatment Equipment						2.53%	0.21%	
65	Meter Fees						5.00%	0.42%	
66	Main Extension Charge						2.22%	0.19%	
67	Service Installation Fees						2.50%	0.21%	
	Property CIAC:								
68	Dist Res & Standpipe						2.70%	0.23%	
69	T&D Mains						2.22%	0.19%	
70	Services						2.50%	0.21%	
71	Meters/Meter Installation						5.00%	0.42%	
72	Hydrants						2.22%	0.19%	

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Schedule of Water Amortization of CIAC by Classification- 2004								Florida Public Service Commission		
Adjusted CIAC Balances- June through December 2004								Schedule: A-12		
Beecher's Point - Water								Page: 4 of 8		
Docket No. 060368-WS								Preparer:		
Schedule Year Ended: 2004										
Historic [x] or Projected []										
Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.										
Line No.	Description	(1) 06/30/04	(2) 07/31/04	(3) 08/31/04	(4) 09/30/04	(5) 10/31/04	(6) 11/30/04	(7) 12/31/04		
Cash CIAC:										
1	Water Treatment Equipment	0	0	0	0	0	0	0		
2	Meter Fees	7,467	7,467	7,467	7,467	7,467	7,467	7,467		
3	Main Extension Charge	1,256	1,256	1,256	1,256	1,256	1,256	1,256		
4	Service Installation Fees	25,244	25,244	25,244	25,244	25,244	25,244	25,244		
5	Total Cash CIAC	33,967	33,967	33,967	33,967	33,967	33,967	33,967		
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0		
7	T&D Mains	0	0	0	0	0	0	0		
8	Services	0	0	0	0	0	0	0		
9	Meters/Meter Installation	0	0	0	0	0	0	0		
10	Hydrants	0	0	0	0	0	0	0		
11	Total Property CIAC	0	0	0	0	0	0	0		
12	Total Water CIAC	33,967	33,967	33,967	33,967	33,967	33,967	33,967		
Schedule of Water Amortization of CIAC by Classification- 2004								Florida Public Service Commission		
CIAC Amortization Rates -July through December 2004								Schedule: A-14		
Beecher's Point - Water								Page: 2, wrk-3		
Docket No. 060368-WS								Preparer:		
Schedule Year Ended: 2004										
Historic [x] or Projected []										
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories										
Line No.	Description	(2) Annual Rates	(3) July	(4) Aug	(5) Monthly Rates Sep	(6) Oct	(7) Nov	(8) Dec		
Cash CIAC:										
1	Water Treatment Equipment	2.53%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%		
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%		
Property CIAC:										
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%		
7	T&D Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		
8	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%		
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		
10	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		

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Schedule of Water Amortization of CIAC by Classification- 2004 CIAC Amortization -July through December 2004									Florida Public Service Commission			
			[] =input field						Schedule: A-14			
Beecher's Point - Water			Explanation: Provide a Schedule showing additions to CIAC during 2004 from the date of Acquisition 6/30/04.						Page: 2, wrk-4			
Docket No. 060368-WS									Preparer:			
Schedule Year Ended: 2004 Historic [x] or Projected []												
Line No.	(1) Description	(2)	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec	(9) 2004 Total			
Cash CIAC:												
1	Water Treatment Equipment		0	0	0	0	0	0	0			
2	Meter Fees		31	31	31	31	31	31	187			
3	Main Extension Charge		2	2	2	2	2	2	14			
4	Service Installation Fees		53	53	53	53	53	53	316			
5	Total Cash CIAC		86	86	86	86	86	86	516			
Property CIAC:												
6	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0			
7	T&D Mains		0	0	0	0	0	0	0			
8	Services		0	0	0	0	0	0	0			
9	Meters/Meter Installation		0	0	0	0	0	0	0			
10	Hydrants		0	0	0	0	0	0	0			
11	Total Property CIAC		0	0	0	0	0	0	0			
12	Total Water CIAC		86	86	86	86	86	86	516			
Schedule of Water Amortization of CIAC by Classification- 2004 Adjustments to CIAC-July through December 2004									Florida Public Service Commission			
			[] =input field						Schedule: A-14			
Beecher's Point - Water			Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2004						Page: 2, wrk-5			
Docket No. 060368-WS									Preparer:			
Schedule Year Ended: 2004 Historic [x] or Projected []												
Line No.	(1) Description	(2)	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec	(9) 2004 Total			
Cash CIAC:												
1	Water Treatment Equipment		[]									
2	Meter Fees		[]									
3	Main Extension Charge		[]									
4	Service Installation Fees		[]									
5	Total Cash CIAC		0	0	0	0	0	0	0			
Property CIAC:												
6	Dist Reservoirs & Standpipes		[]									
7	T&D Mains		[]									
8	Services		[]									
9	Meters/Meter Installation		[]									
10	Hydrants		[]									
11	Total Property CIAC		0	0	0	0	0	0	0			
12	Total Water CIAC		0	0	0	0	0	0	0			

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Schedule of Water Amortization of CIAC by Classification- 2004
 Adjusted Amortization of CIAC Balances- June through December 2004

Florida Public Service Commission

Beecher's Point - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 Historic or Projected

Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.

Schedule: A-14
 Page: 2, wrk-8
 Preparer:

(1) Line No.	(2) Description	(3) 06/30/04	(4) 07/31/04	(5) 08/31/04	(6) 09/30/04	(7) 10/31/04	(8) 11/30/04	(9) 12/31/04
Cash CIAC:								
1	Water Treatment Equipment	4	4	4	4	4	4	4
2	Meter Fees	2,084	2,115	2,146	2,177	2,208	2,240	2,271
3	Main Extension Charge	210	212	215	217	219	222	224
4	Service Installation Fees	15,264	15,317	15,369	15,422	15,474	15,527	15,580
5	Total Cash CIAC	17,562	17,648	17,734	17,820	17,906	17,992	18,078
Property CIAC:								
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0
12	Total Water CIAC	17,562	17,648	17,734	17,820	17,906	17,992	18,078

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CALCULATE CIAC AMORTIZATION RATES											
Schedule of Water Amortization of CIAC by Classification- 2005 Calculate Amortization Rates for Calendar Year 2005						Florida Public Service Commission					
Beecher's Point - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []						Schedule: A-12 Page: Preparer:					
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates						=input field					
Categories-lines to below											
						Annual Depn Rate	Monthly Dep'n Rate				
Cash CIAC:											
1	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)			2.53%	0.21%				
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)			2.53%	0.21%				
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)			2.53%	0.21%				
4	Main Extl Charge	271.3	Main Extension Charge	acct 331.4		2.22%	0.19%				
5	Serv Install Charge	271.3	Service Installation Charge	acct 333.4		2.50%	0.21%				
6	Meter Fees	271.3	Meter Fees	acct 334.4		5.00%	0.42%				
7	Total Cash CIAC										
Contributed Property											
8	Dist Res & Standpipe	271.2				2.70%	0.23%				
9	T&D Mains	330.4				2.22%	0.19%				
10	Services	333.4				2.50%	0.21%				
11	Meters/Meter Installation	334.4				5.00%	0.42%				
12	Hydrants	335.4				2.22%	0.19%				

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Composite Rate Calculation:		UPIS Balance 12/31/04			Depreciation Rate		Depreciation
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense
1	INTANGIBLE PLANT						
2	Organization	301.1	0		0.00%		
3	Franchises	302.1	192		2.50%		
4	Other Plant & Misc. Equipment	339.1	0		0.00%		
5	SOURCE OF SUPPLY & PUMPING PLANT				0.00%		
6	Land & Land Rights	303.2	15,000		0.00%		
7	Structures & Improvements	304.2	0		3.13%	0.26%	0
8	Collect. & Impound Reservoirs	305.2	0		0.00%		
9	Lake, River & Other Intakes	306.2	0		0.00%		
10	Wells & Springs	307.2	0	0	0.00%	0.00%	0
11	Infiltration Galleries & Tunnels	308.2	0		0.00%		
12	Supply Mains	309.2	0	0	0.00%	0.00%	0
13	Power Generation Equipment	310.2	0	0	0.00%	0.00%	0
14	Pumping Equipment	311.2	0	0	0.00%	0.00%	0
15	Other Plant & Misc. Equipment	339.2	0		0.00%		
16	WATER TREATMENT PLANT				0.00%		
17	Land & Land Rights	303.3	0		0.00%		
18	Structures & Improvements	304.3	0	0	3.03%	0.25%	0
19	Pumping Equipment	311.3	0		0.00%		
20	Water Treatment Equipment	320.3	0	0	0.00%	0.00%	0
21	Other Plant & Misc. Equipment	339.3	0		0.00%		
22	TRANSMISSION & DISTRIBUTION PLANT				0.00%		
23	Land & Land Rights	303.4	0		0.00%		
24	Structures & Improvements	304.4	556	556	3.03%	0.25%	17
25	Pumping Equipment	311.4	0		0.00%		
26	Distr. Reservoirs & Standpipes	330.4	46,823	46,823	2.70%	0.23%	1,265
27	Transm. & Distribution Mains	331.4	91,466	91,466	2.22%	0.19%	2,033
28	Services	333.4	4,201	4,201	2.50%	0.21%	105
29	Meters & Meter Installations	334.4	8,395	8,395	5.00%	0.42%	420
30	Hydrants	335.4	750	750	2.22%	0.19%	17
31	Backflow Prevention	336.4	Y 25,842		10.00%		
32	Other Plant & Misc. Equipment	339.4	0	0	0.00%	0.00%	0
33	GENERAL PLANT				0.00%		
34	Land & Land Rights	303.5	0		0.00%		
35	Structures & Improvements	304.5	0		3.03%		
36	Office Furniture & Equipment	340.5	Y 0		0.00%		
37	Computer Equipment	340.51	0		0.00%		
38	Transportation Equipment	341.5	0		0.00%		
39	Stores Equipment	342.5	0		0.00%		
40	Tools, Shop & Garage Equipment	343.5	0		0.00%		
41	Laboratory Equipment	344.5	0		6.67%		
42	Power Operated Equipment	345.5	0		0.00%		
43	Communication Equipment	346.5	0		0.00%		
44	Miscellaneous Equipment	347.5	0		0.00%		
45	Other Tangible Plant	348.5	0		0.00%		
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			TRUE			

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		Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data									
Line No.	Description										
						Annual Depr Rate	Mo Depr Rate				
	Cash CIAC:										
64	Water Treatment Equipment					2.53%	0.21%				
65	Meter Fees					5.00%	0.42%				
66	Main Extension Charge					2.22%	0.19%				
67	Service Installation Fees					2.50%	0.21%				
	Property CIAC:										
68	Dist Res & Standpipe					2.70%	0.23%				
69	T&D Mains					2.22%	0.19%				
70	Services					2.50%	0.21%				
71	Meters/Meter Installation					5.00%	0.42%				
72	Hydrants					2.22%	0.19%				

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Schedule of Water Amortization of CIAC by Classification- 2005													Florida Public Service Commission		
Adjusted CIAC Balances- 2005													Schedule: A-12		
Beecher's Point - Water													Page: 4 of 8		
Docket No. 060368-WS													Preparer:		
Explanation: Provide Adjusted CIAC balances by account for 2005															
Schedule Year Ended: 2005															
Historic [x] or Projected []															
Line No.	Description	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467
3	Main Extension Charge	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256
4	Service Installation Fees	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244
5	Total Cash CIAC	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967
Schedule of Water Amortization of CIAC by Classification- 2005													Florida Public Service Commission		
CIAC Amortization Rates - 2005													Schedule: A-14		
Beecher's Point - Water													Page: 2, wrk-3		
Docket No. 060368-WS													Preparer:		
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories															
Schedule Year Ended: 2005															
Historic [x] or Projected []															
Line No.	(1) Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	
Cash CIAC:															
1	Water Treatment Equipment	2.53%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
5	Total Cash CIAC														
Property CIAC:															
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	
7	T&D Mains	2.22%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
8	Services	2.50%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
10	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	

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Line	No	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
11		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
12		Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
1		Cash CIAC:													
2		Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
3		Meter Fees	31	31	31	31	31	31	31	31	31	31	31	31	373
4		Main Extension Charge	2	2	2	2	2	2	2	2	2	2	2	2	28
5		Total Cash CIAC	86	86	86	86	86	86	86	86	86	86	86	86	1,032
6		Property CIAC:													
7		Dist. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0
8		Services	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0
10		Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0
11		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
12		Total Water CIAC	86	86	86	86	86	86	86	86	86	86	86	86	1,032
<p>CIAC Amortization- 2005</p> <p>Becher's Point - Water</p> <p>Docket No. 060358-WS</p> <p>Schedule Year Ended: 2005</p> <p>Historic [X] or Projected []</p> <p>Explanation: Provide a Schedule showing additions to CIAC during 2005 from the date of Acquisition</p> <p>Preparer: A-14</p> <p>Page: 2, wrk-4</p> <p>Florida Public Service Commission</p>															
1		Cash CIAC:													
2		Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
3		Main Extension Charge	2	2	2	2	2	2	2	2	2	2	2	2	28
4		Service Installation Fees	53	53	53	53	53	53	53	53	53	53	53	53	631
5		Total Cash CIAC	86	86	86	86	86	86	86	86	86	86	86	86	1,032
6		Property CIAC:													
7		Dist. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0
8		Services	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0
10		Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0
11		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
12		Total Water CIAC	86	86	86	86	86	86	86	86	86	86	86	86	1,032
<p>Schedule of Water Amortization of CIAC by Classification- 2005</p> <p>Adjustments to CIAC Amort Bal-2005</p> <p>Becher's Point - Water</p> <p>Docket No. 060358-WS</p> <p>Schedule Year Ended: 2005</p> <p>Historic [X] or Projected []</p> <p>Explanation: Provide Adjustments to CIAC Amortary Order balances other than changes resulting from CIAC Additions for 2005</p> <p>Preparer: A-14</p> <p>Page: 2, wrk-5</p> <p>Florida Public Service Commission</p>															

Schedule of Water Amortization of CIAC by Classification- 2005 Adjusted Accumulated Amortization of CIAC Balances- 2005													Florida Public Service Commission		
Beecher's Point - Water Docket No. 060388-WS Schedule Year Ended: 2005 Historic [X] or Projected []													Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month average.		
													Schedule:	A-14	
													Page:	2, wrk-8	
													Preparer:		
Line No.	Description	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
1	Cash CIAC:														
2	Water Treatment Equipment	4	4	4	4	4	4	4	4	4	4	4	4	4	4
3	Meter Fees	2,271	2,302	2,333	2,364	2,395	2,426	2,457	2,488	2,520	2,551	2,582	2,613	2,644	2,457
4	Main Extension Charge	224	226	229	231	233	236	238	240	243	245	247	250	252	238
4	Service Installation Fees	15,580	15,632	15,685	15,737	15,790	15,843	15,895	15,948	16,000	16,053	16,105	16,158	16,211	15,895
5	Total Cash CIAC	18,078	18,164	18,250	18,336	18,422	18,508	18,594	18,680	18,766	18,852	18,939	19,025	19,111	18,594
6	Property CIAC:														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	18,078	18,164	18,250	18,336	18,422	18,508	18,594	18,680	18,766	18,852	18,939	19,025	19,111	18,594
														TRUE	

85a

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Beecher's Point
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-14
 Page: 3 of 5
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	4	4	4	4	4	4	4	4	4	4	4	4	4	4
2	Meter Fees	2,271	2,302	2,333	2,364	2,395	2,426	2,457	2,488	2,520	2,551	2,582	2,613	2,644	2,457
3	Main Extension Charge	224	226	229	231	233	236	238	240	243	245	247	250	252	238
4	Service Installation Fees	15,580	15,632	15,685	15,737	15,790	15,843	15,895	15,948	16,000	16,053	16,105	16,158	16,211	15,895
5	Total Cash	18,078	18,164	18,250	18,336	18,422	18,508	18,594	18,680	18,766	18,852	18,939	19,025	19,111	18,594
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	18,078	18,164	18,250	18,336	18,422	18,508	18,594	18,680	18,766	18,852	18,939	19,025	19,111	18,594
SEWER															
Cash															
13	Treatment & Disposal Equipment	13,206	13,277	13,349	13,420	13,491	13,563	13,634	13,705	13,777	13,848	13,919	13,990	14,062	13,634
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	76	77	78	79	80	81	82	83	83	84	85	86	87	82
16	Service Installation Fees	1,902	1,912	1,922	1,933	1,943	1,953	1,963	1,974	1,984	1,994	2,005	2,015	2,025	1,963
17	Total Cash	15,184	15,267	15,349	15,432	15,514	15,597	15,679	15,762	15,844	15,927	16,009	16,092	16,174	15,679
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	15,184	15,267	15,349	15,432	15,514	15,597	15,679	15,762	15,844	15,927	16,009	16,092	16,174	15,679

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CALCULATE CIAC AMORTIZATION RATES- January thru April 2006

Schedule of Water Amortization of CIAC by Classification- 2006
 Calculate Amortization Rates for Calendar Year 2005

Florida Public Service Commission

Beecher's Point - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [x] or Projected [x]

Explanation: =input field
 Identify CIAC Amortization Rates based on Annual Report Depreciation Rates

Schedule: A-12
 Page:
 Preparer:

				Annual Depn Rate	Monthly Dep'n Rate
			Categories-lines to below		
	Cash CIAC:				
1	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)	2.54%	0.00%
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)	2.54%	0.00%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)	2.54%	0.00%
4	Main Ext Charge	271.3	Main Extension Charge acct 331.4	2.22%	0.00%
5	Serv Install Charge	271.3	Service Installation Charge acct 333.4	2.50%	0.21%
6	Meter Fees	271.3	Meter Fees acct 334.4	5.00%	0.42%
7	Total Cash CIAC				
	Contributed Property	271.2			
8	Dist Res & Standpipe	330.4		2.70%	0.23%
9	T&D Mains	331.4		2.22%	0.19%
10	Services	333.4		2.50%	0.21%
11	Meters/Meter Installation	334.4		5.00%	0.42%
12	Hydrants	335.4		2.22%	0.19%

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Composite Rate Calculation:			UPIS Balance 12/31/05			Depreciation Rate		Depreciation													
			Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense													
1	INTANGIBLE PLANT																				
2	Organization	301.1	0			0.00%															
3	Franchises	302.1	192			2.50%															
4	Other Plant & Misc. Equipmen	339.1	0			0.00%															
5	SOURCE OF SUPPLY & PUMPING PLANT																				
6	Land & Land Rights	303.2	15,000			0.00%															
7	Structures & Improvements	304.2	0		0	3.13%	0.26%	0													
8	Collect. & Impound Reservoirs	305.2	0			0.00%															
9	Lake, River & Other Intakes	306.2	0			0.00%															
10	Wells & Springs	307.2	0		0	0.00%	0.00%	0													
11	Infiltration Galleries & Tunnels	308.2	0			0.00%															
12	Supply Mains	309.2	0		0	0.00%	0.00%	0													
13	Power Generation Equipment	310.2	0		0	0.00%	0.00%	0													
14	Pumping Equipment	311.2	0		0	0.00%	0.00%	0													
15	Other Plant & Misc. Equipment	339.2	0			0.00%															
16	WATER TREATMENT PLANT																				
17	Land & Land Rights	303.3	0			0.00%															
18	Structures & Improvements	304.3	0		0	3.03%	0.25%	0													
19	Pumping Equipment	311.3	0			0.00%															
20	Water Treatment Equipment	320.3	0		0	0.00%	0.00%	0													
21	Other Plant & Misc. Equipment	339.3	0			0.00%															
22	TRANSMISSION & DISTRIBUTION PLANT																				
23	Land & Land Rights	303.4	0			0.00%															
24	Structures & Improvements	304.4	556		556	3.03%	0.25%	17													
25	Pumping Equipment	311.4	0			0.00%															
26	Distr. Reservoirs & Standpipes	330.4	46,823	0	46,823	2.70%	0.23%	1,265													
27	Transm. & Distribution Mains	331.4	91,466	0	91,466	2.22%	0.19%	2,033													
28	Services	333.4	4,201	0	4,201	2.50%	0.21%	105													
29	Meters & Meter Installations	334.4	8,623	0	8,623	5.00%	0.42%	431													
30	Hydrants	335.4	750	0	750	2.22%	0.19%	17													
31	Backflow Prevention	336.4	25,842			10.00%															
32	Other Plant & Misc. Equipment	339.4	0		0	0.00%	0.00%	0													
33	GENERAL PLANT																				
34	Land & Land Rights	303.5	0			0.00%															
35	Structures & Improvements	304.5	0			3.03%															
36	Office Furniture & Equipment	340.5	0			0.00%															
37	Computer Equipment	340.51	0			0.00%															
38	Transportation Equipment	341.5	0			0.00%															
39	Stores Equipment	342.5	0			0.00%															
40	Tools, Shop & Garage Equipm	343.5	0			0.00%															
41	Laboratory Equipment	344.5	0			6.67%															
42	Power Operated Equipment	345.5	0			0.00%															
43	Communication Equipment	346.5	0			0.00%															
44	Miscellaneous Equipment	347.5	0			0.00%															
45	Other Tangible Plant	348.5	0			0.00%															
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization				162,419			386													
					TRUE																

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		Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data									
Line No.	Description										
						Annual Depr Rate	Mo Depr Rate				
	Cash CIAC:										
64	Water Treatment Equipment					2.54%	0.00%				
65	Meter Fees					5.00%	0.42%				
66	Main Extension Charge					2.22%	0.00%				
67	Service Installation Fees					2.50%	0.21%				
	Property CIAC:										
68	Dist Res & Standpipe					2.70%	0.23%				
69	T&D Mains					2.22%	0.19%				
70	Services					2.50%	0.21%				
71	Meters/Meter Installation					5.00%	0.42%				
72	Hydrants					2.22%	0.19%				

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CALCULATE CIAC AMORTIZATION RATES Beginning May 2006 (Start Guideline Lives)					
Schedule of Water Amortization of CIAC by Classification- 2006 Calculate Amortization Rates for Calendar Year 2005			Florida Public Service Commission		
Beecher's Point - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected []			Schedule: A-12 Page: Preparer:		
Explanation: <input type="text"/> =input field Identify CIAC Amortization Rates based on Annual Report Depreciation Rates					
			Annual Dep'n Rate	Monthly Dep'n Rate	
Categories-lines to below					
Cash CIAC:					
1	Capacity Charges	271.1			
2	CIAC-1999 Acquisition	271.3			
3	Unclaimed Refunds	271.3			
4	Main Ext Charge	271.3			
5	Serv Install Charge	271.3			
6	Meter Fees	271.3			
7	Total Cash CIAC				
Contributed Property					
8	Dist Res & Standpipe	336.4	2.70%	0.23%	
9	T&D Mains	331.4	2.33%	0.19%	
10	Services	333.4	2.50%	0.21%	
11	Meters/Meter Installation	334.4	5.00%	0.42%	
12	Hydrants	335.4	2.22%	0.19%	

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Composite Rate Calculation:			UPIS Balance 4/30/06		Guideline Lives eff 5/06		Depreciation Rate		Depreciation Expense	
			Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly			
1	INTANGIBLE PLANT									
2	Organization	301.1	0			2.50%				
3	Franchises	302.1	192			2.50%				
4	Other Plant & Misc. Equipment	339.1	0			0.00%				
5	SOURCE OF SUPPLY & PUMPING PLANT									
6	Land & Land Rights	303.2	15,000			0.00%			vs annual Depn	0
7	Structures & Improvements	304.2	0		0	3.13%	0.26%	0	pre Guideline	0
8	Collect. & Impound Reservoirs	305.2	0		0	2.00%				
9	Lake, River & Other Intakes	306.2	0		0	2.50%				
10	Wells & Springs	307.2	0		0		0.28%			
11	Infiltration Galleries & Tunnels	308.2	0		0	2.50%				
12	Supply Mains	309.2	0		0	2.86%	0.24%	0		0
13	Power Generation Equipment	310.2	0		0	5.00%	0.42%	0		0
14	Pumping Equipment	311.2	0		0	5.00%	0.42%	0		0
15	Other Plant & Misc. Equipment	339.2	0		0	5.56%				
16	WATER TREATMENT PLANT									
17	Land & Land Rights	303.3	0			0.00%				
18	Structures & Improvements	304.3	0		0	3.13%	0.26%	0		0
19	Pumping Equipment	311.3	0		0	5.00%				
20	Water Treatment Equipment	320.3	0		0	4.55%	0.38%	0		0
21	Other Plant & Misc. Equipment	339.3	0		0	5.56%				
22	TRANSMISSION & DISTRIBUTION PLANT									
23	Land & Land Rights	303.4	0			0.00%				
24	Structures & Improvements	304.4	556		556	3.13%	0.26%	17		17
25	Pumping Equipment	311.4	0		0	5.00%				
26	Distr. Reservoirs & Standpipes	330.4	46,823	0	46,823	2.70%	0.23%	1,265		1,265
27	Transm. & Distribution Mains	331.4	92,689	0	92,689	2.33%	0.19%			
28	Services	333.4	4,201	0	4,201	2.50%	0.21%			
29	Meters & Meter Installations	334.4	8,623	0	8,623	5.00%	0.42%	431		431
30	Hydrants	335.4	750	0	750	2.22%	0.19%	17		17
31	Backflow Prevention	336.4	25,842			6.67%				
32	Other Plant & Misc. Equipment	339.4	0		0	4.00%	0.33%	0		0
33	GENERAL PLANT									
34	Land & Land Rights	303.5	0			0.00%				
35	Structures & Improvements	304.5	0			2.50%				
36	Office Furniture & Equipment	340.5	0			6.67%				
37	Computer Equipment	340.51	0			16.67%				
38	Transportation Equipment	341.5	0			16.67%				
39	Stores Equipment	342.5	0			5.56%				
40	Tools, Shop & Garage Equipm	343.5	0			6.25%				
41	Laboratory Equipment	344.5	0			6.67%				
42	Power Operated Equipment	345.5	0			8.33%				
43	Communication Equipment	346.5	0			10.00%				
44	Miscellaneous Equipment	347.5	0			6.67%				
45	Other Tangible Plant	348.5	0			10.00%				
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization				153,642			3,991		3,868
					TRUE			3,991		3,868

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Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data				Annual Depr Rate	Mo Depr Rate
Line No.	Description				
Cash CIAC:					
64	Water Treatment Equipment			2.60%	0.22%
65	Meter Fees			5.00%	0.42%
66	Main Extension Charge			2.33%	0.19%
67	Service Installation Fees			2.50%	0.21%
Property CIAC:					
68	Dist Res & Standpipe			2.70%	0.23%
69	T&D Mains			2.33%	0.19%
70	Services			2.50%	0.21%
71	Meters/Meter Installation			5.00%	0.42%
72	Hydrants			2.22%	0.19%
Balances from the May 06 database					
1	INTANGIBLE PLANT			Linked	
2	301.1	Organization		0	
3	302.1	Franchises		0	
4	339.1	Other Plant & Misc. Equipment		0	
5	SOURCE OF SUPPLY & PUMPING PLANT				
6	303.2	Land & Land Rights		0	
7	304.2	Structures & Improvements		0	
8	305.2	Collect. & Impound Reservoirs		0	
9	306.2	Lake, River & Other Intakes		0	
10	307.2	Wells & Springs		0	
11	308.2	Infiltration Galleries & Tunnels		0	
12	309.2	Supply Mains		0	
13	310.2	Power Generation Equipment		0	
14	311.2	Pumping Equipment		0	
15	339.2	Other Plant & Misc. Equipment		0	
16	WATER TREATMENT PLANT				
17	303.3	Land & Land Rights		0	
18	304.3	Structures & Improvements		0	
19	311.3	Pumping Equipment		0	
20	320.3	Water Treatment Equipment		0	
21	339.3	Other Plant & Misc. Equipment		0	
22	TRANSMISSION & DISTRIBUTION PLANT				
23	303.4	Land & Land Rights		0	
24	304.4	Structures & Improvements		0	
25	311.4	Pumping Equipment		0	
26	330.4	Distr. Reservoirs & Standpipes		0	
27	331.4	Transm. & Distribution Mains		(18,244)	
28	333.4	Services		0	
29	334.4	Meters & Meter Installations		(1,498)	
30	335.4	Hydrants		0	
31	336.4	Backflow Prevention		0	
32	339.4	Other Plant & Misc. Equipment		0	
33	GENERAL PLANT				
34	303.5	Land & Land Rights		0	
35	304.5	Structures & Improvements		0	
36	340.5	Office Furniture & Equipment		0	
37	340.51	Computer Equipment		0	
38	341.5	Transportation Equipment		0	
39	342.5	Stores Equipment		0	
40	343.5	Tools, Shop & Garage Equipment		0	
41	344.5	Laboratory Equipment		0	
42	345.5	Power Operated Equipment		0	
43	346.5	Communication Equipment		0	
44	347.5	Miscellaneous Equipment		0	
45	348.5	Other Tangible Plant		0	
46	TOTAL			(19,742)	

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Schedule of Water Amortization of CIAC by Classification - 2006		Explanation: Provide Adjusted CIAC balances by account for 2006												Florida Public Service Commission			
Line No.	Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Guideline Rates	(15) Guideline Lives	
Beecher's Point - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [X] or Projected [X]		Explanation: Provide Adjusted CIAC balances by account for 2006															
1	Cash CIAC:																
2	Water Treatment Equipment	2.54%	0.21%	0.21%	0.21%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	2.60%	
3	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	
4	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%	
	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	
5	Total Cash CIAC		33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	34,567	
Property CIAC:																	
6	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	T&D Mains		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	Services		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Meters/Meter Installation		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	Total Water CIAC		33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	34,567	
Schedule of Water Amortization of CIAC by Classification - 2006		Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories for 2006															
Beecher's Point - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [X] or Projected [X]		Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories for 2006															
1	Cash CIAC:																
2	Water Treatment Equipment	2.54%	0.21%	0.21%	0.21%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	2.60%	
3	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	
4	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%	
	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	
6	Total Cash CIAC		33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	34,567	
Property CIAC:																	
7	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	T&D Mains		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Services		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	Meters/Meter Installation		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	Total Water CIAC		33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	34,567	

Schedule of Water Amortization of CIAC by Classification- 2006 CIAC Amortization- CIAC Balances x Amort Rates- 2006															Florida Public Service Commission		
Beecher's Point - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x]		[input field]													Schedule: A-14 Page: 2, wrk-4 Preparer:		
		Explanation: Provide a Schedule showing additions to CIAC during 2006 from the date of Acquisition															
Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total		
Cash CIAC:																	
1	Water Treatment Equipment		0	0	0	0	0	1	1	1	1	1	1	2	9		
2	Meter Fees		31	31	31	31	31	31	31	31	31	31	31	32	375		
3	Main Extension Charge		2	2	2	2	2	3	3	3	3	3	3	4	34		
4	Service Installation Fees		53	53	53	53	53	53	53	53	53	53	53	53	633		
5	Total Cash CIAC		86	86	86	86	86	88	88	88	89	89	89	90	1,051		
Property CIAC:																	
6	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0		
7	T&D Mains		0	0	0	0	0	0	0	0	0	0	0	0	0		
8	Services		0	0	0	0	0	0	0	0	0	0	0	0	0		
9	Meters/Meter Installation		0	0	0	0	0	0	0	0	0	0	0	0	0		
10	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0		
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0		
12	Total Water CIAC		86	86	86	86	86	88	88	88	89	89	89	90	1,051		
			0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	3.04%		
Schedule of Water Amortization of CIAC by Classification- 2006 Adjustments to CIAC Amort Bal-2006															Florida Public Service Commission		
Beecher's Point - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x]		[input field]													Schedule: A-14 Page: 2, wrk-5 Preparer:		
		Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2006															
Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total		
Cash CIAC:																	
1	Water Treatment Equipment														0		
2	Meter Fees														0		
3	Main Extension Charge														0		
4	Service Installation Fees														0		
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0		
Property CIAC:																	
6	Dist Reservoirs & Standpipes														0		
7	T&D Mains														0		
8	Services														0		
9	Meters/Meter Installation														0		
10	Hydrants														0		
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0		
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0		

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Schedule of Water Amortization of CIAC by Classification- 2006 Adjusted Accum Amort of CIAC Balances- 2006												Florida Public Service Commission			
Beecher's Point - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x]												Schedule: A-14 Page: 2, wrk-8 Preparer:			
Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average.															
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year End 12/31/06	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	4	4	4	4	4	4	5	5	6	8	9	10	13	6
2	Meter Fees	2,644	2,675	2,706	2,737	2,769	2,800	2,831	2,862	2,893	2,925	2,956	2,988	3,020	2,831
3	Main Extension Charge	252	254	257	259	261	264	266	269	272	275	279	282	286	267
4	Service Installation Fees	16,211	16,263	16,316	16,368	16,421	16,474	16,526	16,579	16,632	16,685	16,738	16,790	16,843	16,527
5	Total Cash CIAC	19,111	19,197	19,283	19,369	19,455	19,541	19,628	19,716	19,804	19,893	19,982	20,071	20,161	19,631
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	19,111	19,197	19,283	19,369	19,455	19,541	19,628	19,716	19,804	19,893	19,982	20,071	20,161	19,631
														20,161	

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Beecher's Point

Schedule: A-14

Docket No. 060368-WS

Page: 4 of 5

Test Year Ending 12/31/06

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	4	4	4	4	4	4	5	5	6	8	9	10	13	6
2	Meter Fees	2,644	2,675	2,706	2,737	2,769	2,800	2,831	2,862	2,893	2,925	2,956	2,988	3,020	2,831
3	Main Extension Charge	252	254	257	259	261	264	266	269	272	275	279	282	286	267
4	Service Installation Fees	16,211	16,263	16,316	16,368	16,421	16,474	16,526	16,579	16,632	16,685	16,738	16,790	16,843	16,527
5	Total Cash	19,111	19,197	19,283	19,369	19,455	19,541	19,628	19,716	19,804	19,893	19,982	20,071	20,161	19,631
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	19,111	19,197	19,283	19,369	19,455	19,541	19,628	19,716	19,804	19,893	19,982	20,071	20,161	19,631
SEWER															
Cash															
13	Treatment & Disposal Equipment	14,062	14,133	14,204	14,276	14,347	14,390	14,433	14,476	14,519	14,562	14,605	14,648	14,691	14,411
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	87	88	89	90	91	91	92	93	94	95	96	97	98	92
16	Service Installation Fees	2,025	2,036	2,046	2,056	2,066	2,077	2,087	2,097	2,108	2,118	2,128	2,138	2,149	2,087
17	Total Cash	16,174	16,257	16,339	16,422	16,504	16,558	16,612	16,667	16,721	16,775	16,829	16,883	16,937	16,591
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	16,174	16,257	16,339	16,422	16,504	16,558	16,612	16,667	16,721	16,775	16,829	16,883	16,937	16,591

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CALCULATE CIAC AMORTIZATION RATES- January thru December 2007									
Schedule of Water Amortization of CIAC by Classification- 2007					Florida Public Service Commission				
Calculate Amortization Rates for Calendar Year 2005									
Beecher's Point - Water				=input field		Schedule:		A-12	
Docket No. 060388-WS				Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates		Page:			
Schedule Year Ended: 2007						Preparer:			
Historic [] or Projected [X]									
				Annual	Monthly				
				Depn	Dep'n				
				Rate	Rate				
Categories-lines to below									
Cash CIAC:									
1	Capacity Charges	271.1		Water Treatment Equip (see Composite Calc)	2.59%	0.22%			
2	CIAC-1999 Acquisition	271.3		Water Treatment Equip (see Composite Calc)	2.59%	0.22%			
3	Unclaimed Refunds	271.3		Water Treatment Equip (see Composite Calc)	2.59%	0.22%			
4	Main Ext Charge	271.3		Main Extension Charge acct 331.4	2.33%	0.24%			
5	Serv Install Charge	271.3		Service Installation Charge acct 333.4	2.50%	0.21%			
6	Meter Fees	271.3		Meter Fees acct 334.4	5.00%	0.42%			
7	Total Cash CIAC								
Contributed Property									
8	Dist Res & Standpipe	330.4			2.70%	0.23%			
9	T&D Mains	331.4			2.33%	0.19%			
10	Services	333.4			2.50%	0.21%			
11	Meters/Meter Installation	334.4			5.00%	0.42%			
12	Hydrants	335.4			2.22%	0.19%			

sb

Composite Rate Calculation:			UPIS Balance 12/31/06			Depreciation Rate		Depreciation	
			Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense	
1	INTANGIBLE PLANT								
2	Organization	301.1	0			2.50%			
3	Franchises	302.1	192			2.50%			
4	Other Plant & Misc. Equipment	339.1	0			0.00%			
5	SOURCE OF SUPPLY & PUMPING PLANT								
6	Land & Land Rights	303.2	15,000			0.00%			
7	Structures & Improvements	304.2	0	0		3.13%	0.26%	0	
8	Collect. & Impound Reservoirs	305.2	0			2.00%			
9	Lake, River & Other Intakes	306.2	0			2.50%			
10	Wells & Springs	307.2	0	0			0.28%		
11	Infiltration Galleries & Tunnels	308.2	0			2.50%			
12	Supply Mains	309.2	0	0		2.86%	0.24%	0	
13	Power Generation Equipment	310.2	0	0		5.00%	0.42%	0	
14	Pumping Equipment	311.2	0	0		5.00%	0.42%	0	
15	Other Plant & Misc. Equipment	339.2	0			5.56%			
16	WATER TREATMENT PLANT								
17	Land & Land Rights	303.3	0			0.00%			
18	Structures & Improvements	304.3	0	0		3.13%	0.26%	0	
19	Pumping Equipment	311.3	0			5.00%			
20	Water Treatment Equipment	320.3	0	0		4.55%	0.38%	0	
21	Other Plant & Misc. Equipment	339.3	0			5.56%			
22	TRANSMISSION & DISTRIBUTION PLANT								
23	Land & Land Rights	303.4	0			0.00%			
24	Structures & Improvements	304.4	556	556		3.13%	0.26%	17	
25	Pumping Equipment	311.4	0			5.00%			
26	Distr. Reservoirs & Standpipes	330.4	46,823	0	46,823	2.70%	0.23%	1,265	
27	Transm. & Distribution Mains	331.4	95,245	0	95,245	2.33%	0.19%		
28	Services	333.4	4,201	0	4,201	2.50%	0.21%		
29	Meters & Meter Installations	334.4	8,623	0	8,623	5.00%	0.42%	431	
30	Hydrants	335.4	750	0	750	2.22%	0.19%	17	
31	Backflow Prevention	336.4	25,842			6.67%			
32	Other Plant & Misc. Equipment	339.4	0	0		4.00%	0.33%	0	
33	GENERAL PLANT								
34	Land & Land Rights	303.5	0			0.00%			
35	Structures & Improvements	304.5	0			2.50%			
36	Office Furniture & Equipment	340.5	0			6.67%			
37	Computer Equipment	340.51	0			16.67%			
38	Transportation Equipment	341.5	0			16.67%			
39	Stores Equipment	342.5	0			5.56%			
40	Tools, Shop & Garage Equipment	343.5	0			6.25%			
41	Laboratory Equipment	344.5	0			6.67%			
42	Power Operated Equipment	345.5	0			8.33%			
43	Communication Equipment	346.5	0			10.00%			
44	Miscellaneous Equipment	347.5	0			6.67%			
45	Other Tangible Plant	348.5	0			10.00%			
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization				156,198			4,051	2.59%
					TRUE				

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		Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data																	
Line No.	Description			Annual Depr Rate	Mo Depr Rate														
	Cash CIAC:																		
64	Water Treatment Equipment			2.59%	0.22%														
65	Meter Fees			5.00%	0.42%														
66	Main Extension Charge			2.33%	0.24%														
67	Service Installation Fees			2.50%	0.21%														
	Property CIAC:																		
68	Dist Res & Standpipe			2.70%	0.23%														
69	T&D Mains			2.33%	0.19%														
70	Services			2.50%	0.21%														
71	Meters/Meter Installation			5.00%	0.42%														
72	Hydrants			2.22%	0.19%														

Lb
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Schedule of Water Amortization of CIAC by Classification - 2007 Adjusted CIAC Balances - 2007												Florida Public Service Commission			
Beecher's Point - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [X]												Schedule: A-12 Page: 4 of 8 Preparer:			
Explanation: Provide Adjusted CIAC balances by account for 2007															
Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	990	990	990	990	990	990	990	990	990	990	990	990	990	990
2	Meter Fees	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595
3	Main Extension Charge	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887
4	Service Installation Fees	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446
5	Total Cash CIAC	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917
Schedule of Water Amortization of CIAC by Classification - 2007 CIAC Amortization Rates - 2005												Florida Public Service Commission			
Beecher's Point - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [X]												Schedule: A-14 Page: 2, wrk-3 Preparer:			
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories															
Line No.	(1) Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	
Cash CIAC:															
1	Water Treatment Equipment	2.59%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
3	Main Extension Charge	2.33%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
Property CIAC:															
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	
7	T&D Mains	2.33%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
8	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
10	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	

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Schedule of Water Amortization of CIAC by Classification- 2007
 CIAC Amortization- 2007

Florida Public Service Commission

Beecher's Point - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2007
 Historic [] or Projected [X]

Explanation: Provide a Schedule showing additions to CIAC during 2007

Schedule: A-14
 Page: 2, wrk-4
 Preparer:

Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
Cash CIAC:															
1	Water Treatment Equipment		2	2	2	2	2	2	2	2	2	2	2	2	26
2	Meter Fees		32	32	32	32	32	32	32	32	32	32	32	32	380
3	Main Extension Charge		4	4	4	4	4	4	4	4	4	4	4	4	54
4	Service Installation Fees		53	53	53	53	53	53	53	53	53	53	53	53	636
5	Total Cash CIAC		91	91	91	91	91	91	91	91	91	91	91	91	1,095
Property CIAC:															
6	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		91	91	91	91	91	91	91	91	91	91	91	91	1,095
			0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	3.05%

Schedule of Water Amortization of CIAC by Classification- 2007
 Adjustments to CIAC Amort Bal-2007

Florida Public Service Commission

Beecher's Point - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2007
 Historic [] or Projected [X]

Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2007

Schedule: A-14
 Page: 2, wrk-5
 Preparer:

Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
Cash CIAC:															
1	Water Treatment Equipment														0
2	Meter Fees														0
3	Main Extension Charge														0
4	Service Installation Fees														0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes														0
7	T&D Mains														0
8	Services														0
9	Meters/Meter Installation														0
10	Hydrants														0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Amortization of CIAC by Classification- 2007
 Adjusted Accum Amort of CIAC Balances- 2007

Florida Public Service Commission

Beecher's Point - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2007
 Historic [] or Projected [X]

Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average.

Preparer:

Schedule: A-14
 Page: 2, wrk-8

Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	13	15	17	19	21	23	25	28	30	32	34	36	38	25
2	Meter Fees	3,020	3,051	3,083	3,114	3,146	3,178	3,209	3,241	3,273	3,304	3,336	3,368	3,399	3,209
3	Main Extension Charge	286	290	295	299	303	308	312	317	321	326	330	335	339	312
4	Service Installation Fees	16,843	16,896	16,949	17,002	17,055	17,108	17,162	17,215	17,268	17,321	17,374	17,427	17,480	17,162
5	Total Cash CIAC	20,161	20,252	20,344	20,435	20,526	20,618	20,709	20,800	20,891	20,983	21,074	21,165	21,257	20,709
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	20,161	20,252	20,344	20,435	20,526	20,618	20,709	20,800	20,891	20,983	21,074	21,165	21,257	20,709

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	13	15	17	19	21	23	25	28	30	32	34	36	38	25
2	Meter Fees	3,020	3,051	3,083	3,114	3,146	3,178	3,209	3,241	3,273	3,304	3,336	3,368	3,399	3,209
3	Main Extension Charge	286	290	295	299	303	308	312	317	321	326	330	335	339	312
4	Service Installation Fees	16,843	16,896	16,949	17,002	17,055	17,108	17,162	17,215	17,268	17,321	17,374	17,427	17,480	17,162
5	Total Cash	20,161	20,252	20,344	20,435	20,526	20,618	20,709	20,800	20,891	20,983	21,074	21,165	21,257	20,709
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	20,161	20,252	20,344	20,435	20,526	20,618	20,709	20,800	20,891	20,983	21,074	21,165	21,257	20,709
SEWER															
Cash															
13	Treatment & Disposal Equipment	14,691	14,737	14,784	14,831	14,877	14,924	14,970	15,017	15,064	15,110	15,157	15,204	15,250	14,970
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	98	99	101	103	105	107	108	110	112	114	115	117	119	108
16	Service Installation Fees	2,149	2,159	2,170	2,181	2,191	2,202	2,213	2,223	2,234	2,245	2,255	2,266	2,277	2,213
17	Total Cash	16,937	16,996	17,055	17,114	17,173	17,233	17,292	17,351	17,410	17,469	17,528	17,587	17,646	17,292
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	16,937	16,996	17,055	17,114	17,173	17,233	17,292	17,351	17,410	17,469	17,528	17,587	17,646	17,292

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