



ORIGINAL

**Chuluota - Water**

Docket No. 060368-WS

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

  
Seminole County, Florida  


## **Rate Base Workpapers**

**Utility Plant in Service**

**Accumulated Depreciation**

**CIAC**

**Accumulated Amortization of CIAC**

DOCUMENT NUMBER-DATE

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1/4/2007 9:43					
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	
<b>Utility Plant in Service</b>					
<b>Per Books- by month</b>					
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	
<b>Details of changes and year end balances since Rate Base last established through 12/31/07</b>					
	6	6	6 a,b	6 a,b	
<b>Adjusted Balances</b>					
<b>2004</b>					
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	
<b>2005</b>					
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	
<b>2006</b>					
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	
<b>2007</b>					
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	
<b>Accumulated Depreciation</b>					
<b>Per Books- by month</b>					
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	
<b>Details of changes and year end balances since Rate Base last established through 12/31/07</b>					
	27	27	27 a,b	27 a,b	
<b>Adjusted Balances</b>					
<b>2004</b>					
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	
<b>2005</b>					
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	
<b>2006</b>					
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	
<b>2007</b>					
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)					



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Index of Rate Base Workpapers- UPIS, Accum Depr, CIAC, Accum Amort of CIAC					
Describe Workpaper	FWS		ASI		
	Water Page ref	Sewer Page ref	Water Page ref	Sewer Page ref	
<b>CIAC</b>					
<b>Per Books- by month</b>					
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	
<b>Details of changes and year end balances since Rate Base last established through 12/31/07</b>					
	56	56	56 a,b	56 a,b	
<b>Adjusted Balances</b>					
2004	FWS Amendatory Order Balances, or ASI 12/31/04 balances -assigned to categories				
	57	57	57	57	
	58	58	N/A	N/A	
	59	59	N/A	N/A	
	60	60	N/A	N/A	
	61	61	N/A	N/A	
2005	CIAC Additions				
	62	62	62	62	
	62	62	62	62	
	63 a,b	63 a,b	63 a,b	63 a,b	
2006	CIAC Additions				
	64	64	64	64	
	64	64	64	64	
	65 a,b	65 a,b	65 a,b	65 a,b	
2007	CIAC Additions				
	66	66	66	66	
	66	66	66	66	
	67 a,b	67 a,b	67 a,b	67 a,b	
<b>Accumulated Amort of CIAC</b>					
<b>Per Books- by month</b>					
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	
<b>Details of changes and year end balances since Rate Base last established through 12/31/07</b>					
	71	71	71 a,b	71 a,b	
<b>Adjusted Balances</b>					
2004	FWS Amendatory Order Balances, or ASI 12/31/04 balances -assigned to categories				
	72	72	72	72	
	73	73	N/A	N/A	
	74-76	74-76	N/A	N/A	
	77	77	N/A	N/A	
	77	77	N/A	N/A	
	78	78	N/A	N/A	
	78	78	N/A	N/A	
	79	79	N/A	N/A	
2005	Calculate Amort Rates eff 1/1/05				
	80-82	80,81	80-82	80,81	
	83	83	83	83	
	83	83	83	83	
	84	84	84	84	
	84	84	84	84	
	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	
	89-91	89, 90	N/A	N/A	
	92	92	92	92	
	92	92	92	92	
	93	93	93	93	
	93	93	93	93	
	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	
	98	98	98	98	
	98	98	98	98	
	99	99	99	99	
	99	99	99	99	
	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).

Schedule of Water Plant in Service By Primary Account- 2004 June through December Balances- 2004								Florida Public Service Commission	
Chuluota - Water		=input field						Schedule: A-5	
Docket No. 060368-WS		Explanation: Provide UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc.						Page: 2 of 8	
Schedule Year Ended: 2004		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.						Preparer: <name>	
Historic [x] or Projected [ ]									
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														
Chuluota - Water		Page: 5 of 8														
Docket No. 060368-WS		Preparer: <name>														
Schedule Year Ended: 2005																
Historic [x] or Projected [ ]																
Line No.	Acct No.	Account Name	(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) 12/31/05	(15) Average Balance
		Explanation: Provide UPIS balances by account for the period beginning 12/31/04 through 12/31/05, and 13 month Average.														
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

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Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Chuluota

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								
Chuluota - Water		101	6456	FWS	Chuluota - 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 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
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	1,556
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	233,155
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	89,906
13	310.2	Power Generation Equipment	0	0	0	0	0	54,274
14	311.2	Pumping Equipment	0	0	0	0	0	195,481
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	67,457
18	304.3	Structures & Improvements	0	0	0	0	0	202,601
19	311.3	Pumping Equipment	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	113,897
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	1,087,562
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	1,564,697
28	333.4	Services	0	0	0	0	0	408,817
29	334.4	Meters & Meter Installations	0	0	0	0	0	58,760
30	335.4	Hydrants	0	0	0	0	0	118,755
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	2,561
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	34,852
41	344.5	Laboratory Equipment	0	0	0	0	0	17,351
42	345.5	Power Operated Equipment	0	0	0	0	0	5,862
43	346.5	Communication Equipment	0	0	0	0	0	23,557
44	347.5	Miscellaneous Equipment	0	0	0	0	0	5,963
45	348.5	Other Tangible Plant	0	0	0	0	0	900
46		TOTAL	0	0	0	0	0	4,287,963

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

**Florida Public Service Commission**

**Chuluota**  
**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
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
	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	4,143,929	2,341,512
	2004		
46	Additions	119,038	307,239
47	Retirements	(1,489)	(761)
48	Adjustments	0	0
49	12/31/04 Balance	4,261,478	2,647,990
	2005		
50	Additions	95,260	67,543
51	Retirements	(33,379)	(36,480)
52	Adjustments	14,872	6,445
53	12/31/05 Balance	4,338,231	2,685,498
	2006		
54	Additions	96,165	2,358,327
55	Retirements	(10,288)	(9,411)
56	Adjustments	37,489	16,247
57	12/31/06 Balance	4,461,597	5,050,661
	2007		
58	Additions	84,752	220,000
59	Retirements	(8,940)	(9,420)
60	Adjustments	18,382	7,966
61	12/31/07 Balance	4,555,791	5,269,208

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



Schedule of Water Plant in Service By Primary Account- 2004 Amendatory Order Balances as of 6/30/04								Florida Public Service Commission	
Chuluota - Water		[ ] =input field						Schedule: A-5	
Docket No. 060368-WS		Explanation: Provide UPIS balances by account for the period beginning 6/30/04						Page: 5 of 8	
Schedule Year Ended: 2004		when the Florida Water Services properties were acquired by AQUA, Inc.						Preparer: <name>	
Historic [x] or Projected [ ]		The balances as of 6/30/04 should be from the PSC's Amendatory Order issued Feb 27, 2006.							
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	Lookup from Amend Order						
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	1,556	1,556	1,556	1,556	1,556	1,556	1,556
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	201,077	201,077	201,077	201,077	201,077	201,077	201,077
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	233,155	233,155	233,155	233,155	233,155	233,155	233,155
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	89,906	89,906	89,906	89,906	89,906	89,906	89,906
13	310.2	Power Generation Equipment	53,402	53,402	53,402	53,402	53,402	53,402	53,402
14	311.2	Pumping Equipment	193,957	193,957	193,957	193,957	193,957	193,957	193,957
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	33,665	33,665	33,665	33,665	33,665	33,665	33,665
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	111,808	111,808	111,808	111,808	111,808	111,808	111,808
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	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562
27	331.4	Transm. & Distribution Mains	1,470,076	1,470,076	1,470,076	1,470,076	1,470,076	1,470,076	1,470,076
28	333.4	Services	408,817	408,817	408,817	408,817	408,817	408,817	408,817
29	334.4	Meters & Meter Installations	58,760	58,760	58,760	58,760	58,760	58,760	58,760
30	335.4	Hydrants	118,755	118,755	118,755	118,755	118,755	118,755	118,755
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	1,524	1,524	1,524	1,524	1,524	1,524	1,524
36	340.5	Office Furniture & Equipment	2,138	2,138	2,138	2,138	2,138	2,138	2,138
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	31,125	31,125	31,125	31,125	31,125	31,125	31,125
41	344.5	Laboratory Equipment	17,351	17,351	17,351	17,351	17,351	17,351	17,351
42	345.5	Power Operated Equipment	5,626	5,626	5,626	5,626	5,626	5,626	5,626
43	346.5	Communication Equipment	21,256	21,256	21,256	21,256	21,256	21,256	21,256
44	347.5	Miscellaneous Equipment	2,413	2,413	2,413	2,413	2,413	2,413	2,413
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0
46		TOTAL	4,143,929	4,143,929	4,143,929	4,143,929	4,143,929	4,143,929	4,143,929

Schedule of Water Plant in Service By Primary Account- 2004 CWIP to Plant -July through December 2004									Florida Public Service Commission			
Chuluota - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected [ ]		[ ] =input field 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									33,792	
18	304.3	Structures & Improvements										
19	311.3	Pumping Equipment										
20	320.3	Water Treatment Equipment							2,089			
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									77,826	CWIP @ acquisition
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									3,727	
41	344.5	Laboratory Equipment										
42	345.5	Power Operated Equipment										
43	346.5	Communication Equipment										
44	347.5	Miscellaneous Equipment							1,604			
45	348.5	Other Tangible Plant										
46		TOTAL		0	0	0	0	3,693	115,345	119,038		

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

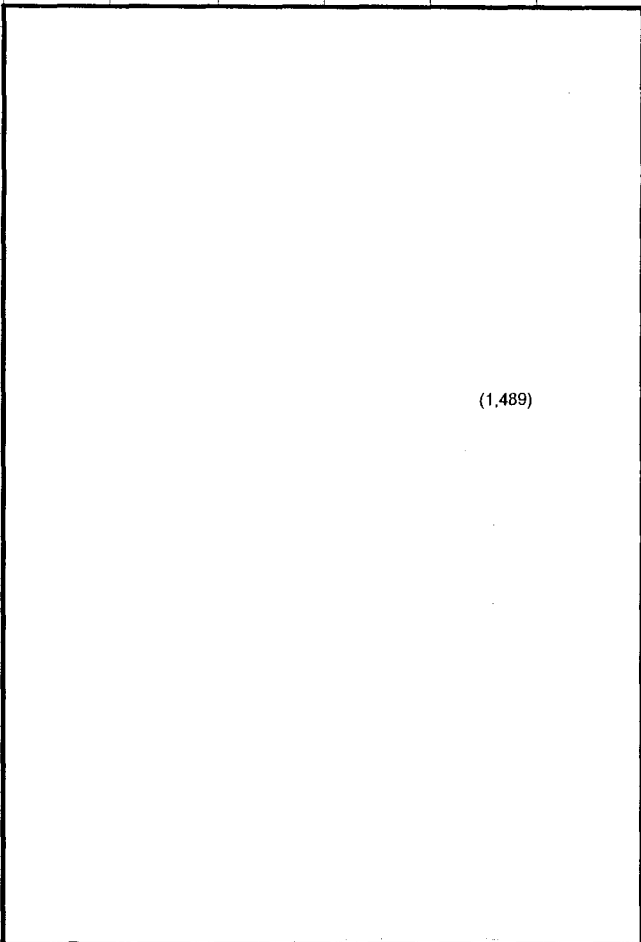
Florida Public Service Commission

Chuluota - Water  
Docket No. 060368-WS  
Schedule Year Ended: 2004  
Historic [x] or Projected [ ]

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

Schedule: A-5  
Page: 7 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							(1,489)	
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			(1,489)	0
									(1,489)	



b

Schedule of Water Plant in Service By Primary Account- 2004 Adjustments to UPIS-July through December 2004									Florida Public Service Commission		
		[ ] =input field							Schedule: A-5		
Chuluota - Water		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.							Page: 8 of 8		
Docket No. 060368-WS									Preparer: <name>		
Schedule Year Ended: 2004											
Historic [x] or Projected [ ]											
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									
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			
Chuluota - 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	1,556	1,556	1,556	1,556	1,556	1,556	1,556			
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	201,077	201,077	201,077	201,077	201,077	201,077	201,077			
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	233,155	233,155	233,155	233,155	233,155	233,155	233,155			
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0			
12	309.2	Supply Mains	89,906	89,906	89,906	89,906	89,906	89,906	89,906			
13	310.2	Power Generation Equipment	53,402	53,402	53,402	53,402	53,402	53,402	53,402			
14	311.2	Pumping Equipment	193,957	193,957	193,957	193,957	193,957	193,957	193,957			
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
16		WATER TREATMENT PLANT										
17	303.3	Land & Land Rights	33,665	33,665	33,665	33,665	33,665	33,665	67,457			
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	111,808	111,808	111,808	111,808	111,808	112,408	112,408			
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	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562			
27	331.4	Transm. & Distribution Mains	1,470,076	1,470,076	1,470,076	1,470,076	1,470,076	1,470,076	1,547,902			
28	333.4	Services	408,817	408,817	408,817	408,817	408,817	408,817	408,817			
29	334.4	Meters & Meter Installations	58,760	58,760	58,760	58,760	58,760	58,760	58,760			
30	335.4	Hydrants	118,755	118,755	118,755	118,755	118,755	118,755	118,755			
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	1,524	1,524	1,524	1,524	1,524	1,524	1,524			
36	340.5	Office Furniture & Equipment	2,138	2,138	2,138	2,138	2,138	2,138	2,138			
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	31,125	31,125	31,125	31,125	31,125	31,125	34,852			
41	344.5	Laboratory Equipment	17,351	17,351	17,351	17,351	17,351	17,351	17,351			
42	345.5	Power Operated Equipment	5,626	5,626	5,626	5,626	5,626	5,626	5,626			
43	346.5	Communication Equipment	21,256	21,256	21,256	21,256	21,256	21,256	21,256			
44	347.5	Miscellaneous Equipment	2,413	2,413	2,413	2,413	2,413	4,017	4,017			
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0			
46		TOTAL	4,143,929	4,143,929	4,143,929	4,143,929	4,143,929	4,146,133	4,261,478			

Schedule of Water Plant in Service By Primary Account- 2005 CWIP to Plant -Jan through December 2005													Florida Public Service Commission			
Chuluota - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected [ ]													Schedule: A-5 Page: 6 of 8 Preparer: <name>			
Explanation: Provide amounts for projects that were physically placed in service during 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) 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								872				44,645		45,517
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													16,795	16,795
28	333.4	Services														0
29	334.4	Meters & Meter Installations													29,088	29,088
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									423					423
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						236								236
43	346.5	Communication Equipment							2,301							2,301
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant						900								900
46		TOTAL		0	0	0	0	1,136	2,301	1,295	0	0	0	44,645	45,883	95,260

12

Schedule of Water Plant in Service By Primary Account- 2005			FWS Properties										Florida Public Service Commission				
Retirements-January through December 2005																	
			=input field										Schedule: A-5				
Chuluota - Water													Page: 7 of 8				
Docket No. 060368-WS			Explanation: Provide Retirements that were physically made during 2005.										Preparer: <name>				
Schedule Year Ended: 2005																	
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>																	
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) 2005	(15) 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														(11,571)	(11,571)
28	333.4	Services															0
29	334.4	Meters & Meter Installations														(21,181)	(21,181)
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						(627)									(627)
46		TOTAL	0	0	0	0	(627)	0	0	0	0	0	0	0	(32,752)		(33,379)

13

Schedule of Water Plant in Service By Primary Account- 2005 Adjustments to UPIS-January through December 2005		FWS Properties											Florida Public Service Commission			
Chuluota - Water		=input field											Schedule:	A-5		
Docket No. 060368-WS		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		
Schedule Year Ended: 2005													Preparer:	<name>		
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>																
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

1



Schedule of Water Plant in Service By Primary Account- 2005													FWS Properties			Florida Public Service Commission		
Adjusted UPIS Balances- December 2004 through December 2005																		
Chuluota - Water																Schedule: A-5		
Docket No. 060368-WS																Page: 4 of 8		
Schedule Year Ended: 2005																Preparer: <name>		
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																		
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	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556		
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	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077		
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 Inlakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
10	307.2	Wells & Springs	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155		
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	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906		
13	310.2	Power Generation Equipment	53,402	53,402	53,402	53,402	53,402	53,402	53,402	53,402	53,402	53,402	53,402	53,402	53,402	53,402		
14	311.2	Pumping Equipment	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957		
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	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457		
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	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408		
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	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562		
27	331.4	Transm. & Distribution Mains	1,547,902	1,547,902	1,547,902	1,547,902	1,547,902	1,547,902	1,547,902	1,547,902	1,547,902	1,547,902	1,547,902	1,547,902	1,547,902	1,547,902		
28	333.4	Services	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817		
29	334.4	Meters & Meter Installations	58,760	58,760	58,760	58,760	58,760	58,760	58,760	58,760	58,760	58,760	58,760	58,760	58,760	58,760		
30	335.4	Hydrants	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755		
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	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524		
36	340.5	Office Furniture & Equipment	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,561	2,561	2,561	2,561	2,561	2,333		
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	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852		
41	344.5	Laboratory Equipment	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351		
42	345.5	Power Operated Equipment	5,626	5,626	5,626	5,626	5,626	5,626	5,626	5,626	5,626	5,626	5,626	5,626	5,626	5,626		
43	346.5	Communication Equipment	21,256	21,256	21,256	21,256	21,256	21,256	21,256	23,557	23,557	23,557	23,557	23,557	23,557	22,495		
44	347.5	Miscellaneous Equipment	4,017	4,017	4,017	4,017	4,017	4,017	4,017	3,390	3,390	3,390	3,390	3,390	3,390	3,390		
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	900	900	900	900	900	900	900		
46		TOTAL	4,261,478	4,261,478	4,261,478	4,261,478	4,261,478	4,261,987	4,264,288	4,265,583	4,265,583	4,265,583	4,265,583	4,310,228	4,323,359	4,271,506		

15a

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Chuluota

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-5

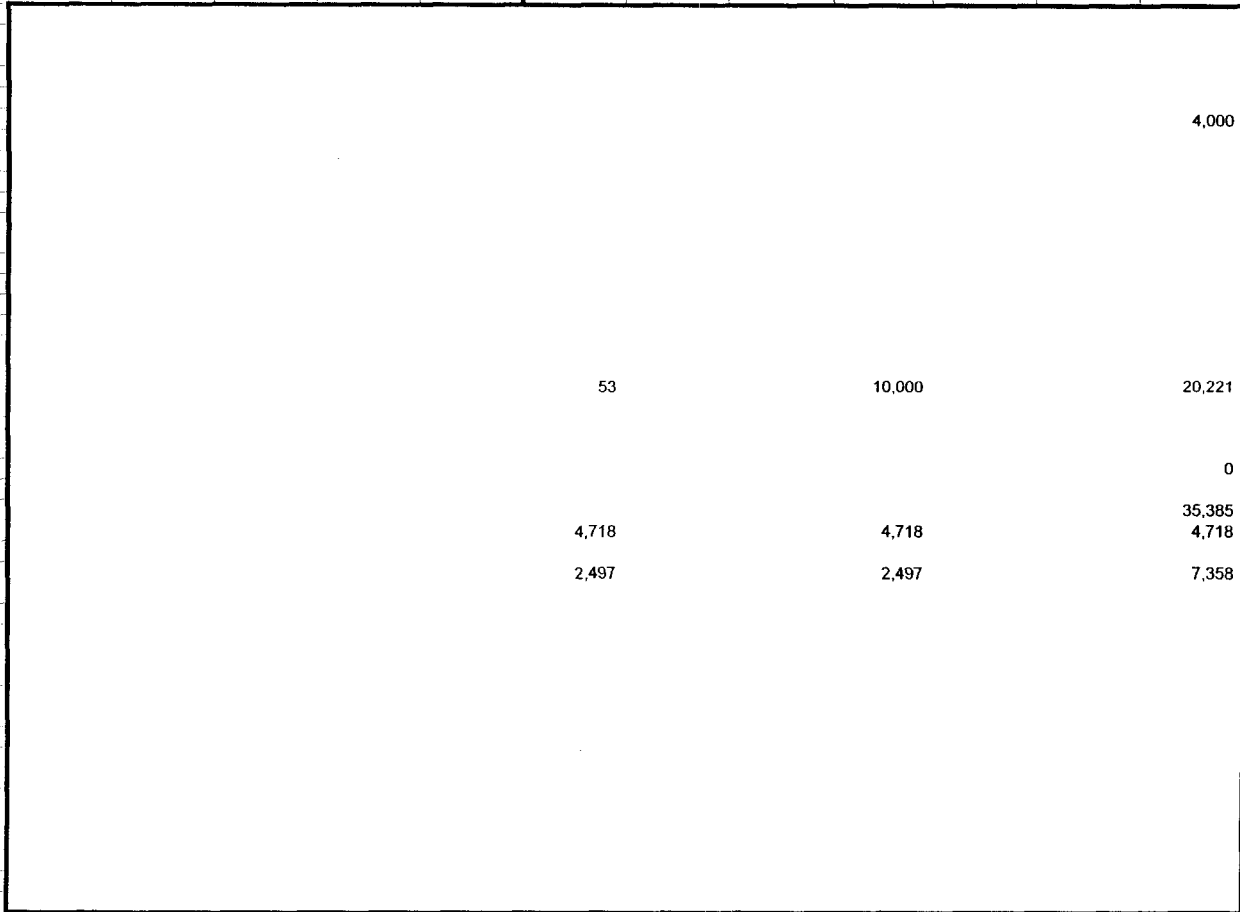
Page: 3 of 5

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	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556
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	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077
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	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155
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	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906
13	310.2	Power Generation Equipment	53,402	53,402	53,402	53,402	53,402	53,402	53,402	54,274	54,274	54,274	54,274	98,919	98,919	60,673
14	311.2	Pumping Equipment	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957
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	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457
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	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408
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	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562
27	331.4	Transm. & Distribution Mains	1,547,902	1,547,902	1,547,902	1,547,902	1,547,902	1,547,902	1,547,902	1,547,902	1,547,902	1,547,902	1,547,902	1,547,902	1,553,126	1,548,304
28	333.4	Services	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817
29	334.4	Meters & Meter Installations	58,760	58,760	58,760	58,760	58,760	58,760	58,760	58,760	58,760	58,760	58,760	58,760	66,667	59,368
30	335.4	Hydrants	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755
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	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524
36	340.5	Office Furniture & Equipment	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,561	2,561	2,561	2,561	2,561	2,561	2,333
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	1,390	9,150	11,562	14,872	2,844
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	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852
41	344.5	Laboratory Equipment	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351
42	345.5	Power Operated Equipment	5,626	5,626	5,626	5,626	5,626	5,626	5,626	5,862	5,862	5,862	5,862	5,862	5,862	5,771
43	346.5	Communication Equipment	21,256	21,256	21,256	21,256	21,256	21,256	21,256	23,557	23,557	23,557	23,557	23,557	23,557	22,495
44	347.5	Miscellaneous Equipment	4,017	4,017	4,017	4,017	4,017	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,631
45	348.5	Other Tangible Plant	0	0	0	0	0	900	900	900	900	900	900	900	900	554
46		TOTAL	4,261,478	4,261,478	4,261,478	4,261,478	4,261,478	4,261,987	4,264,288	4,265,583	4,265,583	4,266,973	4,274,733	4,321,790	4,338,231	4,274,351
47		Subtotal Land & Land Rights	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457

Schedule of Water Plant in Service By Primary Account- 2006 CWIP to Plant -Jan through December 2006													Florida Public Service Commission			
Chulucota - Water													Schedule:	A-5		
Docket No. 060368-WS													Page:	6 of 8		
Schedule Year Ended: 2006													Preparer:	<name>		
Historic [ ] or Projected [x]																
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													4,000	4,000
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							53			10,000			20,221	30,274
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	0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes													35,385	35,385
27	331.4	Transm. & Distribution Mains							4,718			4,718			4,718	14,154
28	333.4	Services														0
29	334.4	Meters & Meter Installations							2,497			2,497			7,358	12,352
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	7,268	0	0	17,215	0	0	71,682	96,165



Schedule of Water Plant in Service By Primary Account- 2006 Retirements-January through December 2006													Florida Public Service Commission				
Chuluota - 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.																	
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) Totals	(14) 2006	(15) 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													(903)		(903)
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				0
21	339.3	Other Plant & Misc. Equipment										(687)					(687)
22		TRANSMISSION & DISTRIBUTION PLANT															
23	303.4	Land & Land Rights															0
24	304.4	Structures & Improvements													0		0
25	311.4	Pumping Equipment															0
26	330.4	Distr. Reservoirs & Standpipes													(3,251)		(3,251)
27	331.4	Transm. & Distribution Mains								(514)					(514)		(2,177)
28	333.4	Services								0					0		0
29	334.4	Meters & Meter Installations								(1,090)					(1,090)		(3,270)
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	(1,604)	0	0	(2,926)	0	0	(5,758)		(10,288)	

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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			
Chuluota - 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.	(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) Total Adjusts
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 Plant in Service By Primary Account- 2006													Florida Public Service Commission			
Adjusted UPIS Balances- December 2005 through December 2006																
Chuluota - Water													Schedule: A-5			
Docket No. 060368-WS													Page: 4 of 8			
Schedule Year Ended: 2006													Preparer: <name>			
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, 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	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556
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	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077
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	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155
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	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906
13	310.2	Power Generation Equipment	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919
14	311.2	Pumping Equipment	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957
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	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457
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	112,408	112,408	112,408	112,408	112,408	112,408	112,461	112,461	112,461	121,774	121,774	121,774	141,995	116,858
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	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,119,696	1,090,034
27	331.4	Transm. & Distribution Mains	1,553,126	1,553,126	1,553,126	1,553,126	1,553,126	1,553,126	1,553,126	1,553,126	1,553,126	1,553,126	1,553,126	1,553,126	1,565,103	1,556,811
28	333.4	Services	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817
29	334.4	Meters & Meter Installations	66,667	66,667	66,667	66,667	66,667	66,667	66,667	66,667	66,667	66,667	66,667	66,667	66,667	66,667
30	335.4	Hydrants	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755
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	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524
36	340.5	Office Furniture & Equipment	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561
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	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852
41	344.5	Laboratory Equipment	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351
42	345.5	Power Operated Equipment	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862
43	346.5	Communication Equipment	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557
44	347.5	Miscellaneous Equipment	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390
45	348.5	Other Tangible Plant	900	900	900	900	900	900	900	900	900	900	900	900	900	900
46		TOTAL	4,323,359	4,323,359	4,323,359	4,323,359	4,323,359	4,323,359	4,329,023	4,329,023	4,329,023	4,343,312	4,343,312	4,343,312	4,409,236	4,335,877

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Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Chuluota

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	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556
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	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,174	201,315
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	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155
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	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906
13	310.2	Power Generation Equipment	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919
14	311.2	Pumping Equipment	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957
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	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457
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	112,408	112,408	112,408	112,408	112,408	112,408	112,461	112,461	112,461	121,774	121,774	121,774	141,995	116,858
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	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,119,696	1,090,034
27	331.4	Transm. & Distribution Mains	1,553,126	1,553,126	1,553,126	1,553,126	1,553,126	1,553,126	1,557,330	1,557,330	1,557,330	1,560,899	1,560,899	1,560,899	1,565,103	1,556,811
28	333.4	Services	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817
29	334.4	Meters & Meter Installations	66,667	66,667	66,667	66,667	66,667	66,667	68,074	68,074	68,074	69,481	69,481	69,481	75,749	68,340
30	335.4	Hydrants	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755
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	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524
36	340.5	Office Furniture & Equipment	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561
37	340.51	Computer Equipment	14,872	14,872	14,872	16,165	16,165	21,440	22,388	22,388	22,388	22,388	22,388	22,388	52,361	21,929
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	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852
41	344.5	Laboratory Equipment	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351
42	345.5	Power Operated Equipment	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862
43	346.5	Communication Equipment	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557
44	347.5	Miscellaneous Equipment	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390
45	348.5	Other Tangible Plant	900	900	900	900	900	900	900	900	900	900	900	900	900	900
46		TOTAL	4,338,231	4,338,231	4,338,231	4,339,524	4,339,524	4,344,799	4,351,411	4,351,411	4,351,411	4,365,700	4,365,700	4,365,700	4,461,597	4,357,806
47		Subtotal Land & Land Rights	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457

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Schedule of Water Plant in Service By Primary Account- 2007 CWIP to Plant -Jan through December 2007													Florida Public Service Commission			
Chuluota - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [ ] or Projected [x ]													Schedule: A-5 Page: 6 of 8 Preparer: <name>			
Explanation: Provide amounts for projects that were physically placed in service during 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			250				250			250			250	1,000
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				0			0			0	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			12,500				12,500			12,500			12,500	50,000
28	333.4	Services			6,563				6,563			6,563			6,563	26,252
29	334.4	Meters & Meter Installations			1,875				1,875			1,875			1,875	7,500
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	21,188	0	0	21,188	0	0	21,188	0	0	21,188	84,752

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Schedule of Water Plant in Service By Primary Account- 2007 Retirements-January through December 2007													Florida Public Service Commission			
Chuluota - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [ ] or Projected [x]													Schedule: A-5 Page: 7 of 8 Preparer: <name>			
Explanation: Provide Retirements that were physically made during 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														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			(56)				(56)			(56)			(56)	(224)
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				0			0			0	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			(1,361)				(1,361)			(1,361)			(1,361)	(5,444)
28	333.4	Services														0
29	334.4	Meters & Meter Installations			(818)				(818)			(818)			(818)	(3,272)
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	(2,235)	0	0	(2,235)	0	0	(2,235)	0	0	(2,235)	(8,940)

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Schedule of Water Plant in Service By Primary Account- 2007 Adjustments to UPIS-January through December 2007													Florida Public Service Commission		
Chuluota - 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.	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) 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			
Chuluota - 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	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556
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	204,174	204,174	204,174	204,368	204,368	204,368	204,562	204,562	204,562	204,756	204,756	204,756	204,950	204,502
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	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155
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	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906
13	310.2	Power Generation Equipment	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919
14	311.2	Pumping Equipment	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957
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	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457
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	141,995	141,995	141,995	141,995	141,995	141,995	141,995	141,995	141,995	141,995	141,995	141,995	141,995	141,995
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	Dist. Reservoirs & Standpipes	1,119,696	1,119,696	1,119,696	1,119,696	1,119,696	1,119,696	1,119,696	1,119,696	1,119,696	1,119,696	1,119,696	1,119,696	1,119,696	1,119,696
27	331.4	Transm. & Distribution Mains	1,565,103	1,565,103	1,565,103	1,576,242	1,576,242	1,576,242	1,587,381	1,587,381	1,587,381	1,598,520	1,598,520	1,598,520	1,609,659	1,583,954
28	333.4	Services	408,817	408,817	408,817	415,380	415,380	415,380	421,943	421,943	421,943	428,506	428,506	428,506	435,069	419,924
29	334.4	Meters & Meter Installations	75,749	75,749	75,749	76,806	76,806	76,806	77,863	77,863	77,863	78,920	78,920	78,920	79,977	77,538
30	335.4	Hydrants	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755
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	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524
36	340.5	Office Furniture & Equipment	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561
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	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852
41	344.5	Laboratory Equipment	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351
42	345.5	Power Operated Equipment	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862
43	346.5	Communication Equipment	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557
44	347.5	Miscellaneous Equipment	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390
45	348.5	Other Tangible Plant	900	900	900	900	900	900	900	900	900	900	900	900	900	900
46		TOTAL	4,409,236	4,409,236	4,409,236	4,428,189	4,428,189	4,428,189	4,447,142	4,447,142	4,447,142	4,466,095	4,466,095	4,466,095	4,485,048	4,441,310
															TRUE	TRUE

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Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Chuluota

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [ ] Projected [ X ]

Florida Public Service Commission

Schedule: A-5

Page: 5 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 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	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556
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	204,174	204,174	204,174	204,368	204,368	204,368	204,562	204,562	204,562	204,756	204,756	204,756	204,950	204,502
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	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155
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	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906
13	310.2	Power Generation Equipment	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919
14	311.2	Pumping Equipment	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957
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	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457
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	141,995	141,995	141,995	141,995	141,995	141,995	141,995	141,995	141,995	141,995	141,995	141,995	141,995	141,995
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	1,119,696	1,119,696	1,119,696	1,119,696	1,119,696	1,119,696	1,119,696	1,119,696	1,119,696	1,119,696	1,119,696	1,119,696	1,119,696	1,119,696
27	331.4	Transm. & Distribution Mains	1,565,103	1,565,103	1,565,103	1,576,242	1,576,242	1,576,242	1,587,381	1,587,381	1,587,381	1,598,520	1,598,520	1,598,520	1,609,659	1,583,954
28	333.4	Services	408,817	408,817	408,817	415,380	415,380	415,380	421,943	421,943	421,943	428,506	428,506	428,506	435,069	419,924
29	334.4	Meters & Meter Installations	75,749	75,749	75,749	76,806	76,806	76,806	77,863	77,863	77,863	78,920	78,920	78,920	79,977	77,538
30	335.4	Hydrants	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755
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	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524
36	340.5	Office Furniture & Equipment	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561
37	340.51	Computer Equipment	52,361	53,402	54,774	57,389	59,489	61,151	62,807	64,082	65,219	67,268	68,362	69,411	70,743	62,035
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	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852
41	344.5	Laboratory Equipment	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351
42	345.5	Power Operated Equipment	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862
43	346.5	Communication Equipment	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557
44	347.5	Miscellaneous Equipment	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390
45	348.5	Other Tangible Plant	900	900	900	900	900	900	900	900	900	900	900	900	900	900
46		TOTAL	4,461,597	4,462,638	4,464,010	4,485,578	4,487,678	4,489,340	4,509,949	4,511,224	4,512,361	4,533,363	4,534,457	4,535,506	4,555,791	4,503,346
47		Subtotal Land & Land Rights	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457

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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

Chuluota - 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) 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

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Schedule of Water Accumulated Depreciation By Primary Account- 2005		Monthly Accumulated Depreciation Balances - per books - 2005													Florida Public Service Commission	
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
Chuluota - Water		Explanation: Provide Accumulated Depreciation balances by account for the period beginning 12/31/04 through 12/31/05, and 13 month average for 2005														
Docket No. 060368-WS		Input field														
Schedule Year Ended: 2005																
Historic [x] or Projected [ ]																
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

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-9

Chuluota

Page: 2 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

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								
Chuluota - Water		108	6456	FWS	Chuluota - Water			
Docket No. 060368-WS		Explanation: Provide Accumulated Depreciation balances by account for the period						
Schedule Year Ended: 2006		beginning 12/31/05 through 12/31/06, and 13 month averages for 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	707
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	29,291
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	24,553
13	310.2	Power Generation Equipment	0	0	0	0	0	28,185
14	311.2	Pumping Equipment	0	0	0	0	0	60,984
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	83,574
19	311.3	Pumping Equipment	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	1,368
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	150,753
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	306,886
28	333.4	Services	0	0	0	0	0	84,610
29	334.4	Meters & Meter Installations	0	0	0	0	0	5,781
30	335.4	Hydrants	0	0	0	0	0	11,883
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	1,942
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	21,285
41	344.5	Laboratory Equipment	0	0	0	0	0	13,489
42	345.5	Power Operated Equipment	0	0	0	0	0	5,028
43	346.5	Communication Equipment	0	0	0	0	0	5,788
44	347.5	Miscellaneous Equipment	0	0	0	0	0	2,242
45	348.5	Other Tangible Plant	0	0	0	0	0	90
46		TOTAL	0	0	0	0	0	838,437

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

**Florida Public Service Commission**

**Chuluota**  
**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
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
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	643,810	552,368
2004			
46	Additions	59,100	33,705
47	Retirements	(1,489)	(761)
48	Adjustments	0	0
49	12/31/04 Balance	701,421	585,312
2005			
50	Additions	120,495	75,728
51	Retirements	(33,379)	(36,480)
52	Adjustments	514	223
53	12/31/05 Balance	789,050	624,783
2006			
54	Additions	124,683	121,691
55	Retirements	(10,288)	(9,411)
56	Adjustments	3,753	1,626
57	12/31/06 Balance	907,198	738,690
2007			
58	Additions	128,752	218,080
59	Retirements	(8,940)	(9,420)
60	Adjustments	10,474	4,539
61	12/31/07 Balance	1,037,484	951,889

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

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Schedule of Water Accumulated Depreciation By Primary Account- 2004		FWS Properties								Florida Public Service Commission	
Amendatory Order Balances as of 6/30/04										Schedule:	A-9
Chuluota - Water										Page:	5 of 8
Docket No. 060368-WS		Explanation: Provide Accum Depn balances by account for the period beginning								Preparer:	<name>
Schedule Year Ended: 2004		6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc.									
Historic [x] or Projected [ ]		The balances as of 6/30/04 should be from the PSC's Amendatory Order issued February 27, 2006.									
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	From LOOKUP								
2	301.1	Organization	0	0	0	0	0	0	0		
3	302.1	Franchises	645	645	645	645	645	645	645		
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	73,536	73,536	73,536	73,536	73,536	73,536	73,536		
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	16,983	16,983	16,983	16,983	16,983	16,983	16,983		
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0		
12	309.2	Supply Mains	20,485	20,485	20,485	20,485	20,485	20,485	20,485		
13	310.2	Power Generation Equipment	22,997	22,997	22,997	22,997	22,997	22,997	22,997		
14	311.2	Pumping Equipment	45,620	45,620	45,620	45,620	45,620	45,620	45,620		
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	(6,993)	(6,993)	(6,993)	(6,993)	(6,993)	(6,993)	(6,993)		
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	104,205	104,205	104,205	104,205	104,205	104,205	104,205		
27	331.4	Transm. & Distribution Mains	250,024	250,024	250,024	250,024	250,024	250,024	250,024		
28	333.4	Services	68,425	68,425	68,425	68,425	68,425	68,425	68,425		
29	334.4	Meters & Meter Installations	650	650	650	650	650	650	650		
30	335.4	Hydrants	7,704	7,704	7,704	7,704	7,704	7,704	7,704		
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	12	12	12	12	12	12	12		
36	340.5	Office Furniture & Equipment	1,692	1,692	1,692	1,692	1,692	1,692	1,692		
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	17,875	17,875	17,875	17,875	17,875	17,875	17,875		
41	344.5	Laboratory Equipment	11,657	11,657	11,657	11,657	11,657	11,657	11,657		
42	345.5	Power Operated Equipment	4,266	4,266	4,266	4,266	4,266	4,266	4,266		
43	346.5	Communication Equipment	2,211	2,211	2,211	2,211	2,211	2,211	2,211		
44	347.5	Miscellaneous Equipment	1,816	1,816	1,816	1,816	1,816	1,816	1,816		
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0		
46		TOTAL	643,810	643,810	643,810	643,810	643,810	643,810	643,810		

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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										
Chuluota - Water		Explanation: Provide Adjusted UPIS balances by account for the period beginning							Schedule:	A-9
Docket No. 060368-WS		6/30/04 through the year ended 12/31/04							Page:	UPIS 4 of 8
Schedule Year Ended: 2004									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	1,556	1,556	1,556	1,556	1,556	1,556	1,556	
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	201,077	201,077	201,077	201,077	201,077	201,077	201,077	
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	233,155	233,155	233,155	233,155	233,155	233,155	233,155	
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	
12	309.2	Supply Mains	89,906	89,906	89,906	89,906	89,906	89,906	89,906	
13	310.2	Power Generation Equipment	53,402	53,402	53,402	53,402	53,402	53,402	53,402	
14	311.2	Pumping Equipment	193,957	193,957	193,957	193,957	193,957	193,957	193,957	
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
16		WATER TREATMENT PLANT								
17	303.3	Land & Land Rights	33,665	33,665	33,665	33,665	33,665	33,665	67,457	
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	111,808	111,808	111,808	111,808	111,808	112,408	112,408	
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	Dist. Reservoirs & Standpipes	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	
27	331.4	Transm. & Distribution Mains	1,470,076	1,470,076	1,470,076	1,470,076	1,470,076	1,470,076	1,547,902	
28	333.4	Services	408,817	408,817	408,817	408,817	408,817	408,817	408,817	
29	334.4	Meters & Meter Installations	58,760	58,760	58,760	58,760	58,760	58,760	58,760	
30	335.4	Hydrants	118,755	118,755	118,755	118,755	118,755	118,755	118,755	
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	1,524	1,524	1,524	1,524	1,524	1,524	1,524	
36	340.5	Office Furniture & Equipment	2,138	2,138	2,138	2,138	2,138	2,138	2,138	
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	31,125	31,125	31,125	31,125	31,125	31,125	34,852	
41	344.5	Laboratory Equipment	17,351	17,351	17,351	17,351	17,351	17,351	17,351	
42	345.5	Power Operated Equipment	5,626	5,626	5,626	5,626	5,626	5,626	5,626	
43	346.5	Communication Equipment	21,256	21,256	21,256	21,256	21,256	21,256	21,256	
44	347.5	Miscellaneous Equipment	2,413	2,413	2,413	2,413	2,413	4,017	4,017	
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	
46		TOTAL	4,143,929	4,143,929	4,143,929	4,143,929	4,143,929	4,146,133	4,261,478	

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Schedule of Water Accumulated Depreciation By Primary Account- 2004			FWS Properties						
Depreciation Rates for Water Accounts- 2004									
Chuluota - 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 FWS Depn LOOKUP						
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%	0.00%
5		SOURCE OF SUPPLY & PUMPING PLANT	Monthly Rates						
6	303.2	Land & Land Rights							
7	304.2	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
8	305.2	Collect. & Impound Reservoirs	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%
10	307.2	Wells & Springs	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
11	308.2	Infiltration Galleries & Tunnels	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	309.2	Supply Mains	2.86%	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%
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
15	339.2	Other Plant & Misc. Equipment	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%
19	311.3	Pumping Equipment	5.00%	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%
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	5.00%	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%
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	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
32	339.4	Other Plant & Misc. Equipment	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%
36	340.5	Office Furniture & Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
37	340.51	Computer Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
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	6.25%	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%
42	345.5	Power Operated Equipment	8.33%	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%
44	347.5	Miscellaneous Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
45	348.5	Other Tangible Plant	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- 2004  
 Depreciation Expense- July through December 2004

FWS Properties

Florida Public Service Commission

Chuluota - 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)	(4)	(5)	(6)	(7)	(8)
			July	Aug	Sep	Oct	Nov	Dec	
1		INTANGIBLE PLANT							
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	3	3	3	3	3	3	3
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	508	508	508	508	508	508	508
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	648	648	648	648	648	648	648
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	214	214	214	214	214	214	214
13	310.2	Power Generation Equipment	223	223	223	223	223	223	223
14	311.2	Pumping Equipment	808	808	808	808	808	808	808
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	424	424	424	424	426	426	426
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	2,449	2,449	2,449	2,449	2,449	2,449	2,449
27	331.4	Transm. & Distribution Mains	2,722	2,722	2,722	2,722	2,722	2,866	2,866
28	333.4	Services	852	852	852	852	852	852	852
29	334.4	Meters & Meter Installations	245	245	245	245	245	245	245
30	335.4	Hydrants	220	220	220	220	220	220	220
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	4	4	4	4	4	4	4
36	340.5	Office Furniture & Equipment	12	12	12	12	12	12	12
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	162	162	162	162	162	162	162
41	344.5	Laboratory Equipment	96	96	96	96	96	96	96
42	345.5	Power Operated Equipment	39	39	39	39	39	39	39
43	346.5	Communication Equipment	177	177	177	177	177	177	177
44	347.5	Miscellaneous Equipment	13	13	13	13	22	22	22
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0
46		TOTAL	9,819	9,819	9,819	9,819	9,830	9,994	59,100

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

FWS Properties

Florida Public Service Commission

Chuluota - Water  
Docket No. 060368-WS  
Schedule Year Ended: 2004  
Historic  or Projected

=input field  
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) Jul	(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	(1,489)	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	(1,489)	0
									(1,489)

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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

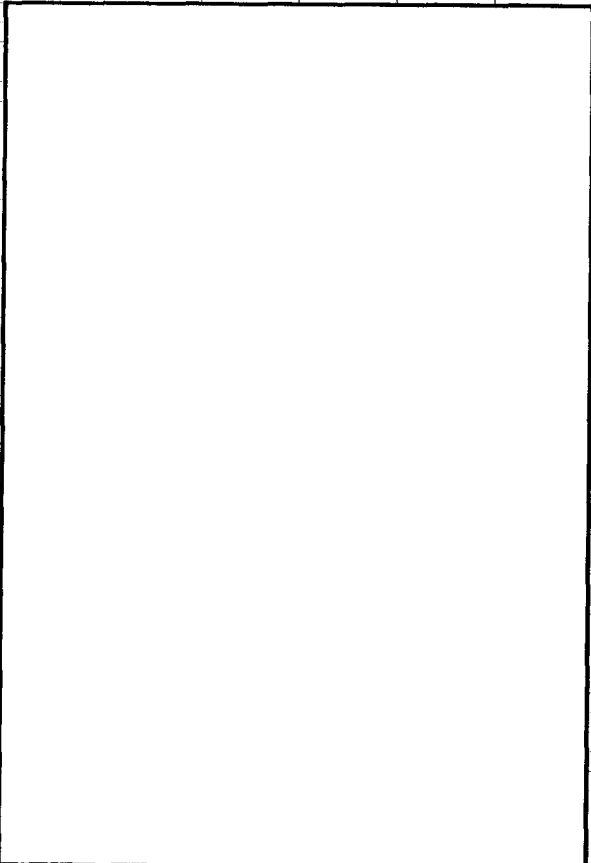
Chuluota - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2004  
 Historic [x] or Projected [ ]

=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) 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							
46		TOTAL		0	0	0	0	0	0



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Schedule of Water Accumulated Depreciation By Primary Account- 2004		FWS Properties							Florida Public Service Commission	
Adjusted Accumulated Depreciation Balances- June through December 2004									Schedule:	A-9
Chuluota - Water		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 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.							Page:	4 of 8
Docket No. 060368-WS									Preparer:	<name>
Schedule Year Ended: 2004										
Historic [x] or Projected [ ]										
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	645	648	651	655	658	661	664	
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	73,536	74,044	74,552	75,059	75,567	76,075	76,583	
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	16,983	17,631	18,278	18,926	19,574	20,221	20,869	
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	
12	309.2	Supply Mains	20,485	20,699	20,913	21,127	21,341	21,555	21,769	
13	310.2	Power Generation Equipment	22,997	23,220	23,442	23,665	23,887	24,110	24,332	
14	311.2	Pumping Equipment	45,620	46,428	47,236	48,044	48,853	49,661	50,469	
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	(6,993)	(6,569)	(6,146)	(5,722)	(5,299)	(6,362)	(5,936)	
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	104,205	106,654	109,104	111,553	114,003	116,452	118,902	
27	331.4	Transm. & Distribution Mains	250,024	252,746	255,469	258,191	260,913	263,636	266,502	
28	333.4	Services	68,425	69,277	70,128	70,980	71,832	72,684	73,535	
29	334.4	Meters & Meter Installations	650	895	1,140	1,385	1,629	1,874	2,119	
30	335.4	Hydrants	7,704	7,924	8,144	8,364	8,584	8,804	9,024	
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	12	16	20	24	27	31	35	
36	340.5	Office Furniture & Equipment	1,692	1,704	1,716	1,728	1,740	1,751	1,763	
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	17,875	18,037	18,199	18,361	18,523	18,686	18,867	
41	344.5	Laboratory Equipment	11,657	11,753	11,850	11,946	12,043	12,139	12,235	
42	345.5	Power Operated Equipment	4,266	4,305	4,344	4,383	4,422	4,461	4,500	
43	346.5	Communication Equipment	2,211	2,388	2,565	2,742	2,920	3,097	3,274	
44	347.5	Miscellaneous Equipment	1,816	1,829	1,843	1,856	1,870	1,892	1,914	
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	
46		TOTAL	643,810	653,629	663,448	673,267	683,086	691,427	701,421	
									701,421	

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Schedule of Water Accumulated Depreciation By Primary Account- 2005

Adjusted 2005 UPIS Balances for Depn Exp Calc

Florida Public Service Commission

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

Chuluota - Water

Docket No. 060368-WS

Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/04 through the year ended 12/31/05.

Schedule Year Ended: 2005

Historic [x] or Projected [ ]

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	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556
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	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077
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	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155
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	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906
13	310.2	Power Generation Equipment	53,402	53,402	53,402	53,402	53,402	53,402	53,402	54,274	54,274	54,274	54,274	98,919	98,919	60,673
14	311.2	Pumping Equipment	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957
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	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457
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	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408
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	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562
27	331.4	Transm. & Distribution Mains	1,547,902	1,547,902	1,547,902	1,547,902	1,547,902	1,547,902	1,547,902	1,547,902	1,547,902	1,547,902	1,547,902	1,547,902	1,553,126	1,548,304
28	333.4	Services	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817
29	334.4	Meters & Meter Installations	58,760	58,760	58,760	58,760	58,760	58,760	58,760	58,760	58,760	58,760	58,760	58,760	66,667	59,368
30	335.4	Hydrants	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755
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	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524
36	340.5	Office Furniture & Equipment	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,561	2,561	2,561	2,561	2,561	2,561	2,333
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	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852
41	344.5	Laboratory Equipment	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351
42	345.5	Power Operated Equipment	5,626	5,626	5,626	5,626	5,626	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,771
43	346.5	Communication Equipment	21,256	21,256	21,256	21,256	21,256	21,256	23,557	23,557	23,557	23,557	23,557	23,557	23,557	22,495
44	347.5	Miscellaneous Equipment	4,017	4,017	4,017	4,017	4,017	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,631
45	348.5	Other Tangible Plant	0	0	0	0	0	900	900	900	900	900	900	900	900	554
46		TOTAL	4,261,478	4,261,478	4,261,478	4,261,478	4,261,478	4,261,987	4,264,288	4,265,583	4,265,583	4,265,583	4,265,583	4,310,228	4,323,359	4,271,506

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Schedule of Water Accumulated Depreciation By Primary Account-2005														This Schedule shows the Commission Authorized Depreciation rates for 2005												Florida Public Service Commission		
Chuluota - Water Docket No. 060366-WS Schedule Year Ended: 2005 Historic [x] or Projected [ ]														Monthly Rates												Schedule: A-9 Page: 2b Preparer: <name>		
Line No.	Acct No	Account Name	(2) Annual Rate	(3) Monthly Rates												(12) Oct	(13) Nov	(14) Dec										
				(4) Jan	(5) Feb	(6) Mar	(7) Apr	(8) May	(9) Jun	(10) Jul	(11) Aug																	
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%	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%	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%	0.00%	0.00%										
5		SOURCE OF SUPPLY & PUMPING PLANT																										
6	303.2	Land & Land Rights	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%	0.25%	0.25%										
7	304.2	Structures & Improvements	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%	0.00%	0.00%										
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%	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%	0.00%	0.00%										
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%	0.28%	0.28%	0.28%										
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%	0.00%	0.00%										
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%	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%	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%	0.42%	0.42%	0.42%										
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%	0.00%	0.00%										
16		WATER TREATMENT PLANT																										
17	303.3	Land & Land Rights	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%	0.25%	0.25%										
18	304.3	Structures & Improvements	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%	0.42%	0.42%										
19	311.3	Pumping 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%	0.38%	0.38%	0.38%										
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%	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%	0.00%	0.00%										
22		TRANSMISSION & DISTRIBUTION PLANT																										
23	303.4	Land & Land Rights	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%	0.25%	0.25%										
24	304.4	Structures & Improvements	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%	0.42%	0.42%										
25	311.4	Pumping Equipment	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%	0.23%	0.23%										
26	330.4	Dist. Reservoirs & Standpipes	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%	0.19%	0.19%										
27	331.4	Transm. & Distribution Mains	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%	0.21%	0.21%										
28	333.4	Services	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%	0.42%	0.42%										
29	334.4	Meters & Meter Installations	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%	0.19%	0.19%										
30	335.4	Hydrants	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%	0.00%	0.00%										
31	336.4	Backflow Prevention	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%	0.00%	0.00%										
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%	0.00%	0.00%										
33		GENERAL PLANT																										
34	303.5	Land & Land Rights	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%	0.25%	0.25%										
35	304.5	Structures & Improvements	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%	0.56%	0.56%										
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%	0.56%	0.56%	0.56%										
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%	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%	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%	0.00%	0.00%										
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%	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%	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%	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%	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%	0.56%	0.56%	0.56%										
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%	0.00%	0.00%										

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

Florida Public Service Commission

Chuluota - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2005  
 Historic [x] or Projected [ ]

Explanation: Provide the monthly Depreciation Expense for 2005

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

Line No	Acct No	(1) AccountName	(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) Test Year Enc	(15) 2005 Total
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	3	3	3	3	3	3	3	3	3	3	3	3	3	39
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	508	508	508	508	508	508	508	508	508	508	508	508	508	6,093
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	648	648	648	648	648	648	648	648	648	648	648	648	648	7,772
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	214	214	214	214	214	214	214	214	214	214	214	214	214	2,569
13	310.2	Power Generation Equipment	223	223	223	223	223	223	226	226	226	226	226	412	412	3,064
14	311.2	Pumping Equipment	808	808	808	808	808	808	808	808	808	808	808	808	808	9,698
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	426	426	426	426	426	426	426	426	426	426	426	426	426	5,109
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	2,449	2,449	2,449	2,449	2,449	2,449	2,449	2,449	2,449	2,449	2,449	2,449	2,449	29,394
27	331.4	Transm. & Distribution Mains	2,866	2,866	2,866	2,866	2,866	2,866	2,866	2,866	2,866	2,866	2,866	2,866	2,866	34,407
28	333.4	Services	852	852	852	852	852	852	852	852	852	852	852	852	852	10,220
29	334.4	Meters & Meter Installations	245	245	245	245	245	245	245	245	245	245	245	245	245	2,971
30	335.4	Hydrants	220	220	220	220	220	220	220	220	220	220	220	220	220	2,639
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	4	4	4	4	4	4	4	4	4	4	4	4	4	46
36	340.5	Office Furniture & Equipment	12	12	12	12	12	12	14	14	14	14	14	14	14	157
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	182	182	182	182	182	182	182	182	182	182	182	182	182	2,178
41	344.5	Laboratory Equipment	96	96	96	96	96	96	96	96	96	96	96	96	96	1,157
42	345.5	Power Operated Equipment	39	39	39	39	41	41	41	41	41	41	41	41	41	482
43	346.5	Communication Equipment	177	177	177	177	177	196	196	196	196	196	196	196	196	2,260
44	347.5	Miscellaneous Equipment	22	22	22	22	19	19	19	19	19	19	19	19	19	240
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	9,994	9,994	9,994	9,994	9,992	10,011	10,017	10,017	10,017	10,017	10,017	10,203	10,246	120,495

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Schedule of Water Accumulated Depreciation By Primary Account- 2005  
Retirements - 2005

Chuluola - Water  
Docket No. 060368-WS  
Schedule Year Ended: 2005  
Historic [x] or Projected [ ]

Explanation: Provide Retirements for 2005

Florida Public Service Commission  
Schedule: A-9  
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) 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	Dist. 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	(11,571)	(11,571)
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	(21,181)	(21,181)
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	(627)	0	0	0	0	0	0	0	(627)
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	(627)	0	0	0	0	0	0	(32,752)	(33,379)

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Schedule of Water Accumulated Depreciation By Primary Account- 2005  
 Adjustments to Accumulated Depreciation-2005

Florida Public Service Commission

Chuluota - Water  
 Docket No. 060368-W5  
 Schedule Year Ended: 2005  
 Historic [x] or Projected [ ]

[ ] =input field

Explanation: Provide Adjustments to the Accumulated Depreciation Balances in  
 Ammendatory 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) 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 Gallenes & 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

b2

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

Florida Public Service Commission

Chuluota - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2005  
 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 12/31/05, 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	664	668	671	674	677	681	684	687	690	694	697	700	703	684
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	76,583	77,090	77,598	78,106	78,614	79,121	79,629	80,137	80,645	81,153	81,660	82,168	82,676	79,629
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	20,869	21,517	22,164	22,812	23,460	24,107	24,755	25,402	26,050	26,698	27,345	27,993	28,641	24,755
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	21,769	21,983	22,197	22,412	22,626	22,840	23,054	23,268	23,482	23,696	23,910	24,124	24,338	23,054
13	310.2	Power Generation Equipment	24,332	24,555	24,777	25,000	25,222	25,445	25,667	25,893	26,119	26,346	26,572	26,804	27,396	25,716
14	311.2	Pumping Equipment	50,469	51,277	52,085	52,893	53,702	54,510	55,318	56,126	56,934	57,742	58,550	59,359	60,167	55,318
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	(5,936)	(5,511)	(5,085)	(4,659)	(4,233)	(3,807)	(3,382)	(2,956)	(2,530)	(2,104)	(1,678)	(1,253)	(827)	(3,382)
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	118,902	121,351	123,801	126,250	128,700	131,149	133,599	136,048	138,497	140,947	143,396	145,846	148,295	133,599
27	331.4	Transm. & Distribution Mains	266,502	269,369	272,235	275,102	277,968	280,835	283,701	286,568	289,434	292,301	295,167	298,034	298,339	282,812
28	333.4	Services	73,535	74,387	75,239	76,090	76,942	77,794	78,645	79,497	80,349	81,201	82,052	82,904	83,756	78,645
29	334.4	Meters & Meter Installations	2,119	2,364	2,609	2,854	3,098	3,343	3,588	3,833	4,078	4,323	4,567	4,812	(16,091)	1,961
30	335.4	Hydrants	9,024	9,243	9,463	9,683	9,903	10,123	10,343	10,563	10,783	11,003	11,223	11,443	11,663	10,343
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	35	39	43	47	50	54	58	62	66	70	74	77	81	58
36	340.5	Office Furniture & Equipment	1,763	1,775	1,787	1,799	1,811	1,823	1,835	1,849	1,863	1,877	1,891	1,906	1,920	1,838
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	18,867	19,049	19,230	19,412	19,593	19,775	19,956	20,138	20,319	20,501	20,682	20,864	21,045	19,956
41	344.5	Laboratory Equipment	12,235	12,332	12,428	12,525	12,621	12,717	12,814	12,910	13,007	13,103	13,199	13,296	13,392	12,814
42	345.5	Power Operated Equipment	4,500	4,539	4,579	4,618	4,657	4,697	4,738	4,779	4,820	4,860	4,901	4,942	4,982	4,739
43	346.5	Communication Equipment	3,274	3,451	3,628	3,805	3,982	4,159	4,366	4,552	4,748	4,945	5,141	5,337	5,534	4,378
44	347.5	Miscellaneous Equipment	1,914	1,937	1,959	1,981	2,004	1,395	1,414	1,433	1,452	1,471	1,490	1,508	1,527	1,653
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	701,421	711,415	721,409	731,402	741,396	750,761	760,772	770,789	780,806	790,823	800,840	811,043	788,537	758,570
			TRUE												788,537	

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Chuluota

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

Schedule: A-9

Page: 3 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 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	664	668	671	674	677	681	684	687	690	694	697	700	703	684
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	76,583	77,090	77,598	78,106	78,614	79,121	79,629	80,137	80,645	81,153	81,660	82,168	82,676	79,629
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	20,869	21,517	22,164	22,812	23,460	24,107	24,755	25,402	26,050	26,698	27,345	27,993	28,641	24,755
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	21,769	21,983	22,197	22,412	22,626	22,840	23,054	23,268	23,482	23,696	23,910	24,124	24,338	23,054
13	310.2	Power Generation Equipment	24,332	24,555	24,777	25,000	25,222	25,445	25,667	25,893	26,119	26,346	26,572	26,984	27,396	25,716
14	311.2	Pumping Equipment	50,469	51,277	52,085	52,893	53,702	54,510	55,318	56,126	56,934	57,742	58,550	59,359	60,167	55,318
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	(5,936)	(5,511)	(5,085)	(4,659)	(4,233)	(3,807)	(3,382)	(2,956)	(2,530)	(2,104)	(1,678)	(1,253)	(827)	(3,382)
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	118,902	121,351	123,801	126,250	128,700	131,149	133,599	136,048	138,497	140,947	143,396	145,846	148,295	133,599
27	331.4	Transm. & Distribution Mains	266,502	269,369	272,235	275,102	277,968	280,835	283,701	286,568	289,434	292,301	295,167	298,034	289,339	282,812
28	333.4	Services	73,535	74,387	75,239	76,090	76,942	77,794	78,645	79,497	80,349	81,201	82,052	82,904	83,756	78,645
29	334.4	Meters & Meter Installations	2,119	2,364	2,609	2,854	3,098	3,343	3,588	3,833	4,078	4,323	4,567	4,812	(16,091)	1,961
30	335.4	Hydrants	9,024	9,243	9,463	9,683	9,903	10,123	10,343	10,563	10,783	11,003	11,223	11,443	11,663	10,343
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	35	39	43	47	50	54	58	62	66	70	74	77	81	58
36	340.5	Office Furniture & Equipment	1,763	1,775	1,787	1,799	1,811	1,823	1,835	1,849	1,863	1,877	1,891	1,906	1,920	1,838
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	19	146	307	514	76
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	18,867	19,049	19,230	19,412	19,593	19,775	19,956	20,138	20,319	20,501	20,682	20,864	21,045	19,956
41	344.5	Laboratory Equipment	12,235	12,332	12,428	12,525	12,621	12,717	12,814	12,910	13,007	13,103	13,199	13,296	13,392	12,814
42	345.5	Power Operated Equipment	4,500	4,539	4,579	4,618	4,657	4,697	4,738	4,779	4,820	4,860	4,901	4,942	4,982	4,739
43	346.5	Communication Equipment	3,274	3,451	3,628	3,805	3,982	4,159	4,356	4,552	4,748	4,945	5,141	5,337	5,534	4,378
44	347.5	Miscellaneous Equipment	1,914	1,937	1,959	1,981	2,004	1,395	1,414	1,433	1,452	1,471	1,490	1,508	1,527	1,653
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	TOTAL		701,421	711,415	721,409	731,402	741,396	750,761	760,772	770,789	780,806	790,842	800,987	811,350	789,050	758,646
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

Chuluota - 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	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556
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	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	204,174	201,315
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	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155
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	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906
13	310.2	Power Generation Equipment	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919
14	311.2	Pumping Equipment	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957
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	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457
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	112,408	112,408	112,408	112,408	112,408	112,408	112,461	112,461	112,461	121,774	121,774	121,774	141,995	116,858
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	Dislr. Reservoirs & Standpipes	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,119,696	1,090,034
27	331.4	Transm. & Distribution Mains	1,553,126	1,553,126	1,553,126	1,553,126	1,553,126	1,553,126	1,557,330	1,557,330	1,557,330	1,560,899	1,560,899	1,560,899	1,565,103	1,556,811
28	333.4	Services	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817
29	334.4	Meters & Meter Installations	66,667	66,667	66,667	66,667	66,667	66,667	68,074	68,074	68,074	69,481	69,481	69,481	75,749	68,340
30	335.4	Hydrants	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755
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	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524
36	340.5	Office Furniture & Equipment	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561
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	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852
41	344.5	Laboratory Equipment	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351
42	345.5	Power Operated Equipment	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862
43	346.5	Communication Equipment	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557
44	347.5	Miscellaneous Equipment	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390
45	348.5	Other Tangible Plant	900	900	900	900	900	900	900	900	900	900	900	900	900	900
46		TOTAL	4,323,359	4,323,359	4,323,359	4,323,359	4,323,359	4,323,359	4,329,023	4,329,023	4,329,023	4,343,312	4,343,312	4,343,312	4,409,236	4,335,877



Schedule of Water Accumulated Depreciation By Primary Account- 2006 Depreciation Rates for UPIS Water Accounts- 2006														Florida Public Service Commission					
Chuluota - 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: Page: A-9 Preparer: 2b <name>			
Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(3) Jan	(4) Feb	(5) Mar	(6) Apr	Change to Guideline Lives								(15) Memo Guideline Rates	(16) Memo Guideline Lives		
								Monthly Rates										(7) May	(8) Jun
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%	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%	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%	0.00%		
5		SOURCE OF SUPPLY & PUMPING PLANT																	
6	303.2	Land & Land Rights																	
7	304.2	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%	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%	0.17%	2.00%	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%	0.21%	2.50%	40
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%	0.28%	0.28%	3.33%	40
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%	0.21%	2.50%	40
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%	0.24%	0.24%	2.86%	35
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%	0.42%	0.42%	5.00%	20
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%	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%	0.46%	5.56%	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%	0.26%	3.13%	32
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%	0.42%	0.42%	5.00%	20
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%	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%	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%	0.26%	3.13%	32
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%	0.42%	0.42%	5.00%	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%	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%	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%	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%	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%	0.19%	2.22%	45
31	336.4	Backflow Prevention	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%	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%	0.33%	4.00%	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%	0.21%	2.50%	40
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%	0.56%	0.56%	6.67%	15
37	340.51	Computer Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	1.39%	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%	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%	0.46%	5.56%	18
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%	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%	0.56%	6.67%	15
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%	0.69%	0.69%	8.33%	12
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%	0.83%	0.83%	10.00%	10
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%	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%	0.83%	10.00%	10

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Schedule of Water Accumulated Depreciation By Primary Account- 2006 Depreciation Expense- 2006													Florida Public Service Commission			
Chuluota - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [ ] or Projected [x]													Schedule: A-9 Page: 6 of 8 Preparer: <name>			
Explanation: Provide the monthly Depreciation Expense 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) 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	3	3	3	3	3	3	3	3	3	3	3	39
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		508	508	508	508	524	524	524	524	524	524	524	532	6,228
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		648	648	648	648	648	648	648	648	648	648	648	648	7,772
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		214	214	214	214	214	214	214	214	214	214	214	214	2,569
13	310.2	Power Generation Equipment		412	412	412	412	412	412	412	412	412	412	412	412	4,946
14	311.2	Pumping Equipment		808	808	808	808	808	808	808	808	808	808	808	808	9,698
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		426	426	426	426	426	426	426	426	461	461	461	538	5,329
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		2,449	2,449	2,449	2,449	2,449	2,449	2,449	2,449	2,449	2,449	2,449	2,522	29,466
27	331.4	Transm. & Distribution Mains		2,876	2,876	2,876	2,876	3,010	3,018	3,018	3,018	3,025	3,025	3,025	3,033	35,677
28	333.4	Services		852	852	852	852	852	852	852	852	852	852	852	852	10,220
29	334.4	Meters & Meter Installations		278	278	278	278	278	284	284	284	290	290	290	316	3,424
30	335.4	Hydrants		220	220	220	220	220	220	220	220	220	220	220	220	2,639
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		4	4	4	4	3	3	3	3	3	3	3	3	41
36	340.5	Office Furniture & Equipment		14	14	14	14	14	14	14	14	14	14	14	14	171
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		182	182	182	182	182	182	182	182	182	182	182	182	2,178
41	344.5	Laboratory Equipment		96	96	96	96	96	96	96	96	96	96	96	96	1,157
42	345.5	Power Operated Equipment		41	41	41	41	41	41	41	41	41	41	41	41	489
43	346.5	Communication Equipment		196	196	196	196	196	196	196	196	196	196	196	196	2,356
44	347.5	Miscellaneous Equipment		19	19	19	19	19	19	19	19	19	19	19	19	226
45	348.5	Other Tangible Plant		0	0	0	0	8	8	8	8	8	8	8	8	60
46		TOTAL		10,246	10,246	10,246	10,246	10,402	10,416	10,416	10,416	10,464	10,464	10,464	10,656	124,683

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

Chuluota - 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)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Test Year End Dec	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	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	(903)	(903)
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	(687)	0	0	0	(687)
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	(3,251)	(3,251)
28	333.4	Services		0	0	0	0	0	(514)	0	0	(1,149)	0	0	(514)	(2,177)
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	(1,090)	0	0	(1,090)	0	0	(1,090)	(3,270)
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	(1,604)	0	0	(2,926)	0	0	(5,758)	(10,288)

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Schedule of Water Accumulated Depreciation By Primary Account- 2006													Florida Public Service Commission					
Adjustments to Accumulated Depreciation-2006													Schedule:	A-9	Page:	8 of 8	Preparer:	<name>
Chuluota - Water		=input field																
Docket No. 060368-WS		Explanation: Provide Adjustments to the Accumulated Depreciation Balances in																
Schedule Year Ended: 2006		Amendatory Order other than changes resulting from Depreciation Expense,																
Historic [ ] or Projected [x]		or Plant Retirements.																
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														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- 2006  
 Adjusted Accumulated Depreciation Balances - December 2005 through December 2006

Florida Public Service Commission

Chuluota - 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 12/31/05 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	703	707	710	713	716	720	723	726	729	733	736	739	742	723
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	82,676	83,184	83,691	84,199	84,707	85,231	85,754	86,278	86,801	87,325	87,849	88,372	88,001	85,698
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	28,641	29,288	29,936	30,584	31,231	31,879	32,527	33,174	33,822	34,470	35,117	35,765	36,413	32,527
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	24,338	24,552	24,766	24,980	25,194	25,408	25,622	25,837	26,051	26,265	26,479	26,693	26,907	25,622
13	310.2	Power Generation Equipment	27,396	27,808	28,220	28,632	29,045	29,457	29,869	30,281	30,693	31,105	31,518	31,930	32,342	29,869
14	311.2	Pumping Equipment	60,167	60,975	61,783	62,591	63,399	64,208	65,016	65,824	66,632	67,440	68,248	69,056	69,865	65,016
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	(827)	(401)	25	450	876	1,302	1,728	2,154	2,580	2,354	2,816	3,277	3,815	1,550
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	Dist. Reservoirs & Standpipes	148,295	150,745	153,194	155,644	158,093	160,543	162,992	165,442	167,891	170,341	172,790	175,239	174,510	162,748
27	331.4	Transm. & Distribution Mains	289,339	292,215	295,091	297,967	300,843	303,719	306,595	309,471	312,347	315,223	318,099	320,975	322,851	306,320
28	333.4	Services	83,756	84,607	85,459	86,311	87,162	88,014	88,866	89,718	90,569	91,421	92,273	93,125	93,977	88,866
29	334.4	Meters & Meter Installations	(16,091)	(15,813)	(15,535)	(15,258)	(14,980)	(14,702)	(15,509)	(15,225)	(14,941)	(15,742)	(15,452)	(15,163)	(15,937)	(15,411)
30	335.4	Hydrants	11,663	11,882	12,102	12,322	12,542	12,762	12,982	13,202	13,422	13,642	13,862	14,082	14,302	12,982
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	81	85	89	93	97	100	103	106	109	113	116	119	122	102
36	340.5	Office Furniture & Equipment	1,920	1,934	1,948	1,963	1,977	1,991	2,005	2,019	2,034	2,048	2,062	2,076	2,091	2,005
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	21,045	21,227	21,408	21,590	21,771	21,953	22,134	22,316	22,497	22,679	22,861	23,042	23,224	22,134
41	344.5	Laboratory Equipment	13,392	13,488	13,585	13,681	13,778	13,874	13,970	14,067	14,163	14,260	14,356	14,452	14,549	13,970
42	345.5	Power Operated Equipment	4,982	5,023	5,064	5,104	5,145	5,186	5,227	5,267	5,308	5,349	5,389	5,430	5,471	5,227
43	346.5	Communication Equipment	5,534	5,730	5,926	6,123	6,319	6,515	6,711	6,908	7,104	7,300	7,497	7,693	7,889	6,711
44	347.5	Miscellaneous Equipment	1,527	1,546	1,565	1,584	1,603	1,621	1,640	1,659	1,678	1,697	1,716	1,734	1,753	1,640
45	348.5	Other Tangible Plant	0	0	0	0	0	8	15	23	30	38	45	53	60	21
46		TOTAL	788,537	798,783	809,028	819,274	829,520	839,766	848,734	859,151	869,567	877,105	887,570	898,034	902,932	848,320
			TRUE												902,932.00	

1/2/06

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Chuluota

Schedule: A-9

Docket No. 060368-W5

Page: 4 of 5

Schedule Year Ending 12/31/06

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 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	703	707	710	713	716	720	723	726	729	733	736	739	742	723
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	82,676	83,184	83,691	84,199	84,707	85,231	85,754	86,278	86,801	87,325	87,849	88,372	88,001	85,698
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	28,641	29,288	29,936	30,584	31,231	31,879	32,527	33,174	33,822	34,470	35,117	35,765	36,413	32,527
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	24,338	24,552	24,766	24,980	25,194	25,408	25,622	25,837	26,051	26,265	26,479	26,693	26,907	25,622
13	310.2	Power Generation Equipment	27,396	27,808	28,220	28,632	29,045	29,457	29,869	30,281	30,693	31,105	31,518	31,930	32,342	29,869
14	311.2	Pumping Equipment	60,167	60,975	61,783	62,591	63,399	64,208	65,016	65,824	66,632	67,440	68,248	69,056	69,865	65,016
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	(827)	(401)	25	450	876	1,302	1,728	2,154	2,580	2,354	2,816	3,277	3,815	1,550
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	148,295	150,745	153,194	155,644	158,093	160,543	162,992	165,442	167,891	170,341	172,790	175,239	174,510	162,748
27	331.4	Transm. & Distribution Mains	289,339	292,215	295,091	297,967	300,843	303,719	306,595	309,471	312,347	314,223	317,099	320,320	322,839	306,320
28	333.4	Services	83,756	84,607	85,459	86,311	87,162	88,014	88,866	89,718	90,569	91,421	92,273	93,124	93,976	88,866
29	334.4	Meters & Meter Installations	(16,091)	(15,813)	(15,535)	(15,258)	(14,980)	(14,702)	(15,509)	(15,225)	(14,941)	(15,742)	(15,452)	(15,163)	(15,937)	(15,411)
30	335.4	Hydrants	11,663	11,882	12,102	12,322	12,542	12,762	12,982	13,202	13,422	13,642	13,862	14,082	14,302	12,982
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	81	85	89	93	97	100	103	106	109	113	116	119	122	102
36	340.5	Office Furniture & Equipment	1,920	1,934	1,948	1,963	1,977	1,991	2,005	2,019	2,034	2,048	2,062	2,076	2,091	2,005
37	340.51	Computer Equipment	514	720	927	1,151	1,376	1,673	1,984	2,295	2,606	2,917	3,228	3,539	4,266	2,092
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	21,045	21,227	21,408	21,590	21,771	21,953	22,134	22,316	22,497	22,679	22,861	23,042	23,224	22,134
41	344.5	Laboratory Equipment	13,392	13,488	13,585	13,681	13,778	13,874	13,970	14,067	14,163	14,260	14,356	14,452	14,549	13,970
42	345.5	Power Operated Equipment	4,982	5,023	5,064	5,104	5,145	5,186	5,227	5,267	5,308	5,349	5,389	5,430	5,471	5,227
43	346.5	Communication Equipment	5,534	5,730	5,926	6,123	6,319	6,515	6,711	6,908	7,104	7,300	7,497	7,693	7,889	6,711
44	347.5	Miscellaneous Equipment	1,527	1,546	1,565	1,584	1,603	1,621	1,640	1,659	1,678	1,697	1,716	1,734	1,753	1,640
45	348.5	Other Tangible Plant	0	0	0	0	0	8	15	23	30	38	45	53	60	21
46		TOTAL	789,050	799,503	809,955	820,425	830,895	841,595	850,719	861,446	872,173	880,023	890,798	901,573	907,198	850,412
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			
Chuluota - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [ ] or Projected [x]													Schedule: Page: Preparer:	A-9 UPIS 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.																
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	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556
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	204,174	204,174	204,174	204,368	204,368	204,368	204,562	204,562	204,562	204,756	204,756	204,756	204,950	204,502
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	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155
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	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906
13	310.2	Power Generation Equipment	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919
14	311.2	Pumping Equipment	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957
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	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457
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	141,995	141,995	141,995	141,995	141,995	141,995	141,995	141,995	141,995	141,995	141,995	141,995	141,995	141,995
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	1,119,696	1,119,696	1,119,696	1,119,696	1,119,696	1,119,696	1,119,696	1,119,696	1,119,696	1,119,696	1,119,696	1,119,696	1,119,696	1,119,696
27	331.4	Transm. & Distribution Mains	1,565,103	1,565,103	1,565,103	1,576,242	1,576,242	1,576,242	1,587,381	1,587,381	1,587,381	1,598,520	1,598,520	1,598,520	1,609,659	1,583,954
28	333.4	Services	408,817	408,817	408,817	415,380	415,380	415,380	421,943	421,943	421,943	428,506	428,506	428,506	435,069	419,924
29	334.4	Meters & Meter Installations	75,749	75,749	75,749	76,806	76,806	76,806	77,863	77,863	77,863	78,920	78,920	78,920	79,977	77,538
30	335.4	Hydrants	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755
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	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524
36	340.5	Office Furniture & Equipment	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561
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	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852
41	344.5	Laboratory Equipment	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351
42	345.5	Power Operated Equipment	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862
43	346.5	Communication Equipment	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557
44	347.5	Miscellaneous Equipment	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390
45	348.5	Other Tangible Plant	900	900	900	900	900	900	900	900	900	900	900	900	900	900
46		TOTAL	4,409,236	4,409,236	4,409,236	4,428,189	4,428,189	4,428,189	4,447,142	4,447,142	4,447,142	4,466,095	4,466,095	4,466,095	4,485,048	4,441,310

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Schedule of Water Accumulated Depreciation By Primary Account - 2007												Florida Public Service Commission											
Depreciation Rates for UPIS Water Accounts - 2007												Schedule: A-9											
This Schedule shows the Depreciation rates based on Guideline Lives												Page: 2b											
Chululota - Water												Preparer: <name>											
Docket No. 060368-WS																							
Schedule Year Ended: 2007																							
Historic [ ] or Projected [x]																							
Line	Acct No.	(1) Account Name	(2) Annual Rate	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) Monthly Rates	(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	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%								
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	338.4	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%								



Schedule of Water Accumulated Depreciation By Primary Account- 2007 Depreciation Expense- 2007													Florida Public Service Commission		
Chuluota - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [ ] or Projected [x]													Schedule: Page: Preparer:	A-9 6 of 8 <name>	
Explanation: Provide the monthly Depreciation Expense for 2007															
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	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	3	3	3	3	3	3	3	3	3	3	3	3	39
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	532	532	532	532	532	533	533	533	533	533	533	534	6,392
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	648	648	648	648	648	648	648	648	648	648	648	648	7,772
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	214	214	214	214	214	214	214	214	214	214	214	214	2,569
13	310.2	Power Generation Equipment	412	412	412	412	412	412	412	412	412	412	412	412	4,946
14	311.2	Pumping Equipment	808	808	808	808	808	808	808	808	808	808	808	808	9,698
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	538	538	538	538	538	538	538	538	538	538	538	538	6,454
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	2,522	2,522	2,522	2,522	2,522	2,522	2,522	2,522	2,522	2,522	2,522	2,522	30,262
27	331.4	Transm. & Distribution Mains	3,033	3,033	3,055	3,055	3,055	3,076	3,076	3,076	3,098	3,098	3,098	3,119	36,873
28	333.4	Services	852	852	865	865	865	879	879	879	893	893	893	906	10,521
29	334.4	Meters & Meter Installations	316	316	320	320	320	324	324	324	329	329	329	333	3,884
30	335.4	Hydrants	220	220	220	220	220	220	220	220	220	220	220	220	2,639
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	3	3	3	3	3	3	3	3	3	3	3	3	38
36	340.5	Office Furniture & Equipment	14	14	14	14	14	14	14	14	14	14	14	14	171
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	182	182	182	182	182	182	182	182	182	182	182	182	2,178
41	344.5	Laboratory Equipment	96	96	96	96	96	96	96	96	96	96	96	96	1,157
42	345.5	Power Operated Equipment	41	41	41	41	41	41	41	41	41	41	41	41	489
43	346.5	Communication Equipment	196	196	196	196	196	196	196	196	196	196	196	196	2,356
44	347.5	Miscellaneous Equipment	19	19	19	19	19	19	19	19	19	19	19	19	226
45	348.5	Other Tangible Plant	8	8	8	8	8	8	8	8	8	8	8	8	90
46		TOTAL	10,656	10,656	10,696	10,696	10,696	10,736	10,736	10,736	10,776	10,776	10,776	10,816	128,752.44
															128,752.44

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

Florida Public Service Commission

Chuluota - Water  
Docket No. 060368-WS  
Schedule Year Ended: 2007  
Historic [ ] or Projected [x]

Explanation: Provide Retirements for 2007

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

Line No.	Acct No	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2007 Total
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	(56)	0	0	0	(56)	0	0	(56)	0	0	(56)	(224)
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	(1,361)	0	0	0	(1,361)	0	0	(1,361)	0	0	(1,361)	(5,444)
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	(818)	0	0	0	(818)	0	0	(818)	0	0	(818)	(3,272)
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	(2,235)	0	0	0	(2,235)	0	0	(2,235)	0	0	(2,235)	(8,940)

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Schedule of Water Accumulated Depreciation By Primary Account- 2007													Florida Public Service Commission			
Adjustments to Accumulated Depreciation-2007																
Chuluota - Water													Schedule: A-9			
Docket No. 060368-W5													Page: 8 of 8			
Schedule Year Ended: 2007													Preparer: <name>			
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.																
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) Total 2007
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

Schedule of Water Accumulated Depreciation By Primary Account- 2007														Florida Public Service Commission		
Adjusted Accumulated Depreciation Balances - December 2006 through December 2007														Schedule:	A-9	
Chuluota - Water														Page:	4 of 8	
Docket No. 060368-WS														Preparer:	<name>	
Schedule Year Ended: 2007														Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning		
Historic [ ] or Projected [x]														12/31/06 through the year ended 12/31/07, and 13 month averages.		
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	742	745	749	752	755	758	762	765	768	771	775	778	781	762
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	88,001	88,533	89,065	89,541	90,073	90,605	91,082	91,615	92,147	92,625	93,158	93,691	94,169	91,100
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	36,413	37,060	37,708	38,356	39,003	39,651	40,298	40,946	41,594	42,241	42,889	43,537	44,184	40,298
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	26,907	27,121	27,335	27,549	27,763	27,977	28,191	28,405	28,619	28,833	29,047	29,262	29,476	28,191
13	310.2	Power Generation Equipment	32,342	32,754	33,166	33,578	33,991	34,403	34,815	35,227	35,639	36,051	36,464	36,876	37,288	34,815
14	311.2	Pumping Equipment	69,865	70,673	71,481	72,289	73,097	73,905	74,714	75,522	76,330	77,138	77,946	78,754	79,562	74,714
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	3,815	4,353	4,890	5,428	5,966	6,504	7,042	7,580	8,118	8,655	9,193	9,731	10,269	7,042
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	Dist. Reservoirs & Standpipes	174,510	177,032	179,554	182,076	184,598	187,119	189,641	192,163	194,685	197,207	199,729	202,251	204,772	189,641
27	331.4	Transm. & Distribution Mains	322,839	325,872	328,905	330,599	333,654	336,708	338,424	341,500	344,576	346,313	349,411	352,509	354,267	338,890
28	333.4	Services	93,976	94,828	95,679	96,545	97,410	98,276	99,155	100,034	100,913	101,805	102,698	103,591	104,497	99,185
29	334.4	Meters & Meter Installations	(15,937)	(15,621)	(15,306)	(15,804)	(15,484)	(15,164)	(15,657)	(15,333)	(15,008)	(15,498)	(15,169)	(14,840)	(15,325)	(15,396)
30	335.4	Hydrants	14,302	14,521	14,741	14,961	15,181	15,401	15,621	15,841	16,061	16,281	16,501	16,721	16,941	15,621
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	122	125	128	132	135	138	141	144	147	151	154	157	160	141
36	340.5	Office Furniture & Equipment	2,091	2,105	2,119	2,133	2,148	2,162	2,176	2,190	2,204	2,219	2,233	2,247	2,261	2,176
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	23,224	23,405	23,587	23,768	23,950	24,131	24,313	24,494	24,676	24,857	25,039	25,220	25,402	24,313
41	344.5	Laboratory Equipment	14,549	14,645	14,742	14,838	14,934	15,031	15,127	15,224	15,320	15,416	15,513	15,609	15,706	15,127
42	345.5	Power Operated Equipment	5,471	5,512	5,552	5,593	5,634	5,674	5,715	5,756	5,797	5,837	5,878	5,919	5,959	5,715
43	346.5	Communication Equipment	7,889	8,086	8,282	8,478	8,675	8,871	9,067	9,263	9,460	9,656	9,852	10,049	10,245	9,067
44	347.5	Miscellaneous Equipment	1,753	1,772	1,791	1,810	1,829	1,847	1,866	1,885	1,904	1,923	1,942	1,960	1,979	1,866
45	348.5	Other Tangible Plant	60	68	75	83	90	98	105	113	120	128	135	143	150	105
46		TOTAL	902,932.00	913,588	924,243	932,704	943,400	954,096	962,597	973,333	984,069	992,611	1,003,387	1,014,163	1,022,744	963,375
			TRUE												TRUE	

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Chuluota

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	742	745	749	752	755	758	762	765	768	771	775	778	781	762
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	88,001	88,533	89,065	89,541	90,073	90,605	91,082	91,615	92,147	92,625	93,158	93,691	94,169	91,100
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	36,413	37,060	37,708	38,356	39,003	39,651	40,298	40,946	41,594	42,241	42,889	43,537	44,184	40,298
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	26,907	27,121	27,335	27,549	27,763	27,977	28,191	28,405	28,619	28,833	29,047	29,262	29,476	28,191
13	310.2	Power Generation Equipment	32,342	32,754	33,166	33,578	33,991	34,403	34,815	35,227	35,639	36,051	36,464	36,876	37,288	34,815
14	311.2	Pumping Equipment	69,865	70,673	71,481	72,289	73,097	73,905	74,714	75,522	76,330	77,138	77,946	78,754	79,562	74,714
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	3,815	4,353	4,890	5,428	5,966	6,504	7,042	7,580	8,118	8,655	9,193	9,731	10,269	7,042
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	Dist. Reservoirs & Standpipes	174,510	177,032	179,554	182,076	184,598	187,119	189,641	192,163	194,685	197,207	199,729	202,251	204,772	189,641
27	331.4	Transm. & Distribution Mains	322,839	325,872	328,905	330,599	333,654	336,708	338,424	341,500	344,576	346,313	349,411	352,509	354,267	338,890
28	333.4	Services	93,976	94,828	95,679	96,545	97,410	98,276	99,155	100,034	100,913	101,805	102,698	103,591	104,497	99,185
29	334.4	Meters & Meter Installations	(15,937)	(15,621)	(15,306)	(15,804)	(15,484)	(15,164)	(15,657)	(15,333)	(15,008)	(15,498)	(15,169)	(14,840)	(15,325)	(15,396)
30	335.4	Hydrants	14,302	14,521	14,741	14,961	15,181	15,401	15,621	15,841	16,061	16,281	16,501	16,721	16,941	15,621
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	122	125	128	132	135	138	141	144	147	151	154	157	160	141
36	340.5	Office Furniture & Equipment	2,091	2,105	2,119	2,133	2,148	2,162	2,176	2,190	2,204	2,219	2,233	2,247	2,261	2,176
37	340.51	Computer Equipment	4,266	5,008	5,769	6,566	7,392	8,241	9,114	10,004	10,910	11,844	12,793	13,757	14,740	9,262
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	23,224	23,405	23,587	23,768	23,950	24,131	24,313	24,494	24,676	24,857	25,039	25,220	25,402	24,313
41	344.5	Laboratory Equipment	14,549	14,645	14,742	14,838	14,934	15,031	15,127	15,224	15,320	15,416	15,513	15,609	15,706	15,127
42	345.5	Power Operated Equipment	5,471	5,512	5,552	5,593	5,634	5,674	5,715	5,756	5,797	5,837	5,878	5,919	5,959	5,715
43	346.5	Communication Equipment	7,889	8,086	8,282	8,478	8,675	8,871	9,067	9,263	9,460	9,656	9,852	10,049	10,245	9,067
44	347.5	Miscellaneous Equipment	1,753	1,772	1,791	1,810	1,829	1,847	1,866	1,885	1,904	1,923	1,942	1,960	1,979	1,866
45	348.5	Other Tangible Plant	60	68	75	83	90	98	105	113	120	128	135	143	150	105
46		TOTAL	907,198	918,596	930,012	939,270	950,792	962,338	971,711	983,337	994,979	1,004,454	1,016,180	1,027,920	1,037,484	972,636
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									
Chuluota - Water		271	6456	=input field				Schedule: A-12	
Docket No. 060368-WS		Explanation: Provide the CIAC Balances by month by Classification						Page: 2 of	
Schedule Year Ended: 2004		beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA)						Preparer:	
Historic [x] or Projected [ ]		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.	(1) Description	(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	
Cash CIAC:									
1	Water Treatment Equipment	0	0	0	0	0	0	0	
2	Meter Fees	0	0	0	0	0	0	0	
3	Main Extension Charge	0	0	0	0	0	0	0	
4	Service Installation Fees	0	0	0	0	0	0	0	
5	Total Cash CIAC	0	0	0	0	0	0	0	
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	0	0	0	0	0	0	0	

ES

Schedule of Water Contributions In Aid of Construction by Classification- 2005														Florida Public Service Commission	
CIAC Balances per Books- 2005															
Chuluota - Water		271		6456		FWS		=input field		Schedule: A-12		Page: 2 of		Preparer:	
Docket No. 060368-WS		Explanation: Provide the CIAC Balances by month by Classification for 2005													
Schedule Year Ended: 2005		Historic [x] or Projected [ ]													
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
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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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Chuluota

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 Eric Dec	(15) Average Balance
<b>WATER</b>															
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
<b>SEWER</b>															
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							
Chuluota - Water		271	6456	=input field FWS			
Docket No. 060368-WS		Explanation: Provide the CIAC Balances by month by Classification					
Schedule Year Ended: 2006		for 2006					
Historic [x] or Projected [x]							
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
Cash CIAC:							
						From Adj Bal	
1	Water Treatment Equipment	0	0	0	0	0	610,483
2	Meter Fees	0	0	0	0	0	114,960
3	Main Extension Charge	0	0	0	0	0	87,281
4	Service Installation Fees	0	0	0	0	0	47,733
5	Total Cash CIAC	0	0	0	0	0	860,456
Property CIAC:							
						From Adj Bal	
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	298,672
8	Services	0	0	0	0	0	76,589
9	Meters/Meter Installation	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	80,152
11	Total Property CIAC	0	0	0	0	0	455,613
12	Total Water CIAC	0	0	0	0	0	1,316,069

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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**

**Chuluota**

Schedule: A-11

**Docket No. 060368-WS**

Page: 2 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
	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	1,196,249	1,440,137
	2004		
35	Additions	32,697	5,850
36	Adjustments	0	0
37	12/31/04 Balance	1,228,946	1,445,987
	2005		
38	Additions	75,963	70,570
39	Adjustments	0	0
40	12/31/05 Balance	1,304,909	1,516,557
	2006		
41	Additions	64,698	159,450
42	Adjustments	0	0
43	12/31/06 Balance	1,369,607	1,676,007
	2007		
44	Additions	103,424	58,500
45	Adjustments	0	0
46	12/31/07 Balance	1,473,031	1,734,507

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

CL

CONVERT AMENDATORY ORDER BALANCES									
Schedule of Water Contributions in Aid of Construction by Classification- 2004						Florida Public Service Commission			
CIAC Amendatory Order Balances as of 6/30/04									
Chuluota - Water						Schedule: A-12			
Docket No. 060368-WS						Page:			
Schedule Year Ended: 2004						Preparer:			
Historic [x] or Projected [ ]									
Explanation: Calculate CIAC at 6/30/04 based on Nance's W/Ps and Amendatory Order.									
Assign W/P amounts to CIAC Categories									
		Cronin Jackson 06/30/04		Amendatory Order Adjustment		Allocation to match Amendatory Order Total @ 6/30/04		Categories-lines 22 to 35 below	
H: LOOKUP									
1	Capacity Charges	271.1	474,811		474,811	Water Treatment Equipment			
2	Meter Fees		101,412		101,412	Meter Fees			
3	CIAC-1999 Acquisition		96,254		96,254	Water Treatment Equipment			
4	Unclaimed Refunds		643		643	Water Treatment Equipment			
5	Main Ext Charge		57,470		57,470	Main Extension Charge			
6	Serv Install Charge		10,046		10,046	Service Installation Charge			
7	Total Cash CIAC		740,636	0	740,636				
Property CIAC 271.5: 271.5									
8	Dist Res & Standpipes		330.4	0	0	Dist Res & Standpipes			
9	T&D Mains		331.4	295,650	298,872	T&D Mains			
10	Services		333.4	76,589	76,589	Services			
11	Meter/Meter Installation		334.4	0	0	Meter/Meter Installation			
21	Hydrants		335.4	80,152	80,152	Hydrants			
22	Total Property CIAC		452,391	3,222	455,613				
23	Total Water CIAC		1,193,027	3,222	1,196,249				
						should be	1,196,249	(0)	<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					571,708			
25	Meter Fees					101,412			
26	Main Extension Charge					57,470			
27	Service Installation Fees					10,046			
28	Total Cash CIAC					740,636			
Property CIAC:									
29	Dist Res & Standpipes					0			
30	T&D Mains					298,872			
31	Services					76,589			
32	Meter/Meter Installation					0			
33	Hydrants					80,152			
34	Total Property CIAC					455,613			
35	Total Water CIAC					1,196,249	TRUE		

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Schedule of Water Contributions In Aid of Construction by Classification- 2004								Florida Public Service Commission		
CIAC Amendatory Order Balances as of 6/30/04								Schedule: A-12		
Chuluota - Water								Page: 5 of 8		
Docket No. 060388-WS								Preparer:		
Schedule Year Ended: 2004										
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>										
Explanation: Provide the CIAC Balances by month by Classification based on amounts in the PSC's Amendatory Order										
input field										
Line No.	(1) Description	(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		
Cash CIAC:										
1	Water Treatment Equipment	571,708	571,708	571,708	571,708	571,708	571,708	571,708		
2	Meter Fees	101,412	101,412	101,412	101,412	101,412	101,412	101,412		
3	Main Extension Charge	57,470	57,470	57,470	57,470	57,470	57,470	57,470		
4	Service Installation Fees	10,046	10,046	10,046	10,046	10,046	10,046	10,046		
5	Total Cash CIAC	740,636	740,636	740,636	740,636	740,636	740,636	740,636		
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0		
7	T&D Mains	298,872	298,872	298,872	298,872	298,872	298,872	298,872		
8	Services	76,589	76,589	76,589	76,589	76,589	76,589	76,589		
9	Meters/Meter Installation	0	0	0	0	0	0	0		
10	Hydrants	80,152	80,152	80,152	80,152	80,152	80,152	80,152		
11	Total Property CIAC	455,613	455,613	455,613	455,613	455,613	455,613	455,613		
12	Total Water CIAC	1,196,249	1,196,249	1,196,249	1,196,249	1,196,249	1,196,249	1,196,249		
		TRUE								

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Schedule of Water Contributions in Aid of Construction by Classification- 2004								
CIAC Additions -July through December 2004								
Chuluota - Water		=input field						
Docket No. 060368-WS		Explanation: Provide a Schedule showing additions to CIAC during 2004						
Schedule Year Ended: 2004		from the date of Acquisition. Use the same categories as are available for						
Historic [x] or Projected [ ]		customers and that subsequently get converted to Annual Report (Cronin Jackson) categories.						
Line No.	(1) Description	(2) CIAC acct	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec
	Cash CIAC:							
1	Capacity Charges 271.1	320	0	1,400	3,500	4,200	1,400	4,200
2	Meter Fees	334	0	3,828	540	540	180	540
3	CIAC-1999 Acquisition							
4	Unclaimed Refunds							
5	Main Ext Charge	331	0	286	715	858	286	858
6	Serv Install Charge	333	0	892	2,230	2,676	892	2,676
7	Total Cash CIAC		0	6,406	6,985	8,274	2,758	8,274
	Property CIAC 271.5:							
8	Dist Res & Standpipes							
9	T&D Mains							
10	Services							
11	Meter/Meter Installation							
21	Hydrants							
22	Total Property CIAC		0	0	0	0	0	0
23	Total Water CIAC		0	6,406	6,985	8,274	2,758	8,274

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Line No.	Description	July	Aug	Sep	Oct	Nov	Dec
(1)		(3)	(4)	(5)	(6)	(7)	(8)
(2)							
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
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

[Redacted]

[Redacted]

Historic [x] or Projected [ ]  
 Schedule Year Ended: 2004  
 Explanation: Provide Adjustments to CIAC Amandatory Order balances other than changes resulting from CIAC Additions for 2004

Chuluota - Water  
 Pocket No. 060368-WS  
 Adjustments to CIAC-July through December 2004  
 Schedule: A-12  
 Page: 8 of 8  
 Preparer: Florida Public Service Commission

Schedule of Water Contributions In Aid of Construction by Classification- 2004									Florida Public Service Commission	
Adjusted CIAC Balances- June through December 2004									Schedule:	A-12
Chuluota - Water									Page:	4 of 8
Docket No. 060368-WS									Preparer:	
Schedule Year Ended: 2004									Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04	
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>									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	571,708	571,708	573,108	576,608	580,808	582,208	586,408		
2	Meter Fees	101,412	101,412	105,240	105,780	106,320	106,500	107,040		
3	Main Extension Charge	57,470	57,470	57,756	58,471	59,329	59,615	60,473		
4	Service Installation Fees	10,046	10,046	10,938	13,168	15,844	16,736	19,412		
5	Total Cash CIAC	740,636	740,636	747,042	754,027	762,301	765,059	773,333		
	Property CIAC:									
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0		
7	T&D Mains	298,872	298,872	298,872	298,872	298,872	298,872	298,872		
8	Services	76,589	76,589	76,589	76,589	76,589	76,589	76,589		
9	Meters/Meter Installation	0	0	0	0	0	0	0		
10	Hydrants	80,152	80,152	80,152	80,152	80,152	80,152	80,152		
11	Total Property CIAC	455,613	455,613	455,613	455,613	455,613	455,613	455,613		
12	Total Water CIAC	1,196,249	1,196,249	1,202,655	1,209,640	1,217,914	1,220,672	1,228,946		
								TRUE		

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Schedule of Water Contributions in Aid of Construction by Classification- 2005 CIAC Additions - 2005														Florida Public Service Commission		
Chuluota - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected [ ]														Schedule: A-12 Page: 6 of 8 Preparer:		
Explanation: Provide a Schedule showing additions to CIAC during 2005																
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) 2005 Total	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
Cash CIAC:														CIAC acct		
1	Water Treatment Equipment	320	0	2,100	0	5,875	1,400	0	2,100	1,400	23,100	700	2,100	1,300	40,075	these rows are extracted from the FWS456CIAC tab
2	Meter Fees	334	0	270	0	90	180	0	270	180	2,970	90	270	0	4,320	
3	Main Extension Charge	331	0	1,321	0	143	286	0	429	286	4,719	446	1,338	0	8,968	
4	Service Installation Fees	333	0	446	0	3,743	892	0	1,338	892	14,718	143	429	0	22,601	
5	Total Cash CIAC		0	4,137	0	9,850	2,758	0	4,137	2,758	45,507	1,379	4,137	1,300	75,963	
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	4,137	0	9,850	2,758	0	4,137	2,758	45,507	1,379	4,137	1,300	75,963	

Schedule of Water Contributions in Aid of Construction by Classification- 2005 Adjustments to CIAC-2005														Florida Public Service Commission		
Chuluota - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected [ ]														Schedule: A-12 Page: 8 of 8 Preparer:		
Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2005																
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) 2005 Total	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
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- 2005													Florida Public Service Commission		
Adjusted CIAC Balances- 2005													Schedule: A-12		
Chuluota - Water													Page: 4 of 8		
Docket No. 060368-WS													Preparer:		
Schedule Year Ended: 2005															
Historic [x] or Projected [ ]															
Explanation: Provide Adjusted CIAC balances by account for 2005															
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	586,408	586,408	588,508	588,508	594,383	595,783	595,783	597,883	599,283	622,383	623,083	625,183	626,483	602,314
2	Meter Fees	107,040	107,040	107,310	107,310	107,400	107,580	107,580	107,850	108,030	111,000	111,090	111,360	111,360	108,611
3	Main Extension Charge	60,473	60,473	61,794	61,794	61,937	62,223	62,223	62,652	62,938	67,657	68,103	69,441	69,441	63,934
4	Service Installation Fees	19,412	19,412	19,858	19,858	23,601	24,493	24,493	25,831	26,723	41,441	41,584	42,013	42,013	28,518
5	Total Cash CIAC	773,333	773,333	777,470	777,470	787,320	790,078	790,078	794,215	796,973	842,480	843,859	847,996	849,296	803,377
	Property CIAC:														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872
8	Services	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152
11	Total Property CIAC	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613
12	Total Water CIAC	1,228,946	1,228,946	1,233,083	1,233,083	1,242,933	1,245,691	1,245,691	1,249,828	1,252,586	1,298,093	#####	1,303,609	1,304,909	1,258,990
														TRUE	

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Chuluota

Schedule: A-12

Docket No. 060368-WS

Page: 3 of 5

Test Year Ending 12/31/05

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
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	586,408	586,408	588,508	588,508	594,383	595,783	595,783	597,883	599,283	622,383	623,083	625,183	626,483	602,314
2	Meter Fees	107,040	107,040	107,310	107,310	107,400	107,580	107,580	107,850	108,030	111,000	111,090	111,360	111,360	108,611
3	Main Extension Charge	60,473	60,473	61,794	61,794	61,937	62,223	62,223	62,652	62,938	67,657	68,103	69,441	69,441	63,934
4	Service Installation Fees	19,412	19,412	19,858	19,858	23,601	24,493	24,493	25,831	26,723	41,441	41,584	42,013	42,013	28,518
5	Total Cash CIAC	773,333	773,333	777,470	777,470	787,320	790,078	790,078	794,215	796,973	842,480	843,859	847,996	849,296	803,377
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872
8	Services	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152
11	Total Property CIAC	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613
12	Total Water CIAC	1,228,946	1,228,946	1,233,083	1,233,083	1,242,933	1,245,691	1,245,691	1,249,828	1,252,586	1,298,093	1,299,472	1,303,609	1,304,909	1,258,990
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	991,143	991,143	991,143	991,143	996,161	996,161	996,161	996,161	996,161	996,161	996,161	996,161	1,054,661	999,117
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	43,589	43,589	43,589	43,589	43,589	43,589	43,589	43,589	43,589	43,589	43,589	43,589	48,789	43,989
16	Service Installation Fees	68,665	68,665	68,665	68,665	70,518	70,518	70,518	70,518	70,518	70,518	70,518	70,518	70,518	69,948
17	Total Cash CIAC	1,103,397	1,103,397	1,103,397	1,103,397	1,110,267	1,110,267	1,110,267	1,110,267	1,110,267	1,110,267	1,110,267	1,110,267	1,173,967	1,113,054
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121
20	Collection Sewers- Gravity	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139
21	Services to Customers	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330
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	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590
28	Total Sewer CIAC	1,445,987	1,445,987	1,445,987	1,445,987	1,452,857	1,452,857	1,452,857	1,452,857	1,452,857	1,452,857	1,452,857	1,452,857	1,516,557	1,455,643

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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		
Chuluota - Water														Page: 6 of 8		
Docket No. 060368-WS														Preparer:		
Schedule Year Ended: 2006																
Historic [x] or Projected [ ]																
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)	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2006	Total	
Cash CIAC:		CIAC acct														
1	Water Treatment Equipment	320	700	0	(6,100)	(12,000)	1,400	12,188		12,188			12,188	20,564		
2	Meter Fees	334	90	0	2,160	1,170	180	660		660			660	5,580		
3	Main Extension Charge	331	446	0	10,704	5,798	892	3,271		3,271			3,271	27,653		
4	Service Installation Fees	333	143	0	3,432	1,859	286	1,727		1,727			1,727	10,901		
5	Total Cash CIAC		1,379	0	10,196	(3,173)	2,758	17,846	0	0	17,846	0	0	17,846	64,698	
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		
12	Total Water CIAC		1,379	0	10,196	(3,173)	2,758	17,846	0	0	17,846	0	0	17,846	64,698	
Schedule of Water Contributions in Aid of Construction by Classification- 2006														Florida Public Service Commission		
Adjustments to CIAC-2006														Schedule: A-12		
Chuluota - Water														Page: 8 of 8		
Docket No. 060368-WS														Preparer:		
Schedule Year Ended: 2006																
Historic [x] or Projected [ ]																
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													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		
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		
12	Total Water CIAC		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															Schedule: A-12	
Chuluota - Water															Page: 4 of 8	
Docket No. 060368-WS															Preparer:	
Explanation: Provide Adjusted CIAC balances by account for 2006																
Schedule Year Ended: 2006																
Historic [x] or Projected [x]																
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	Average Balance
Cash CIAC:																
1	Water Treatment Equipment	626,483	627,183	627,183	621,083	609,083	610,483	622,671	622,671	622,671	634,859	634,859	634,859	647,047	626,241	
2	Meter Fees	111,360	111,450	111,450	113,610	114,780	114,960	115,620	115,620	115,620	116,280	116,280	116,280	116,940	114,634	
3	Main Extension Charge	69,441	69,887	69,887	80,591	86,389	87,281	90,552	90,552	90,552	93,823	93,823	93,823	97,094	85,669	
4	Service Installation Fees	42,013	42,156	42,156	45,588	47,447	47,733	49,460	49,460	49,460	51,187	51,187	51,187	52,914	47,842	
5	Total Cash CIAC	849,296	850,675	850,675	860,871	857,698	860,456	878,302	878,302	878,302	896,148	896,148	896,148	913,994	874,386	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	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872
8	Services	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152
11	Total Property CIAC	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613
12	Total Water CIAC	1,304,909	1,306,288	1,306,288	1,316,484	1,313,311	1,316,069	1,333,915	1,333,915	1,333,915	1,351,761	1,351,761	1,351,761	1,369,607	1,329,999	

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Chuluota

Schedule: A-12

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 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 Enc Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	626,483	627,183	627,183	621,083	609,083	610,483	622,671	622,671	622,671	634,859	634,859	634,859	647,047	626,241
2	Meter Fees	111,360	111,450	111,450	113,610	114,780	114,960	115,620	115,620	115,620	116,280	116,280	116,280	116,940	114,634
3	Main Extension Charge	69,441	69,887	69,887	80,591	86,389	87,281	90,552	90,552	90,552	93,823	93,823	93,823	97,094	85,669
4	Service Installation Fees	42,013	42,156	42,156	45,588	47,447	47,733	49,460	49,460	49,460	51,187	51,187	51,187	52,914	47,842
5	Total Cash CIAC	849,296	850,675	850,675	860,871	857,698	860,456	878,302	878,302	878,302	896,148	896,148	896,148	913,994	874,386
Property CIAC															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872
8	Services	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152
11	Total Property CIAC	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613
12	Total Water CIAC	1,304,909	1,306,288	1,306,288	1,316,484	1,313,311	1,316,069	1,333,915	1,333,915	1,333,915	1,351,761	1,351,761	1,351,761	1,369,607	1,329,999
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	1,054,661	1,054,661	1,054,661	1,075,461	1,055,961	1,055,961	1,082,827	1,082,827	1,082,827	1,109,694	1,109,694	1,109,694	1,136,561	1,081,961
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	48,789	48,789	48,789	70,389	75,669	75,669	85,596	85,596	85,596	95,523	95,523	95,523	105,450	78,223
16	Service Installation Fees	70,518	70,518	70,518	78,678	80,888	80,888	84,394	84,394	84,394	87,900	87,900	87,900	91,406	81,561
17	Total Cash CIAC	1,173,967	1,173,967	1,173,967	1,224,527	1,212,517	1,212,517	1,252,817	1,252,817	1,252,817	1,293,117	1,293,117	1,293,117	1,333,417	1,241,745
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121
20	Collection Sewers- Gravity	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139
21	Services to Customers	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330
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	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590
28	Total Sewer CIAC	1,516,557	1,516,557	1,516,557	1,567,117	1,555,107	1,555,107	1,595,407	1,595,407	1,595,407	1,635,707	1,635,707	1,635,707	1,676,007	1,584,335

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

Florida Public Service Commission

Chuluota - 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:														
1	Water Treatment Equipment	320		13,124			13,124			13,124			13,124	52,496	
2	Meter Fees	334		1,688			1,688			1,688			1,688	6,752	
3	Main Extension Charge	331		8,363			8,363			8,363			8,363	33,452	
4	Service Installation Fees	333		2,681			2,681			2,681			2,681	10,724	
5	Total Cash CIAC		0	25,856	0	0	25,856	0	0	25,856	0	0	25,856	103,424	
	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	
12	Total Water CIAC		0	25,856	0	0	25,856	0	0	25,856	0	0	25,856	103,424	

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

Florida Public Service Commission

Chuluota - 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	
	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	
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	

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Line	No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			12/31/06	01/31/07	02/28/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07	Average Balance
1		Cash CIAC	647,047	647,047	647,047	660,171	660,171	673,295	673,295	673,295	673,295	686,419	686,419	699,543	669,257	
2		Water Treatment Equipment	116,940	116,940	116,940	118,628	118,628	120,316	120,316	120,316	120,316	122,004	122,004	123,692	119,796	
3		Meter Fees	97,094	97,094	97,094	105,457	105,457	113,820	113,820	113,820	113,820	122,183	122,183	130,546	111,247	
4		Main Extension Charge	52,914	52,914	52,914	55,595	55,595	58,276	58,276	58,276	58,276	60,957	60,957	63,638	57,451	
5		Service Installation Fees	913,994	913,994	913,994	939,850	939,850	965,706	965,706	965,706	965,706	991,562	991,562	1,017,418	957,751	
		Total Cash CIAC	913,994	913,994	913,994	939,850	939,850	965,706	965,706	965,706	965,706	991,562	991,562	1,017,418	957,751	
6		Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	
7		Dist Reservoirs & Standpipes	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	
8		T&D Mains	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	
9		Services/Meter Installation	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	
10		Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	
11		Total Property CIAC	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	
12		Total Water CIAC	1,369,607	1,369,607	1,369,607	1,395,463	1,395,463	1,421,319	1,421,319	1,421,319	1,421,319	1,447,175	1,447,175	1,473,031	1,413,363	
													4 yr FALSE			
													TRUE			

Florida Public Service Commission

Schedule: A-12

Page: 4 of 8

Preparer:

Adjusted CIAC Balances-2007

Chutota - Water

Docket No. 060368-WS

Schedule Year Ended: 2007

Historic [ ] or Projected [X]

Explanation: Provide Adjusted CIAC balances by account for 2007

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Chuluota

Docket No. 060368-WS

Test Year Ending 12/31/07

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
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	647,047	647,047	647,047	660,171	660,171	660,171	673,295	673,295	673,295	686,419	686,419	686,419	699,543	669,257
2	Meter Fees	116,940	116,940	116,940	118,628	118,628	118,628	120,316	120,316	120,316	122,004	122,004	122,004	123,692	119,796
3	Main Extension Charge	97,094	97,094	97,094	105,457	105,457	105,457	113,820	113,820	113,820	122,183	122,183	122,183	130,546	111,247
4	Service Installation Fees	52,914	52,914	52,914	55,595	55,595	55,595	58,276	58,276	58,276	60,957	60,957	60,957	63,638	57,451
5	Total Cash CIAC	913,994	913,994	913,994	939,850	939,850	939,850	965,706	965,706	965,706	991,562	991,562	991,562	1,017,418	957,751
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872
8	Services	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152
11	Total Property CIAC	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613
12	Total Water CIAC	1,369,607	1,369,607	1,369,607	1,395,463	1,395,463	1,395,463	1,421,319	1,421,319	1,421,319	1,447,175	1,447,175	1,447,175	1,473,031	1,413,363
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	1,136,561	1,136,561	1,136,561	1,146,311	1,146,311	1,146,311	1,156,061	1,156,061	1,156,061	1,165,811	1,165,811	1,165,811	1,175,561	1,153,061
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	105,450	105,450	105,450	109,050	109,050	109,050	112,650	112,650	112,650	116,250	116,250	116,250	119,850	111,543
16	Service Installation Fees	91,406	91,406	91,406	92,681	92,681	92,681	93,956	93,956	93,956	95,231	95,231	95,231	96,506	93,564
17	Total Cash CIAC	1,333,417	1,333,417	1,333,417	1,348,042	1,348,042	1,348,042	1,362,667	1,362,667	1,362,667	1,377,292	1,377,292	1,377,292	1,391,917	1,358,167
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121
20	Collection Sewers- Gravity	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139
21	Services to Customers	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330
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	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590
28	Total Sewer CIAC	1,676,007	1,676,007	1,676,007	1,690,632	1,690,632	1,690,632	1,705,257	1,705,257	1,705,257	1,719,882	1,719,882	1,719,882	1,734,507	1,700,757

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Schedule of Water Amortization of CIAC by Classification- 2004								Florida Public Service Commission	
June through December Accum Amort CIAC Balances per Books- 2004									
		=input field							
Chuluota - Water								Schedule: A-14	
Docket No. 060368-WS		Explanation: Provide the Amort of CIAC Balances per books by month by Classification						Page: 2 of 2	
Schedule Year Ended: 2004		beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA)						Preparer:	
Historic [x] or Projected [ ]		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.							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04	
Cash CIAC:									
1	Water Treatment Equipment	0	0	0	0	0	0	0	
2	Meter Fees	0	0	0	0	0	0	0	
3	Main Extension Charge	0	0	0	0	0	0	0	
4	Service Installation Fees	0	0	0	0	0	0	0	
5	Total Cash CIAC	0	0	0	0	0	0	0	
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	0	0	0	0	0	0	0	

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Schedule: A-14

Chuluota

Page: 2 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending 12/31/05

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
<b>WATER</b>															
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
<b>SEWER</b>															
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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Schedule of Water Amortization of CIAC by Classification- 2006								Florida Public Service Commission	
Chuluota - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x]		272	6456	FWS	Chuluota - Water			Schedule:	A-14
		Explanation: Provide the Amort of CIAC Balances by month by Classification for the year ended 12/31/06						Page:	2 of 2
								Preparer:	
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	
Cash CIAC:									
1	Water Treatment Equipment	0	0	0	0	0	0	0	
2	Meter Fees	0	0	0	0	0	0	0	
3	Main Extension Charge	0	0	0	0	0	0	0	
4	Service Installation Fees	0	0	0	0	0	0	0	
5	Total Cash CIAC	0	0	0	0	0	0	0	
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	0	0	0	0	0	0	0	

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

**Florida Public Service Commission**

**Chuluota**

**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
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
2000			
23	Additions		
24	Adjustments		
25	12/31/00 Balance	<u>                    </u>	<u>                    </u>
2001			
26	Additions		
27	Adjustments		
28	12/31/01 Balance	<u>                    </u>	<u>                    </u>
2002			
29	Additions		
30	Adjustments		
31	12/31/02 Balance	<u>                    </u>	<u>                    </u>
2003			
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	<u>166,156</u>	<u>166,036</u>
2004			
35	Additions	16,849	27,822
36	Adjustments	<u>0</u>	<u>0</u>
37	12/31/04 Balance	<u>183,005</u>	<u>193,858</u>
2005			
38	Additions	37,739	56,432
39	Adjustments	<u>0</u>	<u>0</u>
40	12/31/05 Balance	<u>220,744</u>	<u>250,291</u>
2006			
41	Additions	38,755	50,527
42	Adjustments	<u>0</u>	<u>0</u>
43	12/31/06 Balance	<u>259,499</u>	<u>300,818</u>
2007			
44	Additions	40,845	73,977
45	Adjustments	<u>0</u>	<u>0</u>
46	12/31/07 Balance	<u>300,344</u>	<u>374,794</u>

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

CONVERT AMENDATORY ORDER BALANCES

Schedule of Water Amortization of CIAC by Classification- 2004

CIAC Amendatory Order Balances as of 6/30/04

Florida Public Service Commission

Chuluota - 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:

		Cronin Jackson 06/30/04	Amendatory Order Adjustment	Allocation to match Amendatory Order Total @ 6/30/04	Categories-lines 22 to 35 below
Cash CIAC:		From Lookup			
1	Capacity Charges 271.1	41,677		41,677	Water Treatment Equipment
2	Meter Fees	5,510		5,510	Meter Fees
3	CIAC-1999 Acquisition	97,695		97,695	Water Treatment Equipment
4	Unclaimed Refunds	193		193	Water Treatment Equipment
5	Main Ext Charge	3,924		3,924	Main Extension Charge
6	Serv Install Charge	559		559	Service Installation Charge
7	Total Cash CIAC	149,558	0	149,558	
Property CIAC 271.5:					
8	Dist Res & Standpipes 330.4	0		0	Dist Res & Standpipes
9	T&D Mains 331.4	12,604		12,604	T&D Mains
10	Services 333.4	2,215		2,215	Services
11	Meter/Meter Installation 334.4	0		0	Meter/Meter Installation
21	Hydrants 335.4	1,779		1,779	Hydrants
22	Total Property CIAC	16,598	0	16,598	
23	Total Water CIAC	166,156	0	166,156	

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	139,565
25	Meter Fees	5,510
26	Main Extension Charge	3,924
27	Service Installation Fees	559
28	Total Cash CIAC	149,558
Property CIAC:		
29	Dist Res & Standpipes	0
30	T&D Mains	12,604
31	Services	2,215
32	Meter/Meter Installation	0
33	Hydrants	1,779
34	Total Property CIAC	16,598
35	Total Water CIAC	166,156

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Schedule of Water Amortization of CIAC by Classification- 2004									Florida Public Service Commission		
Amort of CIAC Amendatory Order Balances as of 6/30/04											
					=input field				Schedule:	A-14	
Chuluota - Water			Explanation: Provide the Accumulated Amort of CIAC Balances as of 6/30/04 by Classification						Page:	2, wrk-1	
Docket No. 060368-WS			based on amounts in the PSC's Amendatory Order issued February 27, 2006						Preparer:		
Schedule Year Ended: 2004											
Historic [x] or Projected [ ]											
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)			
Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04			
Cash CIAC:											
1	Water Treatment Equipment	139,565	139,565	139,565	139,565	139,565	139,565	139,565			
2	Meter Fees	5,510	5,510	5,510	5,510	5,510	5,510	5,510			
3	Main Extension Charge	3,924	3,924	3,924	3,924	3,924	3,924	3,924			
4	Service Installation Fees	559	559	559	559	559	559	559			
5	Total Cash CIAC	149,558	149,558	149,558	149,558	149,558	149,558	149,558			
Property CIAC:											
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0			
7	T&D Mains	12,604	12,604	12,604	12,604	12,604	12,604	12,604			
8	Services	2,215	2,215	2,215	2,215	2,215	2,215	2,215			
9	Meters/Meter Installation	0	0	0	0	0	0	0			
10	Hydrants	1,779	1,779	1,779	1,779	1,779	1,779	1,779			
11	Total Property CIAC	16,598	16,598	16,598	16,598	16,598	16,598	16,598			
12	Total Water CIAC	166,156	166,156	166,156	166,156	166,156	166,156	166,156			

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CALCULATE CIAC AMORTIZATION RATES									
Schedule of Water Amortization of CIAC by Classification- 2004 Calculate Amortization Rates					Florida Public Service Commission				
Chuluota - Water					Schedule: A-12				
Docket No. 060368-WS					Page:				
Schedule Year Ended: 2004					Preparer:				
Historic [x] or Projected [ ]									
					Annual Depn Rate				
					Monthly Depn Rate				
Categories-lines to below									
Cash CIAC:									
1	Capacity Charges	271.1		Water Treatment Equip (see Composite Calc)		2.84%		0.24%	
2	CIAC-1999 Acquisition	271.3		Water Treatment Equip (see Composite Calc)		2.84%		0.24%	
3	Unclaimed Refunds	271.3		Water Treatment Equip (see Composite Calc)		2.84%		0.24%	
4	Main Ext 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	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	Annual	Monthly	Depreciation Expense	
1	<b>INTANGIBLE PLANT</b>	<b>INTANGIBLE PLANT</b>			Calc				
2	Organization	301.1	0			0.00%			
3	Franchises	302.1	1,556			2.50%			
4	Other Plant & Misc. Equipment	339.1	0			0.00%			
5	<b>SOURCE OF SUPPLY &amp; PUMPING PLANT</b>					0.00%			
6	Land & Land Rights	303.2	0			0.00%			
7	Structures & Improvements	304.2	201,077		201,077	3.03%	0.25%	6,093	
8	Collect. & Impound Reservoirs	305.2	0			0.00%			
9	Lake, River & Other Intakes	306.2	0			0.00%			
10	Wells & Springs	307.2	233,155		233,155	3.33%	0.28%	7,772	
11	Infiltration Galleries & Tunnels	308.2	0			0.00%			
12	Supply Mains	309.2	89,906		89,906	2.86%	0.24%	2,569	
13	Power Generation Equipment	310.2	53,402		53,402	5.00%	0.42%	2,670	
14	Pumping Equipment	311.2	193,957		193,957	5.00%	0.42%	9,698	
15	Other Plant & Misc. Equipment	339.2	0			0.00%			
16	<b>WATER TREATMENT PLANT</b>					0.00%			
17	Land & Land Rights	303.3	33,665			0.00%			
18	Structures & Improvements	304.3	0		0	3.03%	0.25%	0	
19	Pumping Equipment	311.3	0			5.00%			
20	Water Treatment Equipment	320.3	111,808		111,808	4.55%	0.38%	5,082	
21	Other Plant & Misc. Equipment	339.3	0			0.00%			
22	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>					0.00%			
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			5.00%			
26	Distr. Reservoirs & Standpipes	330.4	Contributed 1,087,562	0	1,087,562	2.70%	0.23%	29,394	
27	Transm. & Distribution Mains	331.4	Contributed 1,470,076	(298,872)	1,171,204	2.22%	0.19%	26,027	
28	Services	333.4	Contributed 408,817	(76,589)	332,228	2.50%	0.21%	8,306	
29	Meters & Meter Installations	334.4	Contributed 58,760	0	58,760	5.00%	0.42%	2,938	
30	Hydrants	335.4	Contributed 118,755	(80,152)	38,603	2.22%	0.19%	858	
31	Backflow Prevention	336.4	0			0.00%			
32	Other Plant & Misc. Equipment	339.4	0		0	0.00%	0.00%	0	
33	<b>GENERAL PLANT</b>					0.00%			
34	Land & Land Rights	303.5	0			0.00%			
35	Structures & Improvements	304.5	1,524			3.03%			
36	Office Furniture & Equipment	340.5	2,138			6.67%			
37	Computer Equipment	340.51	0			6.67%			
38	Transportation Equipment	341.5	0			0.00%			
39	Stores Equipment	342.5	0			0.00%			
40	Tools, Shop & Garage Equipment	343.5	31,125			6.25%			
41	Laboratory Equipment	344.5	17,351			6.67%			
42	Power Operated Equipment	345.5	5,626			8.33%			
43	Communication Equipment	346.5	21,256			10.00%			
44	Miscellaneous Equipment	347.5	2,413			6.67%			
45	Other Tangible Plant	348.5	0			0.00%			
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization				3,571,662			101,406	Composite Rate 2.84%

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Line No.	Description	Annual Depn Rate	Mo Depn Rate
64	Cash CIAC: Water Treatment Equipment	2.84%	0.24%
65	Meter Fees	5.00%	0.42%
66	Main Extension Charge	2.22%	0.19%
67	Service Installation Fees	2.50%	0.21%
68	Property CIAC: 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%

Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data

Schedule of Water Amortization of CIAC by Classification- 2004								Florida Public Service Commission	
Adjusted CIAC Balances- June through December 2004								Schedule: A-12	
Chuluota - 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	
<b>Cash CIAC:</b>									
1	Water Treatment Equipment	571,708	571,708	573,108	576,608	580,808	582,208	586,408	
2	Meter Fees	101,412	101,412	105,240	105,780	106,320	106,500	107,040	
3	Main Extension Charge	57,470	57,470	57,756	58,471	59,329	59,615	60,473	
4	Service Installation Fees	10,046	10,046	10,938	13,168	15,844	16,736	19,412	
5	Total Cash CIAC	740,636	740,636	747,042	754,027	762,301	765,059	773,333	
<b>Property CIAC:</b>									
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	
7	T&D Mains	298,872	298,872	298,872	298,872	298,872	298,872	298,872	
8	Services	76,589	76,589	76,589	76,589	76,589	76,589	76,589	
9	Meters/Meter Installation	0	0	0	0	0	0	0	
10	Hydrants	80,152	80,152	80,152	80,152	80,152	80,152	80,152	
11	Total Property CIAC	455,613	455,613	455,613	455,613	455,613	455,613	455,613	
12	Total Water CIAC	1,196,249	1,196,249	1,202,655	1,209,640	1,217,914	1,220,672	1,228,946	
Schedule of Water Amortization of CIAC by Classification- 2004								Florida Public Service Commission	
CIAC Amortization Rates -July through December 2004								Schedule: A-14	
Chuluota - 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.	(1) Description	(2) Annual Rates	(3) July	(4) Aug	(5) Monthly Rates Sep	(6) Oct	(7) Nov	(8) Dec	
<b>Cash CIAC:</b>									
1	Water Treatment Equipment	2.84%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	
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%	
<b>Property CIAC:</b>									
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									Florida Public Service Commission		
CIAC Amortization -July through December 2004									=input field		
Chuluota - Water									Schedule: A-14		
Docket No. 060368-WS									Page: 2, wrk-4		
Schedule Year Ended: 2004									Preparer:		
Historic [x] or Projected [ ]											
Explanation: Provide a Schedule showing additions to CIAC during 2004 from the date of Acquisition 6/30/04.											
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		1,353	1,356	1,364	1,374	1,377	1,387	8,212		
2	Meter Fees		423	438	441	443	444	446	2,635		
3	Main Extension Charge		106	107	108	110	110	112	654		
4	Service Installation Fees		21	23	27	33	35	40	179		
5	Total Cash CIAC		1,903	1,924	1,941	1,960	1,967	1,986	11,680		
Property CIAC:											
6	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0		
7	T&D Mains		553	553	553	553	553	553	3,321		
8	Services		160	160	160	160	160	160	957		
9	Meters/Meter Installation		0	0	0	0	0	0	0		
10	Hydrants		148	148	148	148	148	148	891		
11	Total Property CIAC		861	861	861	861	861	861	5,169		
12	Total Water CIAC		2,764	2,786	2,802	2,822	2,828	2,847	16,849		
Schedule of Water Amortization of CIAC by Classification- 2004											
Adjustments to CIAC-July through December 2004											
Chuluota - Water									Florida Public Service Commission		
Docket No. 060368-WS									Schedule: A-14		
Schedule Year Ended: 2004									Page: 2, wrk-5		
Historic [x] or Projected [ ]									Preparer:		
Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2004											
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									Florida Public Service Commission	
Adjusted Amortization of CIAC Balances- June through December 2004									Schedule:	A-14
Chuluota - Water									Page:	2, wrk-8
Docket No. 060368-WS									Preparer:	
Schedule Year Ended: 2004									Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04	
Historic [x] or Projected [ ]									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.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04		
Cash CIAC:										
1	Water Treatment Equipment	139,565	140,918	142,274	143,638	145,012	146,390	147,777		
2	Meter Fees	5,510	5,933	6,371	6,812	7,255	7,699	8,145		
3	Main Extension Charge	3,924	4,030	4,137	4,246	4,356	4,466	4,578		
4	Service Installation Fees	559	580	603	630	663	698	738		
5	Total Cash CIAC	149,558	151,461	153,385	155,325	157,286	159,252	161,238		
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0		
7	T&D Mains	12,604	13,157	13,711	14,264	14,818	15,371	15,925		
8	Services	2,215	2,375	2,534	2,694	2,853	3,013	3,172		
9	Meters/Meter Installation	0	0	0	0	0	0	0		
10	Hydrants	1,779	1,927	2,076	2,224	2,373	2,521	2,670		
11	Total Property CIAC	16,598	17,459	18,321	19,182	20,044	20,905	21,767		
12	Total Water CIAC	166,156	168,920	171,706	174,508	177,329	180,157	183,005		

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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

Chuluota - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2005  
 Historic [x] or Projected [ ]

=input field  
 Explanation: 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			
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)	2.83%	0.24%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)	2.83%	0.24%
4	Main Extl Charge	271.3	Water Treatment Equip (see Composite Calc)	2.83%	0.24%
5	Serv Install Charge	271.3	Main Extension Charge acct 331.4	2.22%	0.19%
6	Meter Fees	271.3	Service Installation Charge acct 333.4	2.50%	0.21%
			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 12/31/04			Depreciation Rate		Depreciation	
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense	
1	<b>INTANGIBLE PLANT</b>							
2	Organization	301.1			0.00%			
3	Franchises	302.1	1,556		2.50%			
4	Other Plant & Misc. Equipment	339.1	0		0.00%			
5	<b>SOURCE OF SUPPLY &amp; PUMPING PLANT</b>							
6	Land & Land Rights	303.2	0		0.00%			
7	Structures & Improvements	304.2	201,077	201,077	3.03%	0.25%	6,093	
8	Collect. & Impound Reservoirs	305.2	0		0.00%			
9	Lake, River & Other Intakes	306.2	0		0.00%			
10	Wells & Springs	307.2	233,155	233,155	3.33%	0.28%	7,772	
11	Infiltration Galleries & Tunnels	308.2	0		0.00%			
12	Supply Mains	309.2	89,906	89,906	2.86%	0.24%	2,569	
13	Power Generation Equipment	310.2	53,402	53,402	5.00%	0.42%	2,670	
14	Pumping Equipment	311.2	193,957	193,957	5.00%	0.42%	9,698	
15	Other Plant & Misc. Equipment	339.2	0		0.00%			
16	<b>WATER TREATMENT PLANT</b>							
17	Land & Land Rights	303.3	67,457		0.00%			
18	Structures & Improvements	304.3	0	0	3.03%	0.25%	0	
19	Pumping Equipment	311.3	0		5.00%			
20	Water Treatment Equipment	320.3	112,408	112,408	4.55%	0.38%	5,109	
21	Other Plant & Misc. Equipment	339.3	0		0.00%			
22	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>							
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		5.00%			
26	Distr. Reservoirs & Standpipes	330.4	1,087,562	0	2.70%	0.23%	29,394	
27	Transm. & Distribution Mains	331.4	1,547,902	(298,872)	1,249,030	2.22%	0.19%	27,756
28	Services	333.4	406,817	(76,589)	332,228	2.50%	0.21%	8,306
29	Meters & Meter Installations	334.4	58,760	0	58,760	5.00%	0.42%	2,938
30	Hydrants	335.4	118,755	(80,152)	38,603	2.22%	0.19%	858
31	Backflow Prevention	336.4	0		0.00%			
32	Other Plant & Misc. Equipment	339.4	0		0.00%	0.00%	0	
33	<b>GENERAL PLANT</b>							
34	Land & Land Rights	303.5	0		0.00%			
35	Structures & Improvements	304.5	1,524		3.03%			
36	Office Furniture & Equipment	340.5	2,138		6.67%			
37	Computer Equipment	340.51	0		6.67%			
38	Transportation Equipment	341.5	0		0.00%			
39	Stores Equipment	342.5	0		0.00%			
40	Tools, Shop & Garage Equipment	343.5	34,852		6.25%			
41	Laboratory Equipment	344.5	17,351		6.67%			
42	Power Operated Equipment	345.5	5,626		8.33%			
43	Communication Equipment	346.5	21,256		10.00%			
44	Miscellaneous Equipment	347.5	4,017		6.67%			
45	Other Tangible Plant	348.5	0		0.00%			
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			3,650,088			103,163	
				TRUE			Composite Rate 2.83%	

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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					2.83%	0.24%				
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 Adjusted CIAC Balances- 2005															Florida Public Service Commission	
Chuluota - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected [ ]															Schedule: A-12 Page: 4 of 8 Preparer:	
Explanation: Provide Adjusted CIAC balances by account for 2005																
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	
<b>Cash CIAC:</b>																
1	Water Treatment Equipment	586,408	586,408	588,508	588,508	594,383	595,783	595,783	597,883	599,283	622,383	623,083	625,183	626,483	602,314	
2	Meter Fees	107,040	107,040	107,310	107,310	107,400	107,580	107,580	107,850	108,030	111,000	111,090	111,360	111,360	108,611	
3	Main Extension Charge	60,473	60,473	61,794	61,794	61,937	62,223	62,223	62,652	62,938	67,657	68,103	69,441	69,441	63,934	
4	Service Installation Fees	19,412	19,412	19,858	19,858	23,601	24,493	24,493	25,831	26,723	41,441	41,584	42,013	42,013	28,518	
5	<b>Total Cash CIAC</b>	<b>773,333</b>	<b>773,333</b>	<b>777,470</b>	<b>777,470</b>	<b>787,320</b>	<b>790,078</b>	<b>790,078</b>	<b>794,215</b>	<b>796,973</b>	<b>842,480</b>	<b>843,859</b>	<b>847,996</b>	<b>849,296</b>	<b>803,377</b>	
<b>Property CIAC:</b>																
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	T&D Mains	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	
8	Services	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	Hydrants	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	
11	<b>Total Property CIAC</b>	<b>455,613</b>	<b>455,613</b>	<b>455,613</b>	<b>455,613</b>	<b>455,613</b>	<b>455,613</b>	<b>455,613</b>	<b>455,613</b>	<b>455,613</b>	<b>455,613</b>	<b>455,613</b>	<b>455,613</b>	<b>455,613</b>	<b>455,613</b>	
12	<b>Total Water CIAC</b>	<b>1,228,946</b>	<b>1,228,946</b>	<b>1,233,083</b>	<b>1,233,083</b>	<b>1,242,933</b>	<b>1,245,691</b>	<b>1,245,691</b>	<b>1,249,828</b>	<b>1,252,586</b>	<b>1,298,093</b>	<b>1,299,472</b>	<b>1,303,609</b>	<b>1,304,909</b>	<b>1,258,990</b>	

Schedule of Water Amortization of CIAC by Classification- 2005 CIAC Amortization Rates - 2005															Florida Public Service Commission	
Chuluota - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected [ ]															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		
<b>Cash CIAC:</b>																
1	Water Treatment Equipment	2.83%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%		
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	<b>Total Cash CIAC</b>															
<b>Property CIAC:</b>																
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.	(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) 2005 Total
11	Total Property CIAC														
12	Total Water CIAC														
CIAC Amortization- 2005 <span style="float: right;">Florida Public Service Commission</span> Chuluota - Water <span style="float: right;">Schedule: A-14</span> Docket No. 060368-WS <span style="float: right;">Page: 2, wrk-4</span> Schedule Year Ended: 2005 <span style="float: right;">Preparer:</span> Historic [x] or Projected [ ]															
Explanation: Provide a Schedule showing additions to CIAC during 2005 from the date of Acquisition															
[ ] =input field															
1	Cash CIAC:														
1	Water Treatment Equipment		1,381	1,386	1,386	1,400	1,403	1,403	1,408	1,411	1,466	1,468	1,472	1,476	17,061
2	Meter Fees		446	447	447	447	448	448	449	450	462	463	464	464	5,437
3	Main Extension Charge		112	114	114	115	115	115	116	117	125	126	129	129	1,427
4	Service Installation Fees		40	41	41	49	51	51	54	56	86	87	88	88	732
5	Total Cash CIAC		1,980	1,989	1,989	2,011	2,018	2,018	2,027	2,034	2,140	2,143	2,153	2,156	24,657
Property CIAC:															
6	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains		623	623	623	623	623	623	623	623	623	623	623	623	7,472
8	Services		319	319	319	319	319	319	319	319	319	319	319	319	3,829
9	Meters/Meter Installation		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants		148	148	148	148	148	148	148	148	148	148	148	148	1,781
11	Total Property CIAC		1,090	1,090	1,090	1,090	1,090	1,090	1,090	1,090	1,090	1,090	1,090	1,090	13,082
12	Total Water CIAC		3,070	3,079	3,079	3,101	3,108	3,108	3,118	3,124	3,230	3,233	3,243	3,246	37,739
			0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	3.00%
Schedule of Water Amortization of CIAC by Classification- 2005 <span style="float: right;">Florida Public Service Commission</span> Adjustments to CIAC Amort Bal-2005 <span style="float: right;">Schedule: A-14</span> Chuluota - Water <span style="float: right;">Page: 2, wrk-5</span> Docket No. 060368-WS <span style="float: right;">Preparer:</span> Schedule Year Ended: 2005 Historic [x] or Projected [ ]															
Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2005															
[ ] =input field															
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
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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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
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	147,777	149,158	150,544	151,930	153,330	154,733	156,137	157,545	158,956	160,422	161,890	163,362	164,838	156,202
2	Meter Fees	8,145	8,591	9,038	9,485	9,932	10,381	10,829	11,278	11,728	12,191	12,654	13,118	13,582	10,842
3	Main Extension Charge	4,578	4,690	4,804	4,919	5,033	5,149	5,264	5,380	5,496	5,622	5,748	5,876	6,005	5,274
4	Service Installation Fees	738	779	820	862	911	962	1,013	1,067	1,122	1,209	1,295	1,383	1,470	1,049
5	Total Cash	161,238	163,217	165,206	167,195	169,207	171,224	173,242	175,270	177,303	179,443	181,587	183,739	185,895	173,367
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	15,925	16,547	17,170	17,793	18,415	19,038	19,661	20,283	20,906	21,529	22,151	22,774	23,397	19,661
8	Services	3,172	3,491	3,811	4,130	4,449	4,768	5,087	5,406	5,725	6,044	6,364	6,683	7,002	5,087
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	2,670	2,818	2,966	3,115	3,263	3,412	3,560	3,709	3,857	4,005	4,154	4,302	4,451	3,560
11	Total Property	21,767	22,857	23,947	25,037	26,128	27,218	28,308	29,398	30,488	31,579	32,669	33,759	34,849	28,308
12	Total Water	183,005	186,074	189,154	192,233	195,334	198,442	201,550	204,668	207,792	211,022	214,255	217,498	220,744	201,675
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	160,564	164,348	168,133	171,917	175,721	179,524	183,328	187,132	190,935	194,739	198,542	202,346	206,373	183,354
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	3,007	3,087	3,168	3,249	3,329	3,410	3,491	3,571	3,652	3,733	3,813	3,894	3,984	3,491
16	Service Installation Fees	13,458	13,608	13,759	13,909	14,064	14,218	14,373	14,527	14,682	14,836	14,991	15,145	15,300	14,375
17	Total Cash	177,028	181,044	185,059	189,075	193,114	197,153	201,191	205,230	209,269	213,308	217,346	221,385	225,657	201,220
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	56	59	62	65	68	71	74	77	81	84	87	90	93	74
20	Collection Sewers- Gravity	14,984	15,532	16,080	16,628	17,176	17,723	18,271	18,819	19,367	19,915	20,463	21,011	21,558	18,271
21	Services to Customers	1,790	1,889	1,989	2,088	2,187	2,287	2,386	2,486	2,585	2,684	2,784	2,883	2,982	2,386
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	16,830	17,480	18,131	18,781	19,431	20,081	20,732	21,382	22,032	22,683	23,333	23,983	24,634	20,732
28	Total Sewer	193,858	198,524	203,190	207,856	212,545	217,234	221,923	226,612	231,301	235,990	240,680	245,369	250,291	221,952

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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

Chuluota - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2006  
 Historic  or Projected

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)		2.86%	0.00%
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)		2.86%	0.00%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)		2.86%	0.00%
4	Main Ext Charge	271.3	Main Extension Charge	acct 331.4	2.22%	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	271.2			2.70%	0.23%
9	T&D Mains	330.4			2.22%	0.19%
10	Services	331.4			2.50%	0.21%
11	Meters/Meter Installation	333.4			5.00%	0.42%
12	Hydrants	334.4			2.22%	0.19%

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Composite Rate Calculation:		UPIS Balance 12/31/05			Depreciation Rate		Depreciation Expense						
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly							
1	<b>INTANGIBLE PLANT</b>												
2	Organization	301.1			0	0.00%							
3	Franchises	302.1	1,556			2.50%							
4	Other Plant & Misc. Equipment	339.1	0			0.00%							
5	<b>SOURCE OF SUPPLY &amp; PUMPING PLANT</b>												
6	Land & Land Rights	303.2	0			0.00%							
7	Structures & Improvements	304.2	201,077	201,077		3.03%	0.25%	6,093					
8	Collect. & Impound Reservoirs	305.2	0			0.00%							
9	Lake, River & Other Intakes	306.2	0			0.00%							
10	Wells & Springs	307.2	233,155	233,155		3.33%	0.28%	7,772					
11	Infiltration Galleries & Tunnels	308.2	0			0.00%							
12	Supply Mains	309.2	89,906	89,906		2.86%	0.24%	2,569					
13	Power Generation Equipment	310.2	98,919	98,919		5.00%	0.42%	4,946					
14	Pumping Equipment	311.2	193,957	193,957		5.00%	0.42%	9,698					
15	Other Plant & Misc. Equipment	339.2	0			0.00%							
16	<b>WATER TREATMENT PLANT</b>												
17	Land & Land Rights	303.3	67,457			0.00%							
18	Structures & Improvements	304.3	0	0		3.03%	0.25%	0					
19	Pumping Equipment	311.3	0			5.00%							
20	Water Treatment Equipment	320.3	112,408	112,408		4.55%	0.38%	5,109					
21	Other Plant & Misc. Equipment	339.3	0			0.00%							
22	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>												
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			5.00%							
26	Distr. Reservoirs & Standpipes	330.4	1,087,562	0	1,087,562	2.70%	0.23%	29,394					
27	Transm. & Distribution Mains	331.4	1,553,126	(298,872)	1,254,254	2.22%	0.19%	27,872					
28	Services	333.4	408,817	(76,589)	332,228	2.50%	0.21%	8,306					
29	Meters & Meter Installations	334.4	66,667	0	66,667	5.00%	0.42%	3,333					
30	Hydrants	335.4	118,755	(80,152)	38,603	2.22%	0.19%	858					
31	Backflow Prevention	336.4	0			0.00%							
32	Other Plant & Misc. Equipment	339.4	0		0	0.00%	0.00%	0					
33	<b>GENERAL PLANT</b>												
34	Land & Land Rights	303.5	0			0.00%							
35	Structures & Improvements	304.5	1,524			3.03%							
36	Office Furniture & Equipment	340.5	2,561			6.67%							
37	Computer Equipment	340.51	0			6.67%							
38	Transportation Equipment	341.5	0			0.00%							
39	Stores Equipment	342.5	0			0.00%							
40	Tools, Shop & Garage Equipm	343.5	34,852			6.25%							
41	Laboratory Equipment	344.5	17,351			6.67%							
42	Power Operated Equipment	345.5	5,862			8.33%							
43	Communication Equipment	346.5	23,557			10.00%							
44	Miscellaneous Equipment	347.5	3,390			6.67%							
45	Other Tangible Plant	348.5	900			0.00%							
63	<b>UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization</b>			3,708,736				105,950		<b>Composite Rate</b>	<b>2.86%</b>		
				<b>TRUE</b>									

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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					2.86%	0.00%				
65	Meter Fees					5.00%	0.42%				
66	Main Extension Charge					2.22%	0.24%				
67	Service Installation Fees					2.50%	0.21%				
	Property CIAC:										
68	Dist Res & Standpipe					2.70%	0.23%				
69	T&D Mains					2.22%	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					Florida Public Service Commission				
Calculate Amortization Rates for Calendar Year 2005					Schedule: A-12				
Chuluota - Water					Page:				
Docket No. 060368-WS					Preparer:				
Schedule Year Ended: 2006									
Historic [x] or Projected [x]									
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates									
					Annual Depn Rate				
					Monthly Dep'n Rate				
Categories-lines to below									
Cash CIAC:									
1	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)		3.18%	0.27%			
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)		3.18%	0.27%			
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)		3.18%	0.27%			
4	Main Ext Charge	271.3	Main Extension Charge	acct 331.4	2.33%	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	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%			



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			vs. annual Depn pre Guideline	
1	<b>INTANGIBLE PLANT</b>									
2	Organization	301.1								
3	Franchises	302.1	1,556		2.50%					
4	Other Plant & Misc. Equipment	339.1	0		2.50%					
5	<b>SOURCE OF SUPPLY &amp; PUMPING PLANT</b>				0.00%					
6	Land & Land Rights	303.2	0							
7	Structures & Improvements	304.2	201,077	201,077	0.00%	0.26%	6,284	6,093		
8	Collect. & Impound Reservoirs	305.2	0		3.13%					
9	Lake, River & Other Intakes	306.2	0		2.00%					
10	Wells & Springs	307.2	0		2.50%					
11	Infiltration Galleries & Tunnels	308.2	233,155	233,155	3.33%	0.28%	7,772	7,772		
12	Supply Mains	309.2	0		2.50%					
13	Power Generation Equipment	310.2	89,906	89,906	2.86%	0.24%	2,569	2,569		
14	Pumping Equipment	311.2	98,919	98,919	5.00%	0.42%	4,946	4,946		
15	Other Plant & Misc. Equipment	339.2	193,957	193,957	5.00%	0.42%	9,698	9,698		
16	<b>WATER TREATMENT PLANT</b>				5.56%					
17	Land & Land Rights	303.3	67,457							
18	Structures & Improvements	304.3	0	0	0.00%					
19	Pumping Equipment	311.3	0	0	3.13%	0.26%	0	0		
20	Water Treatment Equipment	320.3	0		5.00%					
21	Other Plant & Misc. Equipment	339.3	112,408	112,408	4.55%	0.38%	5,109	5,109		
22	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>				5.56%					
23	Land & Land Rights	303.4	0							
24	Structures & Improvements	304.4	0	0	0.00%					
25	Pumping Equipment	311.4	0	0	3.13%	0.26%	0	0		
26	Distr. Reservoirs & Standpipes	330.4	0	1,087,562	5.00%					
27	Transm. & Distribution Mains	331.4	1,087,562	1,087,562	2.70%	0.23%	29,394	29,394		
28	Services	333.4	408,817	(76,589)	2.33%	0.19%	36,119	27,672		
29	Meters & Meter Installations	334.4	66,667	332,228	2.50%	0.21%	10,220	8,306		
30	Hydrants	335.4	0	66,667	5.00%	0.42%	3,333	3,333		
31	Backflow Prevention	336.4	118,755	(80,152)	2.22%	0.19%	2,639	858		
32	Other Plant & Misc. Equipment	339.4	0	0	6.67%					
33	<b>GENERAL PLANT</b>				4.00%	0.33%	0	0		
34	Land & Land Rights	303.5	0							
35	Structures & Improvements	304.5	1,524		0.00%					
36	Office Furniture & Equipment	340.5	2,561		2.50%					
37	Computer Equipment	340.51	0		6.67%					
38	Transportation Equipment	341.5	0		16.67%					
39	Stores Equipment	342.5	0		16.67%					
40	Tools, Shop & Garage Equipm	343.5	34,852		5.56%					
41	Laboratory Equipment	344.5	17,351		6.25%					
42	Power Operated Equipment	345.5	5,862		6.67%					
43	Communication Equipment	346.5	23,557		8.33%					
44	Miscellaneous Equipment	347.5	3,390		10.00%					
45	Other Tangible Plant	348.5	900		6.67%					
					10.00%					
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			3,708,736			118,083	118,083	Composite Rate 3.18%	
				TRUE			118,083	105,950		

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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					3.18%	0.27%				
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%				

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Schedule of Water Amortization of CIAC by Classification- 2006  
Adjusted CIAC Balances- 2006

Chuluota - Water  
Docket No. 060368-WS  
Schedule Year Ended: 2006  
Historic [x] or Projected [x]

Explanation: Provide Adjusted CIAC balances by account for 2006

Florida Public Service Commission  
Schedule: A-12  
Page: 4 of 8  
Preparer:

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
<b>Cash CIAC:</b>															
1	Water Treatment Equipment	626,483	627,183	627,183	621,083	609,083	610,483	622,671	622,671	634,859	634,859	634,859	647,047	626,241	
2	Meter Fees	111,360	111,450	111,450	113,610	114,780	114,960	115,620	115,620	116,280	116,280	116,280	116,280	114,634	
3	Main Extension Charge	69,441	69,887	69,887	80,591	86,389	87,281	90,552	90,552	93,823	93,823	93,823	97,094	85,669	
4	Service Installation Fees	42,013	42,156	42,156	45,588	47,447	47,733	49,460	49,460	51,187	51,187	51,187	52,914	47,842	
5	<b>Total Cash CIAC</b>	<b>849,296</b>	<b>850,675</b>	<b>850,675</b>	<b>860,871</b>	<b>857,698</b>	<b>860,456</b>	<b>878,302</b>	<b>878,302</b>	<b>896,148</b>	<b>896,148</b>	<b>896,148</b>	<b>913,994</b>	<b>874,386</b>	
<b>Property CIAC:</b>															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	T&D Mains	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	
8	Services	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	Hydrants	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	
11	<b>Total Property CIAC</b>	<b>455,613</b>	<b>455,613</b>	<b>455,613</b>	<b>455,613</b>	<b>455,613</b>	<b>455,613</b>	<b>455,613</b>	<b>455,613</b>	<b>455,613</b>	<b>455,613</b>	<b>455,613</b>	<b>455,613</b>	<b>455,613</b>	
12	<b>Total Water CIAC</b>	<b>1,304,909</b>	<b>1,306,288</b>	<b>1,306,288</b>	<b>1,316,484</b>	<b>1,313,311</b>	<b>1,316,069</b>	<b>1,333,915</b>	<b>1,333,915</b>	<b>1,333,915</b>	<b>1,351,761</b>	<b>1,351,761</b>	<b>1,351,761</b>	<b>1,329,999</b>	

Schedule of Water Amortization of CIAC by Classification- 2006  
CIAC Amortization Rates - 2006

Chuluota - 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

Florida Public Service Commission  
Schedule: A-14  
Page: 2, wrk-3  
Preparer:

Line No.	(1) Description	(2) Annual Rates	(6) Monthly Rates												(15) Guideline Rates	(16) Guideline Lives
			(3) Jan	(4) Feb	(5) Mar	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec			
<b>Cash CIAC:</b>																
1	Water Treatment Equipment	2.86%	0.24%	0.24%	0.24%	0.24%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	3.18%	
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%	5.00%	
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%	2.33%	
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%	2.50%	
<b>Property CIAC:</b>																
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%	2.70%	
7	T&D 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%	2.33%	
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%	2.50%	
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%	5.00%	
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%	2.22%	

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Schedule of Water Amortization of CIAC by Classification- 2006															Florida Public Service Commission		
CIAC Amortization- CIAC Balances x Amort Rates- 2006																	
Chuluota - Water															Schedule: A-14		
Docket No. 060368-WS															Page: 2, wrk-4		
Schedule Year Ended: 2006															Preparer:		
Historic [x] or Projected [x]																	
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		1,493	1,493	1,479	1,450	1,620	1,652	1,652	1,652	1,684	1,684	1,684	1,717	19,261		
2	Meter Fees		464	464	473	478	479	482	482	482	484	484	484	487	5,745		
3	Main Extension Charge		129	129	149	160	169	175	175	182	182	182	182	188	1,997		
4	Service Installation Fees		88	88	95	99	99	103	103	103	107	107	107	110	1,208		
5	Total Cash CIAC		2,175	2,175	2,196	2,187	2,367	2,412	2,412	2,412	2,457	2,457	2,457	2,502	28,212		
Property CIAC:																	
6	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0		
7	T&D Mains		553	553	553	553	579	579	579	579	579	579	579	579	6,848		
8	Services		160	160	160	160	160	160	160	160	160	160	160	160	1,915		
9	Meters/Meter Installation		0	0	0	0	0	0	0	0	0	0	0	0	0		
10	Hydrants		148	148	148	148	148	148	148	148	148	148	148	148	1,781		
11	Total Property CIAC		861	861	861	861	887	887	887	887	887	887	887	887	10,543		
12	Total Water CIAC		3,036	3,036	3,058	3,049	3,255	3,300	3,300	3,300	3,345	3,345	3,345	3,390	38,755		
			0.23%	0.23%	0.23%	0.23%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	2.91%		
Schedule of Water Amortization of CIAC by Classification- 2006															Florida Public Service Commission		
Adjustments to CIAC Amort Bal-2006																	
Chuluota - Water															Schedule: A-14		
Docket No. 060368-WS															Page: 2, wrk-5		
Schedule Year Ended: 2006															Preparer:		
Historic [x] or Projected [x]																	
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		

Schedule of Water Amortization of CIAC by Classification- 2006 Adjusted Accum Amort of CIAC Balances- 2006													Florida Public Service Commission		
Chuluota - Water													Schedule: A-14		
Docket No. 060368-WS													Page: 2, wrk-8		
Schedule Year Ended: 2006													Preparer:		
Historic [x] or Projected [x]															
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	164,838	166,331	167,824	169,302	170,752	172,372	174,024	175,676	177,329	179,013	180,697	182,382	184,099	174,203
2	Meter Fees	13,582	14,046	14,510	14,984	15,462	15,941	16,423	16,905	17,386	17,871	18,355	18,840	19,327	16,433
3	Main Extension Charge	6,005	6,135	6,264	6,413	6,573	6,742	6,918	7,093	7,269	7,451	7,632	7,814	8,002	6,947
4	Service Installation Fees	1,470	1,558	1,646	1,741	1,840	1,939	2,042	2,145	2,248	2,355	2,462	2,568	2,679	2,053
5	Total Cash CIAC	185,895	188,069	190,244	192,440	194,627	196,995	199,407	201,820	204,232	206,689	209,147	211,604	214,107	199,637
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	23,397	23,950	24,504	25,057	25,610	26,190	26,769	27,348	27,927	28,507	29,086	29,665	30,244	26,789
8	Services	7,002	7,161	7,321	7,481	7,640	7,800	7,959	8,119	8,278	8,438	8,597	8,757	8,917	7,959
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	4,451	4,599	4,748	4,896	5,044	5,193	5,341	5,490	5,638	5,787	5,935	6,083	6,232	5,341
11	Total Property CIAC	34,849	35,711	36,572	37,434	38,295	39,182	40,069	40,957	41,844	42,731	43,618	44,505	45,393	40,089
12	Total Water CIAC	220,744	223,780	226,816	229,874	232,922	236,177	239,477	242,776	246,076	249,420	252,765	256,110	259,499	239,726
														259,499	

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Chuluota

Docket No. 060368-WS

Test Year Ending 12/31/06

Schedule: A-14  
 Page: 4 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 12/31/05	(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
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	164,838	166,331	167,824	169,302	170,752	172,372	174,024	175,676	177,329	179,013	180,697	182,382	184,099	174,203
2	Meter Fees	13,582	14,046	14,510	14,984	15,462	15,941	16,423	16,905	17,386	17,871	18,355	18,840	19,327	16,433
3	Main Extension Charge	6,005	6,135	6,264	6,413	6,573	6,742	6,918	7,093	7,269	7,451	7,632	7,814	8,002	6,947
4	Service Installation Fees	1,470	1,558	1,646	1,741	1,840	1,939	2,042	2,145	2,248	2,355	2,462	2,568	2,679	2,053
5	Total Cash	185,895	188,069	190,244	192,440	194,627	196,995	199,407	201,820	204,232	206,689	209,147	211,604	214,107	199,637
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	23,397	23,950	24,504	25,057	25,610	26,190	26,769	27,348	27,927	28,507	29,086	29,665	30,244	26,789
8	Services	7,002	7,161	7,321	7,481	7,640	7,800	7,959	8,119	8,278	8,438	8,597	8,757	8,917	7,959
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	4,451	4,599	4,748	4,896	5,044	5,193	5,341	5,490	5,638	5,787	5,935	6,083	6,232	5,341
11	Total Property	34,849	35,711	36,572	37,434	38,295	39,182	40,069	40,957	41,844	42,731	43,618	44,505	45,393	40,089
12	Total Water	220,744	223,780	226,816	229,874	232,922	236,177	239,477	242,776	246,076	249,420	252,765	256,110	259,499	239,726
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	206,373	210,390	214,407	218,424	222,441	226,381	230,321	234,261	238,201	242,141	246,081	250,021	253,961	230,261
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	3,984	4,074	4,165	4,255	4,345	4,436	4,526	4,616	4,707	4,797	4,887	4,978	5,068	4,526
16	Service Installation Fees	15,300	15,455	15,609	15,764	15,918	16,073	16,228	16,382	16,537	16,691	16,846	17,001	17,155	16,228
17	Total Cash	225,657	229,919	234,180	238,442	242,704	246,889	251,074	255,259	259,444	263,629	267,814	271,999	276,184	251,015
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	93	93	93	93	93	93	93	93	93	93	93	93	93	93
20	Collection Sewers- Gravity	21,558	21,558	21,558	21,558	21,558	21,558	21,558	21,558	21,558	21,558	21,558	21,558	21,558	21,558
21	Services to Customers	2,982	2,982	2,982	2,982	2,982	2,982	2,982	2,982	2,982	2,982	2,982	2,982	2,982	2,982
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	24,634	24,634	24,634	24,634	24,634	24,634	24,634	24,634	24,634	24,634	24,634	24,634	24,634	24,634
28	Total Sewer	250,291	254,552	258,814	263,076	267,338	271,523	275,708	279,893	284,078	288,263	292,448	296,633	300,818	275,649

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CALCULATE CIAC AMORTIZATION RATES- January thru December 2007

Schedule of Water Amortization of CIAC by Classification- 2007  
 Calculate Amortization Rates for Calendar Year 2005:

Florida Public Service Commission

Chuluota - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2007  
 Historic [ ] or Projected [X]

Explanation: 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				
1	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	2.33%	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 12/31/06			Depreciation Rate		Depreciation Expense
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	
1	<b>INTANGIBLE PLANT</b>						
2	Organization	301.1	0		2.50%		
3	Franchises	302.1	1,556		2.50%		
4	Other Plant & Misc. Equipment	339.1	0		0.00%		
5	<b>SOURCE OF SUPPLY &amp; PUMPING PLANT</b>						
6	Land & Land Rights	303.2	0		0.00%		
7	Structures & Improvements	304.2	204,174	204,174	3.13%	0.26%	6,380
8	Collect. & Impound Reservoirs	305.2	0		2.00%		
9	Lake, River & Other Intakes	306.2	0		2.50%		
10	Wells & Springs	307.2	233,155	233,155	3.33%	0.28%	7,772
11	Infiltration Galleries & Tunnels	308.2	0		2.50%		
12	Supply Mains	309.2	89,906	89,906	2.86%	0.24%	2,569
13	Power Generation Equipment	310.2	98,919	98,919	5.00%	0.42%	4,946
14	Pumping Equipment	311.2	193,957	193,957	5.00%	0.42%	9,698
15	Other Plant & Misc. Equipment	339.2	0		5.56%		
16	<b>WATER TREATMENT PLANT</b>						
17	Land & Land Rights	303.3	67,457		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	141,995	141,995	4.55%	0.38%	6,454
21	Other Plant & Misc. Equipment	339.3	0		5.56%		
22	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>						
23	Land & Land Rights	303.4	0		0.00%		
24	Structures & Improvements	304.4	0	0	3.13%	0.26%	0
25	Pumping Equipment	311.4	0		5.00%		
26	Distr. Reservoirs & Standpipes	330.4	1,119,696	0 1,119,696	2.70%	0.23%	30,262
27	Transm. & Distribution Mains	331.4	1,565,103	(298,872) 1,266,231	2.33%	0.19%	29,447
28	Services	333.4	408,817	(76,589) 332,228	2.50%	0.21%	8,306
29	Meters & Meter installations	334.4	75,749	0 75,749	5.00%	0.42%	3,787
30	Hydrants	335.4	118,755	(80,152) 38,603	2.22%	0.19%	858
31	Backflow Prevention	336.4	0		6.67%		
32	Other Plant & Misc. Equipment	339.4	0	0	4.00%	0.33%	0
33	<b>GENERAL PLANT</b>						
34	Land & Land Rights	303.5	0		0.00%		
35	Structures & Improvements	304.5	1,524		2.50%		
36	Office Furniture & Equipment	340.5	2,561		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	34,852		6.25%		
41	Laboratory Equipment	344.5	17,351		6.67%		
42	Power Operated Equipment	345.5	5,862		8.33%		
43	Communication Equipment	346.5	23,557		10.00%		
44	Miscellaneous Equipment	347.5	3,390		6.67%		
45	Other Tangible Plant	348.5	900		10.00%		
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			3,794,613			110,479
				TRUE			<b>Composite Rate 2.91%</b>

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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					2.91%	0.24%				
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%				

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Schedule of Water Amortization of CIAC by Classification- 2007													Florida Public Service Commission		
Adjusted CIAC Balances- 2007													Schedule:	A-12	
Chuluota - Water													Page:	4 of 8	
Docket No. 060368-WS													Preparer:		
Explanation: Provide Adjusted CIAC balances by account for 2007															
Schedule Year Ended: 2007															
Historic [ ] or Projected [X]															
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	647,047	647,047	647,047	660,171	660,171	660,171	673,295	673,295	673,295	686,419	686,419	686,419	699,543	669,257
2	Meter Fees	116,940	116,940	116,940	118,628	118,628	118,628	120,316	120,316	120,316	122,004	122,004	122,004	123,692	119,796
3	Main Extension Charge	97,094	97,094	97,094	105,457	105,457	105,457	113,820	113,820	113,820	122,183	122,183	122,183	130,546	111,247
4	Service Installation Fees	52,914	52,914	52,914	55,595	55,595	55,595	58,276	58,276	58,276	60,957	60,957	60,957	63,638	57,451
5	Total Cash CIAC	913,994	913,994	913,994	939,850	939,850	939,850	965,706	965,706	965,706	991,562	991,562	991,562	1,017,418	957,751
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872
8	Services	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152
11	Total Property CIAC	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613
12	Total Water CIAC	1,369,607	1,369,607	1,369,607	1,395,463	1,395,463	1,395,463	1,421,319	1,421,319	1,421,319	1,447,175	1,447,175	1,447,175	1,473,031	1,413,363
Schedule of Water Amortization of CIAC by Classification- 2007													Florida Public Service Commission		
CIAC Amortization Rates - 2005													Schedule:	A-14	
Chuluota - Water													Page:	2, wrk-3	
Docket No. 060368-WS													Preparer:		
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories															
Schedule Year Ended: 2007															
Historic [ ] or Projected [X]															
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	2.91%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	
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															Florida Public Service Commission		
CIAC Amortization- 2007															Schedule: A-14		
Chuluota - Water															Page: 2, wrk-4		
Docket No. 060368-WS															Preparer:		
Explanation: Provide a Schedule showing additions to CIAC during 2007																	
Schedule Year Ended: 2007																	
Historic [ ] or Projected [X]																	
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		1,570	1,570	1,602	1,602	1,602	1,634	1,634	1,634	1,665	1,665	1,665	1,697	19,539		
2	Meter Fees		487	487	494	494	494	501	501	501	508	508	508	515	6,002		
3	Main Extension Charge		231	231	251	251	251	271	271	271	291	291	291	311	3,212		
4	Service Installation Fees		110	110	116	116	116	121	121	121	127	127	127	133	1,446		
5	Total Cash CIAC		2,399	2,399	2,463	2,463	2,463	2,527	2,527	2,527	2,592	2,592	2,592	2,656	30,199		
Property CIAC:																	
6	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0		
7	T&D Mains		579	579	579	579	579	579	579	579	579	579	579	579	6,951		
8	Services		160	160	160	160	160	160	160	160	160	160	160	160	1,915		
9	Meters/Meter Installation		0	0	0	0	0	0	0	0	0	0	0	0	0		
10	Hydrants		148	148	148	148	148	148	148	148	148	148	148	148	1,781		
11	Total Property CIAC		887	887	887	887	887	887	887	887	887	887	887	887	10,646		
12	Total Water CIAC		3,286	3,286	3,350	3,350	3,350	3,414	3,414	3,414	3,479	3,479	3,479	3,543	40,845		
			0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	2.89%		
Schedule of Water Amortization of CIAC by Classification- 2007															Florida Public Service Commission		
Adjustments to CIAC Amort Bal-2007															Schedule: A-14		
Chuluota - Water															Page: 2, wrk-5		
Docket No. 060368-WS															Preparer:		
Explanation: Provide Adjustments to CIAC Amortary Order balances other than changes resulting from CIAC Additions for 2007																	
Schedule Year Ended: 2007																	
Historic [ ] or Projected [X]																	
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														Florida Public Service Commission	
Adjusted Accum Amort of CIAC Balances- 2007														Schedule: A-14	
Chuluota - Water														Page: 2, wrk-8	
Docket No. 060368-WS														Preparer:	
Schedule Year Ended: 2007														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.	
Historic [ ] or Projected [X]															
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/06	01/31/07	02/28/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07	Average Balance
Cash CIAC:															
1	Water Treatment Equipment	184,099	185,669	187,238	188,840	190,442	192,044	193,677	195,311	196,944	198,610	200,275	201,941	203,638	193,748
2	Meter Fees	19,327	19,814	20,302	20,796	21,290	21,784	22,286	22,787	23,288	23,797	24,305	24,813	25,329	22,301
3	Main Extension Charge	8,002	8,234	8,465	8,716	8,967	9,218	9,489	9,760	10,031	10,322	10,613	10,904	11,215	9,533
4	Service Installation Fees	2,679	2,789	2,899	3,015	3,131	3,247	3,368	3,489	3,611	3,738	3,865	3,992	4,124	3,380
5	Total Cash CIAC	214,107	216,505	218,904	221,367	223,830	226,293	228,820	231,347	233,874	236,466	239,058	241,649	244,305	228,963
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	30,244	30,823	31,403	31,982	32,561	33,140	33,719	34,299	34,878	35,457	36,036	36,615	37,195	33,719
8	Services	8,917	9,076	9,236	9,395	9,555	9,714	9,874	10,033	10,193	10,353	10,512	10,672	10,831	9,874
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	6,232	6,380	6,529	6,677	6,826	6,974	7,122	7,271	7,419	7,568	7,716	7,865	8,013	7,122
11	Total Property CIAC	45,393	46,280	47,167	48,054	48,941	49,829	50,716	51,603	52,490	53,377	54,265	55,152	56,039	50,716
12	Total Water CIAC	259,499	262,785	266,071	269,421	272,771	276,121	279,536	282,950	286,365	289,843	293,322	296,801	300,344	279,679

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Schedule of Accumulated Amortization of CIAC by Classification  
 Test Year Average Balance  
 Chuluota  
 Docket No. 060368-WS  
 Test Year Ending 12/31/07

Florida Public Service Commission

Schedule: A-14  
 Page: 5 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 12/31/06	(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
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	184,099	185,669	187,238	188,840	190,442	192,044	193,677	195,311	196,944	198,610	200,275	201,941	203,638	193,748
2	Meter Fees	19,327	19,814	20,302	20,796	21,290	21,784	22,286	22,787	23,288	23,797	24,305	24,813	25,329	22,301
3	Main Extension Charge	8,002	8,234	8,465	8,716	8,967	9,218	9,489	9,760	10,031	10,322	10,613	10,904	11,215	9,533
4	Service Installation Fees	2,679	2,789	2,899	3,015	3,131	3,247	3,368	3,489	3,611	3,738	3,865	3,992	4,124	3,380
5	Total Cash	214,107	216,505	218,904	221,367	223,830	226,293	228,820	231,347	233,874	236,466	239,058	241,649	244,305	228,963
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	30,244	30,823	31,403	31,982	32,561	33,140	33,719	34,299	34,878	35,457	36,036	36,615	37,195	33,719
8	Services	8,917	9,076	9,236	9,395	9,555	9,714	9,874	10,033	10,193	10,353	10,512	10,672	10,831	9,874
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	6,232	6,380	6,529	6,677	6,826	6,974	7,122	7,271	7,419	7,568	7,716	7,865	8,013	7,122
11	Total Property	45,393	46,280	47,167	48,054	48,941	49,829	50,716	51,603	52,490	53,377	54,265	55,152	56,039	50,716
12	Total Water	259,499	262,785	266,071	269,421	272,771	276,121	279,536	282,950	286,365	289,843	293,322	296,801	300,344	279,679
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	253,961	258,983	264,004	269,069	274,134	279,199	284,307	289,414	294,522	299,673	304,824	309,975	315,169	284,403
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	5,068	5,263	5,459	5,660	5,862	6,064	6,273	6,482	6,690	6,905	7,121	7,336	7,558	6,288
16	Service Installation Fees	17,155	17,356	17,556	17,760	17,963	18,166	18,372	18,578	18,784	18,993	19,202	19,411	19,622	18,378
17	Total Cash	276,184	281,602	287,019	292,489	297,959	303,429	308,952	314,474	319,997	325,572	331,147	336,722	342,350	309,069
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	93	96	99	102	105	109	112	115	118	121	124	127	130	112
20	Collection Sewers- Gravity	21,558	22,107	22,655	23,204	23,752	24,300	24,849	25,397	25,946	26,494	27,042	27,591	28,139	24,849
21	Services to Customers	2,982	3,082	3,181	3,280	3,380	3,479	3,579	3,678	3,778	3,877	3,976	4,076	4,175	3,579
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	24,634	25,285	25,936	26,586	27,237	27,888	28,539	29,190	29,841	30,492	31,143	31,794	32,445	28,539
28	Total Sewer	300,818	306,886	312,955	319,076	325,196	331,317	337,491	343,664	349,838	356,064	362,290	368,516	374,794	337,608

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