

ORIGINAL

**Kingswood  
Water**

Docket No. 060368-WS

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

Brevard County, Florida

## **Rate Base Workpapers**

**Utility Plant in Service**

**Accumulated Depreciation**

**CIAC**

**Accumulated Amortization of CIAC**

DOCUMENT NUMBER DATE

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**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   | Sewer    | Water    | Sewer    |
|   | Page ref  | Page ref | Page ref | 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).

2b

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

Florida Public Service Commission

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

101  =input field 6401 FWS Kingswood - Water  
Explanation: Provide UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.

Schedule: A-5  
Page: 2 of 8  
Preparer: <name>

| Line No. | Acct No. | (1)<br>AccountName                | (2)<br>06/30/04 | (3)<br>07/31/04 | (4)<br>08/31/04 | (5)<br>09/30/04 | (6)<br>10/31/04 | (7)<br>11/30/04 | (8)<br>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               |

W

| Schedule of Water Plant in Service By Primary Account - 2005 |          |                                   |     |                     |          |          |          |          |          | Florida Public Service Commission   |          |          |          |          |          |          |                 |
|--|----------|-----------------------------------|-----|---------------------|----------|----------|----------|----------|----------|---|----------|----------|----------|----------|----------|----------|-----------------|
| Monthly UPIS Balances per Books - 2005                       |          |                                   |     |                     |          |          |          |          |          | Schedule:   | A-5      |          |          |          |          |          |                 |
| Kingswood - Water  |          |                                   |     |                     |          |          |          |          |          | Page:   | 5 of 8   |          |          |          |          |          |                 |
| Docket No. 060368-W5   |          |                                   |     |                     |          |          |          |          |          | Preparer:   | <name>   |          |          |          |          |          |                 |
| Schedule Year Ended: 2005                                    |          |                                   |     |                     |          |          |          |          |          | Explanation: Provide UPIS balances by account for the period beginning 12/31/04 through 12/31/05, and 13 month Average. |          |          |          |          |          |          |                 |
| Historic [x] or Projected [ ]                                |          |                                   |     |                     |          |          |          |          |          |   |          |          |          |          |          |          |                 |
| Line No.   | Acct No. | Account Name                      | (1) | (2)                 | (3)      | (4)      | (5)      | (6)      | (7)      | (8)   | (9)      | (10)     | (11)     | (12)     | (13)     | (14)     | (15)            |
|  |          |                                   |     | Prior Year 12/31/04 | 01/31/05 | 02/28/05 | 03/31/05 | 04/30/05 | 05/31/05 | 06/30/05  | 07/31/05 | 08/31/05 | 09/30/05 | 10/31/05 | 11/30/05 | 12/31/05 | Average Balance |
| 1  |          | INTANGIBLE PLANT                  |     |                     | 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  |     |                     |          |          |          |          |          |   |          |          |          |          |          |          |                 |
| 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. & Inpound 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               |

4a

Schedule of Water Plant in Service By Primary Account  
 Test Year Average balance  
**Kingswood**  
 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)<br>Account Name               | (2)<br>Prior Year<br>12/31/04 | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | (7)<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct | (13)<br>Nov | (14)<br>Dec | (15)<br>Average<br>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                       |          |   |                               |                 |                   |                 |                 |                 |
|   |          |   | =input field                  |                 |                   |                 |                 |                 |
| Kingswood - Water   |          | 101   | 6401                          | FWS             | Kingswood - Water |                 |                 |                 |
| Docket No. 060368-WS  |          | Explanation: Provide UPIS balances by account for the period beginning 12/31/05 |                               |                 |                   |                 |                 |                 |
| Schedule Year Ended: 2006                                   |          | through 12/31/06, and 13 month Average.   |                               |                 |                   |                 |                 |                 |
| Historic [ ] or Projected [x ]                              |          |   |                               |                 |                   |                 |                 |                 |
| Line No.  | Acct No. | (1)<br>AccountName  | (2)<br>Prior Year<br>12/31/05 | (3)<br>01/31/06 | (4)<br>02/28/06   | (5)<br>03/31/06 | (6)<br>04/30/06 | (7)<br>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               | 563             |
| 4   | 339.1    | Other Plant & Misc. Equipment   | 0                             | 0               | 0                 | 0               | 0               | 0               |
| 5   |          | SOURCE OF SUPPLY & PUMPING PLANT  |                               |                 |                   |                 |                 |                 |
| 6   | 303.2    | Land & Land Rights  | 0                             | 0               | 0                 | 0               | 0               | 0               |
| 7   | 304.2    | Structures & Improvements   | 0                             | 0               | 0                 | 0               | 0               | 0               |
| 8   | 305.2    | Collect. & Impound Reservoirs   | 0                             | 0               | 0                 | 0               | 0               | 0               |
| 9   | 306.2    | Lake, River & Other Intakes   | 0                             | 0               | 0                 | 0               | 0               | 0               |
| 10  | 307.2    | Wells & Springs   | 0                             | 0               | 0                 | 0               | 0               | 0               |
| 11  | 308.2    | Infiltration Galleries & Tunnels  | 0                             | 0               | 0                 | 0               | 0               | 0               |
| 12  | 309.2    | Supply Mains  | 0                             | 0               | 0                 | 0               | 0               | 0               |
| 13  | 310.2    | Power Generation Equipment  | 0                             | 0               | 0                 | 0               | 0               | 0               |
| 14  | 311.2    | Pumping Equipment   | 0                             | 0               | 0                 | 0               | 0               | 0               |
| 15  | 339.2    | Other Plant & Misc. Equipment   | 0                             | 0               | 0                 | 0               | 0               | 0               |
| 16  |          | WATER TREATMENT PLANT   |                               |                 |                   |                 |                 |                 |
| 17  | 303.3    | Land & Land Rights  | 0                             | 0               | 0                 | 0               | 0               | 0               |
| 18  | 304.3    | Structures & Improvements   | 0                             | 0               | 0                 | 0               | 0               | 0               |
| 19  | 311.3    | Pumping Equipment   | 0                             | 0               | 0                 | 0               | 0               | 0               |
| 20  | 320.3    | Water Treatment Equipment   | 0                             | 0               | 0                 | 0               | 0               | 0               |
| 21  | 339.3    | Other Plant & Misc. Equipment   | 0                             | 0               | 0                 | 0               | 0               | 0               |
| 22  |          | TRANSMISSION & DISTRIBUTION PLANT   |                               |                 |                   |                 |                 |                 |
| 23  | 303.4    | Land & Land Rights  | 0                             | 0               | 0                 | 0               | 0               | 1,058           |
| 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               | 1,917           |
| 28  | 333.4    | Services  | 0                             | 0               | 0                 | 0               | 0               | 410             |
| 29  | 334.4    | Meters & Meter Installations  | 0                             | 0               | 0                 | 0               | 0               | 3,071           |
| 30  | 335.4    | Hydrants  | 0                             | 0               | 0                 | 0               | 0               | 0               |
| 31  | 336.4    | Backflow Prevention   | 0                             | 0               | 0                 | 0               | 0               | 0               |
| 32  | 339.4    | Other Plant & Misc. Equipment   | 0                             | 0               | 0                 | 0               | 0               | 0               |
| 33  |          | GENERAL PLANT   |                               |                 |                   |                 |                 |                 |
| 34  | 303.5    | Land & Land Rights  | 0                             | 0               | 0                 | 0               | 0               | 0               |
| 35  | 304.5    | Structures & Improvements   | 0                             | 0               | 0                 | 0               | 0               | 0               |
| 36  | 340.5    | Office Furniture & Equipment  | 0                             | 0               | 0                 | 0               | 0               | 0               |
| 37  | 340.51   | Computer Equipment  | 0                             | 0               | 0                 | 0               | 0               | 0               |
| 38  | 341.5    | Transportation Equipment  | 0                             | 0               | 0                 | 0               | 0               | 0               |
| 39  | 342.5    | Stores Equipment  | 0                             | 0               | 0                 | 0               | 0               | 0               |
| 40  | 343.5    | Tools, Shop & Garage Equipment  | 0                             | 0               | 0                 | 0               | 0               | 0               |
| 41  | 344.5    | Laboratory Equipment  | 0                             | 0               | 0                 | 0               | 0               | 0               |
| 42  | 345.5    | Power Operated Equipment  | 0                             | 0               | 0                 | 0               | 0               | 0               |
| 43  | 346.5    | Communication Equipment   | 0                             | 0               | 0                 | 0               | 0               | 0               |
| 44  | 347.5    | Miscellaneous Equipment   | 0                             | 0               | 0                 | 0               | 0               | 0               |
| 45  | 348.5    | Other Tangible Plant  | 0                             | 0               | 0                 | 0               | 0               | 0               |
| 46  |          | TOTAL   | 0                             | 0               | 0                 | 0               | 0               | 7,019           |

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

**Florida Public Service Commission**

**Kingswood**  
**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)<br>Description            | (2)<br>Water<br>Year End<br>Balance | (3)<br>Sewer<br>Year End<br>Balance |
|---|-------------------------------|-------------------------------------|-------------------------------------|
| <b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b> |                               |                                     |                                     |
| 2000  |                               |                                     |                                     |
| 30  | Additions                     |                                     | NA                                  |
| 31  | Retirements                   |                                     | NA                                  |
| 32  | Adjustments                   |                                     | NA                                  |
| 33  | 12/31/00 Balance              |                                     | NA                                  |
| 2001  |                               |                                     |                                     |
| 34  | Additions                     |                                     | NA                                  |
| 35  | Retirements                   |                                     | NA                                  |
| 36  | Adjustments                   |                                     | NA                                  |
| 37  | 12/31/01 Balance              |                                     | NA                                  |
| 2002  |                               |                                     |                                     |
| 38  | Additions                     |                                     | NA                                  |
| 39  | Retirements                   |                                     | NA                                  |
| 40  | Adjustments                   |                                     | NA                                  |
| 41  | 12/31/02 Balance              |                                     | NA                                  |
| 2003  |                               |                                     |                                     |
| 42  | Additions                     |                                     | NA                                  |
| 43  | Retirements                   |                                     | NA                                  |
| 44  | Adjustments                   |                                     | NA                                  |
| 45  | 06/30/04 Amend. Order Balance | 6,558                               | NA                                  |
| 2004  |                               |                                     |                                     |
| 46  | Additions                     | 116                                 | NA                                  |
| 47  | Retirements                   | 0                                   | NA                                  |
| 48  | Adjustments                   | 0                                   | NA                                  |
| 49  | 12/31/04 Balance              | 6,674                               | NA                                  |
| 2005  |                               |                                     |                                     |
| 50  | Additions                     | 345                                 | NA                                  |
| 51  | Retirements                   | (251)                               | NA                                  |
| 52  | Adjustments                   | 740                                 | NA                                  |
| 53  | 12/31/05 Balance              | 7,508                               | NA                                  |
| 2006  |                               |                                     |                                     |
| 54  | Additions                     | 5,751                               | NA                                  |
| 55  | Retirements                   | (870)                               | NA                                  |
| 56  | Adjustments                   | 1,866                               | NA                                  |
| 57  | 12/31/06 Balance              | 14,255                              | NA                                  |
| 2007  |                               |                                     |                                     |
| 58  | Additions                     | 5,752                               | NA                                  |
| 59  | Retirements                   | (872)                               | NA                                  |
| 60  | Adjustments                   | 915                                 | NA                                  |
| 61  | 12/31/07 Balance              | 20,050                              | NA                                  |

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



| Schedule of Water Plant in Service By Primary Account- 2004<br>Amendatory Order Balances as of 6/30/04  |          |                                   |                         |                 |                 |                 |                 |                 | Florida Public Service Commission |  |  |  |
|---|----------|-----------------------------------|-------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------------------------|--|--|--|
| Kingswood - Water   |          |                                   |                         |                 |                 |                 |                 |                 | Schedule: A-5                     |  |  |  |
| Docket No. 060368-WS  |          |                                   |                         |                 |                 |                 |                 |                 | Page: 5 of 8                      |  |  |  |
| Schedule Year Ended: 2004   |          |                                   |                         |                 |                 |                 |                 |                 | Preparer: <name>                  |  |  |  |
| Historic [x] or Projected [ ]   |          |                                   |                         |                 |                 |                 |                 |                 |                                   |  |  |  |
| Explanation: Provide UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. The balances as of 6/30/04 should be from the PSC's Amendatory Order issued Feb 27, 2006. |          |                                   |                         |                 |                 |                 |                 |                 |                                   |  |  |  |
| Line No.  | Acct No. | (1)<br>AccountName                | (2)<br>06/30/04         | (3)<br>07/31/04 | (4)<br>08/31/04 | (5)<br>09/30/04 | (6)<br>10/31/04 | (7)<br>11/30/04 | (8)<br>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                        | 563                     | 563             | 563             | 563             | 563             | 563             | 563                               |  |  |  |
| 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                | 1,058                   | 1,058           | 1,058           | 1,058           | 1,058           | 1,058           | 1,058                             |  |  |  |
| 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      | 1,801                   | 1,801           | 1,801           | 1,801           | 1,801           | 1,801           | 1,801                             |  |  |  |
| 28  | 333.4    | Services                          | 410                     | 410             | 410             | 410             | 410             | 410             | 410                               |  |  |  |
| 29  | 334.4    | Meters & Meter Installations      | 2,726                   | 2,726           | 2,726           | 2,726           | 2,726           | 2,726           | 2,726                             |  |  |  |
| 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                             | 6,558                   | 6,558           | 6,558           | 6,558           | 6,558           | 6,558           | 6,558                             |  |  |  |

| Schedule of Water Plant in Service By Primary Account- 2004<br>CWIP to Plant -July through December 2004 |          |                                   |  |            |            |            |            |            | Florida Public Service Commission                 |     |     |  |
|--|----------|-----------------------------------|--|------------|------------|------------|------------|------------|---|-----|-----|--|
| Kingswood - Water<br>Docket No. 060368-WS<br>Schedule Year Ended: 2004<br>Historic [x] or Projected [ ]  |          |                                   | Explanation: Provide 2004 amounts for projects that were physically placed in service after acquisition 6/30/04. |            |            |            |            |            | Schedule: A-5<br>Page: 6 of 8<br>Preparer: <name> |     |     |  |
| Line No.   | Acct No. | (1)<br>AccountName                | (2)  | (3)<br>Jul | (4)<br>Aug | (5)<br>Sep | (6)<br>Oct | (7)<br>Nov | (8)<br>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   | 116 | 116 |  |

116 CWIP @ acquisition

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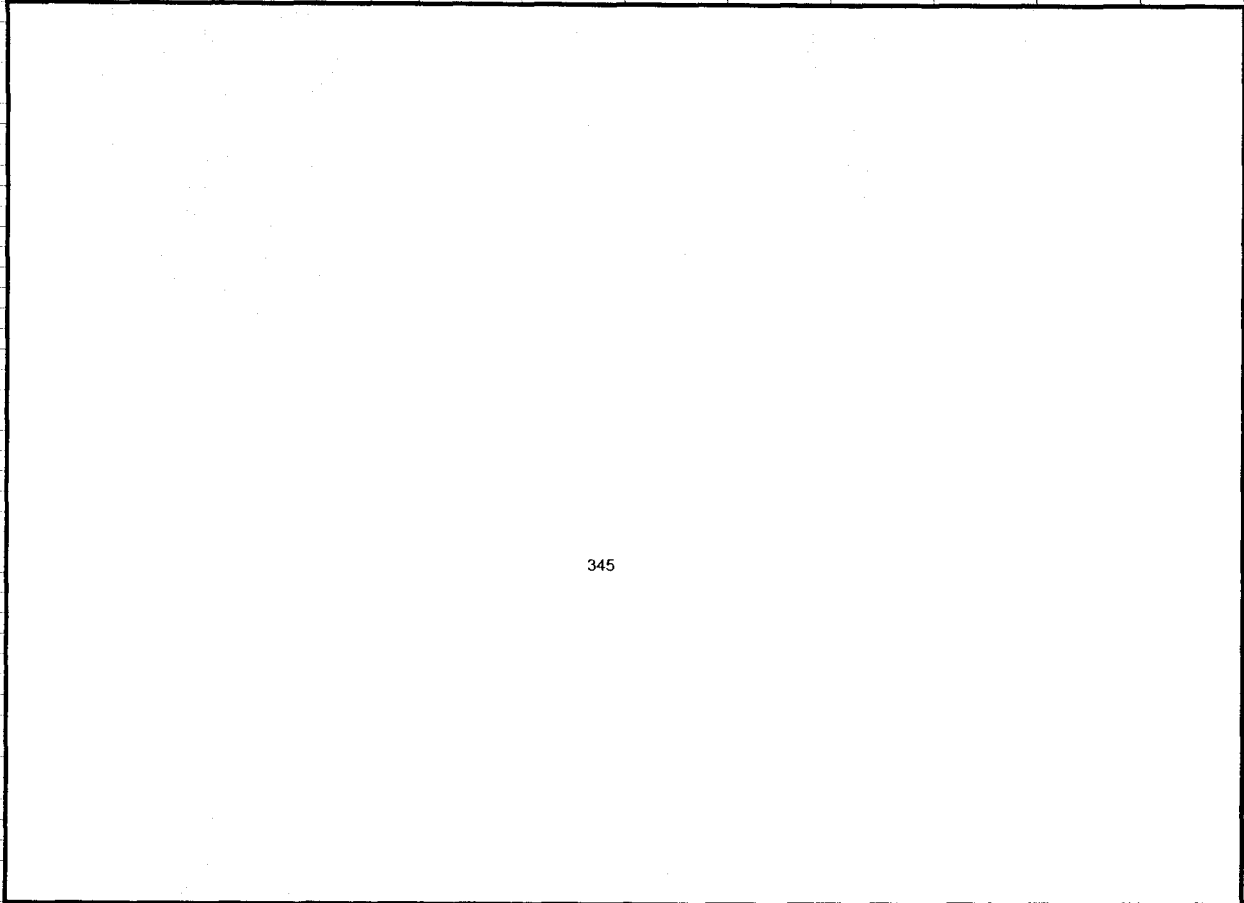
| Schedule of Water Plant in Service By Primary Account- 2004 Retirements-July through December 2004 |          |                                   |     |         |         |         |         |         |         | Florida Public Service Commission |  |
|--|----------|-----------------------------------|-----|---------|---------|---------|---------|---------|---------|-----------------------------------|--|
| Kingswood - Water  |          |                                   |     |         |         |         |         |         |         | Schedule: A-5                     |  |
| Docket No. 060368-WS   |          |                                   |     |         |         |         |         |         |         | Page: 7 of 8                      |  |
| Schedule Year Ended: 2004  |          |                                   |     |         |         |         |         |         |         | Preparer: <name>                  |  |
| Historic [x] or Projected [ ]  |          |                                   |     |         |         |         |         |         |         |                                   |  |
| Explanation: Provide Retirements that were physically made after the date of Acquisition 6/30/04.  |          |                                   |     |         |         |         |         |         |         |                                   |  |
| Line No.   | Acct No. | (1) AccountName                   | (2) | (3) Jul | (4) Aug | (5) Sep | (6) Oct | (7) Nov | (8) Dec |                                   |  |
| 1  |          | INTANGIBLE PLANT                  |     |         |         |         |         |         |         |                                   |  |
| 2  | 301.1    | Organization                      |     |         |         |         |         |         |         |                                   |  |
| 3  | 302.1    | Franchises                        |     |         |         |         |         |         |         |                                   |  |
| 4  | 339.1    | Other Plant & Misc. Equipment     |     |         |         |         |         |         |         |                                   |  |
| 5  |          | SOURCE OF SUPPLY & PUMPING PLANT  |     |         |         |         |         |         |         |                                   |  |
| 6  | 303.2    | Land & Land Rights                |     |         |         |         |         |         |         |                                   |  |
| 7  | 304.2    | Structures & Improvements         |     |         |         |         |         |         |         |                                   |  |
| 8  | 305.2    | Collect. & Impound Reservoirs     |     |         |         |         |         |         |         |                                   |  |
| 9  | 306.2    | Lake, River & Other Intakes       |     |         |         |         |         |         |         |                                   |  |
| 10   | 307.2    | Wells & Springs                   |     |         |         |         |         |         |         |                                   |  |
| 11   | 308.2    | Infiltration Galleries & Tunnels  |     |         |         |         |         |         |         |                                   |  |
| 12   | 309.2    | Supply Mains                      |     |         |         |         |         |         |         |                                   |  |
| 13   | 310.2    | Power Generation Equipment        |     |         |         |         |         |         |         |                                   |  |
| 14   | 311.2    | Pumping Equipment                 |     |         |         |         |         |         |         |                                   |  |
| 15   | 339.2    | Other Plant & Misc. Equipment     |     |         |         |         |         |         |         |                                   |  |
| 16   |          | WATER TREATMENT PLANT             |     |         |         |         |         |         |         |                                   |  |
| 17   | 303.3    | Land & Land Rights                |     |         |         |         |         |         |         |                                   |  |
| 18   | 304.3    | Structures & Improvements         |     |         |         |         |         |         |         |                                   |  |
| 19   | 311.3    | Pumping Equipment                 |     |         |         |         |         |         |         |                                   |  |
| 20   | 320.3    | Water Treatment Equipment         |     |         |         |         |         |         |         |                                   |  |
| 21   | 339.3    | Other Plant & Misc. Equipment     |     |         |         |         |         |         |         |                                   |  |
| 22   |          | TRANSMISSION & DISTRIBUTION PLANT |     |         |         |         |         |         |         |                                   |  |
| 23   | 303.4    | Land & Land Rights                |     |         |         |         |         |         |         |                                   |  |
| 24   | 304.4    | Structures & Improvements         |     |         |         |         |         |         |         |                                   |  |
| 25   | 311.4    | Pumping Equipment                 |     |         |         |         |         |         |         |                                   |  |
| 26   | 330.4    | Distr. Reservoirs & Standpipes    |     |         |         |         |         |         |         |                                   |  |
| 27   | 331.4    | Transm. & Distribution Mains      |     |         |         |         |         |         |         |                                   |  |
| 28   | 333.4    | Services                          |     |         |         |         |         |         |         |                                   |  |
| 29   | 334.4    | Meters & Meter Installations      |     |         |         |         |         |         |         |                                   |  |
| 30   | 335.4    | Hydrants                          |     |         |         |         |         |         |         |                                   |  |
| 31   | 336.4    | Backflow Prevention               |     |         |         |         |         |         |         |                                   |  |
| 32   | 339.4    | Other Plant & Misc. Equipment     |     |         |         |         |         |         |         |                                   |  |
| 33   |          | GENERAL PLANT                     |     |         |         |         |         |         |         |                                   |  |
| 34   | 303.5    | Land & Land Rights                |     |         |         |         |         |         |         |                                   |  |
| 35   | 304.5    | Structures & Improvements         |     |         |         |         |         |         |         |                                   |  |
| 36   | 340.5    | Office Furniture & Equipment      |     |         |         |         |         |         |         |                                   |  |
| 37   | 340.51   | Computer Equipment                |     |         |         |         |         |         |         |                                   |  |
| 38   | 341.5    | Transportation Equipment          |     |         |         |         |         |         |         |                                   |  |
| 39   | 342.5    | Stores Equipment                  |     |         |         |         |         |         |         |                                   |  |
| 40   | 343.5    | Tools, Shop & Garage Equipment    |     |         |         |         |         |         |         |                                   |  |
| 41   | 344.5    | Laboratory Equipment              |     |         |         |         |         |         |         |                                   |  |
| 42   | 345.5    | Power Operated Equipment          |     |         |         |         |         |         |         |                                   |  |
| 43   | 346.5    | Communication Equipment           |     |         |         |         |         |         |         |                                   |  |
| 44   | 347.5    | Miscellaneous Equipment           |     |         |         |         |         |         |         |                                   |  |
| 45   | 348.5    | Other Tangible Plant              |     |         |         |         |         |         |         |                                   |  |
| 42   |          | TOTAL                             |     | 0       | 0       | 0       | 0       | 0       | 0       | 0                                 |  |

b

| Schedule of Water Plant in Service By Primary Account- 2004<br>Adjustments to UPIS-July through December 2004 |          |   |     |            |            |            |            |            |            | Florida Public Service Commission |        |
|---|----------|---|-----|------------|------------|------------|------------|------------|------------|-----------------------------------|--------|
| Kingswood - Water   |          | =input field  |     |            |            |            |            |            |            | Schedule:                         | A-5    |
| Docket No. 060368-WS  |          | Explanation: Provide Adjustments to UPIS Amendatory Order balances other than |     |            |            |            |            |            |            | Page:                             | 8 of 8 |
| Schedule Year Ended: 2004   |          | changes resulting from CWIP closed to Plan or Retirements for 2004            |     |            |            |            |            |            |            | Preparer:                         | <name> |
| Historic [x] or Projected [ ]   |          | since the date of Acquisition 6/30/04.  |     |            |            |            |            |            |            |                                   |        |
| Line No.  | Acct No. | (1)<br>AccountName  | (2) | (3)<br>Jul | (4)<br>Aug | (5)<br>Sep | (6)<br>Oct | (7)<br>Nov | (8)<br>Dec |                                   |        |
| 1   |          | INTANGIBLE PLANT  |     |            |            |            |            |            |            |                                   |        |
| 2   | 301.1    | Organization  |     |            |            |            |            |            |            |                                   |        |
| 3   | 302.1    | Franchises  |     |            |            |            |            |            |            |                                   |        |
| 4   | 339.1    | Other Plant & Misc. Equipment   |     |            |            |            |            |            |            |                                   |        |
| 5   |          | SOURCE OF SUPPLY & PUMPING PLANT  |     |            |            |            |            |            |            |                                   |        |
| 6   | 303.2    | Land & Land Rights  |     |            |            |            |            |            |            |                                   |        |
| 7   | 304.2    | Structures & Improvements   |     |            |            |            |            |            |            |                                   |        |
| 8   | 305.2    | Collect. & Impound Reservoirs   |     |            |            |            |            |            |            |                                   |        |
| 9   | 306.2    | Lake, River & Other Intakes   |     |            |            |            |            |            |            |                                   |        |
| 10  | 307.2    | Wells & Springs   |     |            |            |            |            |            |            |                                   |        |
| 11  | 308.2    | Infiltration Galleries & Tunnels  |     |            |            |            |            |            |            |                                   |        |
| 12  | 309.2    | Supply Mains  |     |            |            |            |            |            |            |                                   |        |
| 13  | 310.2    | Power Generation Equipment  |     |            |            |            |            |            |            |                                   |        |
| 14  | 311.2    | Pumping Equipment   |     |            |            |            |            |            |            |                                   |        |
| 15  | 339.2    | Other Plant & Misc. Equipment   |     |            |            |            |            |            |            |                                   |        |
| 16  |          | WATER TREATMENT PLANT   |     |            |            |            |            |            |            |                                   |        |
| 17  | 303.3    | Land & Land Rights  |     |            |            |            |            |            |            |                                   |        |
| 18  | 304.3    | Structures & Improvements   |     |            |            |            |            |            |            |                                   |        |
| 19  | 311.3    | Pumping Equipment   |     |            |            |            |            |            |            |                                   |        |
| 20  | 320.3    | Water Treatment Equipment   |     |            |            |            |            |            |            |                                   |        |
| 21  | 339.3    | Other Plant & Misc. Equipment   |     |            |            |            |            |            |            |                                   |        |
| 22  |          | TRANSMISSION & DISTRIBUTION PLANT   |     |            |            |            |            |            |            |                                   |        |
| 23  | 303.4    | Land & Land Rights  |     |            |            |            |            |            |            |                                   |        |
| 24  | 304.4    | Structures & Improvements   |     |            |            |            |            |            |            |                                   |        |
| 25  | 311.4    | Pumping Equipment   |     |            |            |            |            |            |            |                                   |        |
| 26  | 330.4    | Distr. Reservoirs & Standpipes  |     |            |            |            |            |            |            |                                   |        |
| 27  | 331.4    | Transm. & Distribution Mains  |     |            |            |            |            |            |            |                                   |        |
| 28  | 333.4    | Services  |     |            |            |            |            |            |            |                                   |        |
| 29  | 334.4    | Meters & Meter Installations  |     |            |            |            |            |            |            |                                   |        |
| 30  | 335.4    | Hydrants  |     |            |            |            |            |            |            |                                   |        |
| 31  | 336.4    | Backflow Prevention   |     |            |            |            |            |            |            |                                   |        |
| 32  | 339.4    | Other Plant & Misc. Equipment   |     |            |            |            |            |            |            |                                   |        |
| 33  |          | GENERAL PLANT   |     |            |            |            |            |            |            |                                   |        |
| 34  | 303.5    | Land & Land Rights  |     |            |            |            |            |            |            |                                   |        |
| 35  | 304.5    | Structures & Improvements   |     |            |            |            |            |            |            |                                   |        |
| 36  | 340.5    | Office Furniture & Equipment  |     |            |            |            |            |            |            |                                   |        |
| 37  | 340.51   | Computer Equipment  |     |            |            |            |            |            |            |                                   |        |
| 38  | 341.5    | Transportation Equipment  |     |            |            |            |            |            |            |                                   |        |
| 39  | 342.5    | Stores Equipment  |     |            |            |            |            |            |            |                                   |        |
| 40  | 343.5    | Tools, Shop & Garage Equipment  |     |            |            |            |            |            |            |                                   |        |
| 41  | 344.5    | Laboratory Equipment  |     |            |            |            |            |            |            |                                   |        |
| 42  | 345.5    | Power Operated Equipment  |     |            |            |            |            |            |            |                                   |        |
| 43  | 346.5    | Communication Equipment   |     |            |            |            |            |            |            |                                   |        |
| 44  | 347.5    | Miscellaneous Equipment   |     |            |            |            |            |            |            |                                   |        |
| 45  | 348.5    | Other Tangible Plant  |     |            |            |            |            |            |            |                                   |        |
| 46  |          | TOTAL   |     | 0          | 0          | 0          | 0          | 0          | 0          | 0                                 | 0      |

| Schedule of Water Plant in Service By Primary Account- 2004<br>Adjusted UPIS Balances - June through December 2004   |          |  |                 |                 |                 |                 |                 |                 | Florida Public Service Commission |              |                  |  |  |
|--|----------|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------------------------|--------------|------------------|--|--|
| Kingswood - Water<br>Docket No. 060368-WS<br>Schedule Year Ended: 2004<br>Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/> |          | 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)<br>AccountName   | (2)<br>06/30/04 | (3)<br>07/31/04 | (4)<br>08/31/04 | (5)<br>09/30/04 | (6)<br>10/31/04 | (7)<br>11/30/04 | (8)<br>12/31/04                   |              |                  |  |  |
| 1  |          | INTANGIBLE PLANT   |                 |                 |                 |                 |                 |                 |                                   |              |                  |  |  |
| 2  | 301.1    | Organization   | 0               | 0               | 0               | 0               | 0               | 0               | 0                                 |              |                  |  |  |
| 3  | 302.1    | Franchises   | 563             | 563             | 563             | 563             | 563             | 563             | 563                               |              |                  |  |  |
| 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   | 1,058           | 1,058           | 1,058           | 1,058           | 1,058           | 1,058           | 1,058                             |              |                  |  |  |
| 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   | 1,801           | 1,801           | 1,801           | 1,801           | 1,801           | 1,801           | 1,801                             |              |                  |  |  |
| 28   | 333.4    | Services   | 410             | 410             | 410             | 410             | 410             | 410             | 410                               |              |                  |  |  |
| 29   | 334.4    | Meters & Meter Installations   | 2,726           | 2,726           | 2,726           | 2,726           | 2,726           | 2,726           | 2,726                             |              |                  |  |  |
| 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  | 6,558           | 6,558           | 6,558           | 6,558           | 6,558           | 6,558           | 6,674                             |              |                  |  |  |

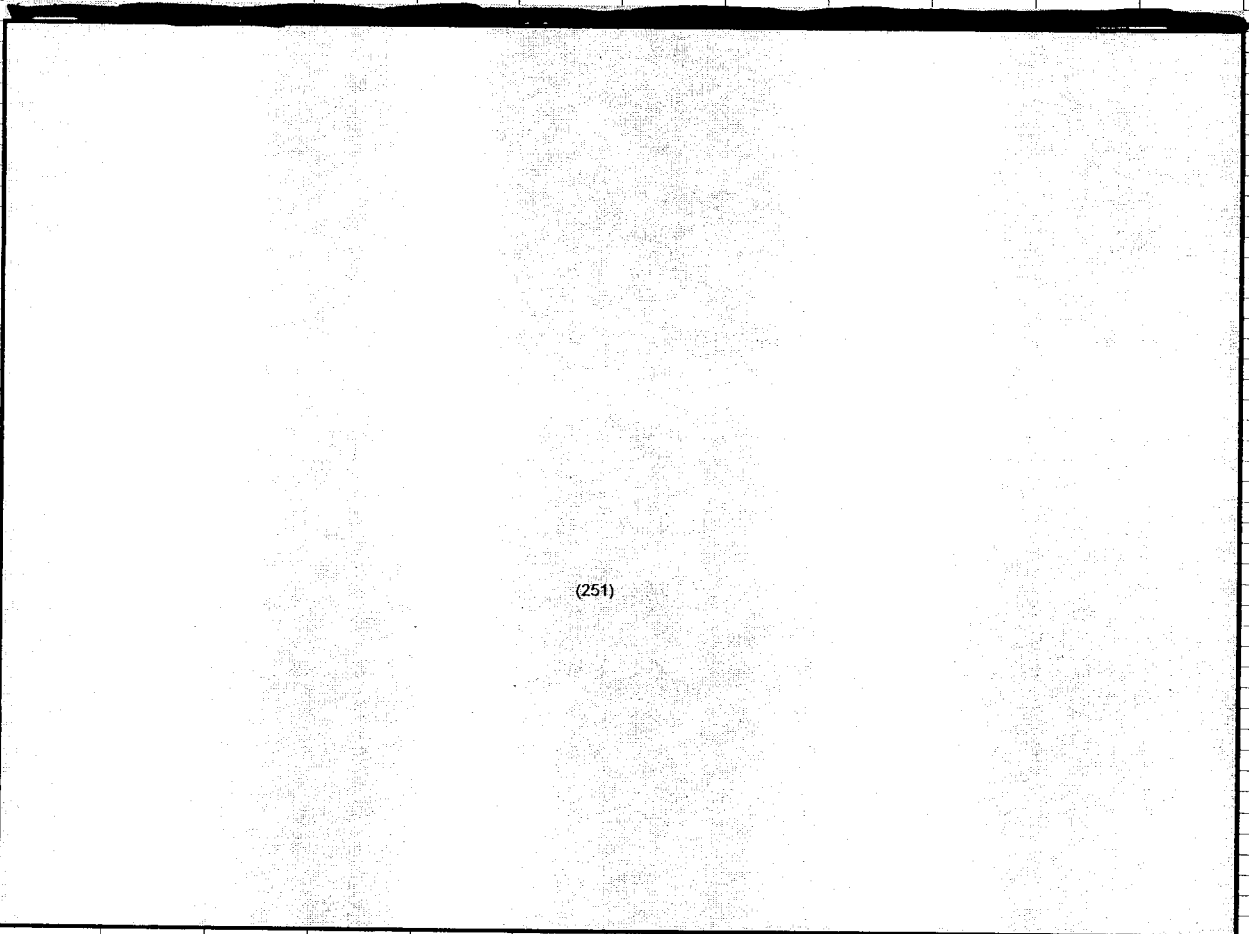
| Schedule of Water Plant in Service By Primary Account- 2005<br>CWIP to Plant -Jan through December 2005 |          |                                   |     |            |            |            |            |            |            |            |             |             | FWS Properties |             | Florida Public Service Commission                 |                       |
|---|----------|-----------------------------------|-----|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|----------------|-------------|---|-----------------------|
| Kingswood - Water<br>Docket No. 060368-WS<br>Schedule Year Ended: 2005<br>Historic [x] or Projected [ ] |          |                                   |     |            |            |            |            |            |            |            |             |             | =input field   |             | Schedule: A-5<br>Page: 6 of 8<br>Preparer: <name> |                       |
| Explanation: Provide amounts for projects that were physically placed in service during 2005.           |          |                                   |     |            |            |            |            |            |            |            |             |             |                |             |   |                       |
| Line No.  | Acct No. | (1)<br>AccountName                | (2) | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | (7)<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct    | (13)<br>Nov | (14)<br>Dec                                       | (15)<br>2005<br>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          | 345        | 0          | 0           | 0           | 0              | 0           | 0   | 345                   |



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| Schedule of Water Plant in Service By Primary Account- 2005 |          |                                   | FWS Properties  |         |         |         |         |         |         |         |         |          |          |          | Florida Public Service Commission |           |            |
|---|----------|-----------------------------------|---|---------|---------|---------|---------|---------|---------|---------|---------|----------|----------|----------|-----------------------------------|-----------|------------|
| Retirements January through December 2005                   |          |                                   |   |         |         |         |         |         |         |         |         |          |          |          |                                   |           |            |
| Kingswood - Water   |          |                                   |   |         |         |         |         |         |         |         |         |          |          |          | Schedule: A-5                     |           |            |
| Docket No. 060368-WS  |          |                                   |   |         |         |         |         |         |         |         |         |          |          |          | Page: 7 of 8                      |           |            |
| Schedule Year Ended: 2005                                   |          |                                   | Explanation: Provide Retirements that were physically made during 2005. |         |         |         |         |         |         |         |         |          |          |          | Preparer: <name>                  |           |            |
| Historic [x] or Projected [ ]                               |          |                                   |   |         |         |         |         |         |         |         |         |          |          |          |                                   |           |            |
| 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                      |   |         |         |         |         |         |         |         |         |          |          |          |                                   |           |            |
| 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                          |   |         |         |         |         |         |         |         |         |          |          |          |                                   |           | (251)      |
| 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       | (251)   | 0       | 0       | 0       | 0        | 0        | 0        | 0                                 |           | (251)      |



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

h)



| Schedule of Water Plant in Service By Primary Account- 2005  |          |                                   |              |              |              |              |              |              |              |              |               |               | FWS Properties   |               |               | Florida Public Service Commission |  |  |
|--|----------|-----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|------------------|---------------|---------------|-----------------------------------|--|--|
| Adjusted UPIS Balances- December 2004 through December 2005  |          |                                   |              |              |              |              |              |              |              |              |               |               |                  |               |               |                                   |  |  |
| Kingswood - Water  |          |                                   |              |              |              |              |              |              |              |              |               |               | Schedule: A-5    |               |               |                                   |  |  |
| Docket No. 060368-W  |          |                                   |              |              |              |              |              |              |              |              |               |               | 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                        | 563          | 563          | 563          | 563          | 563          | 563          | 563          | 563          | 563           | 563           | 563              | 563           | 563           | 563                               |  |  |
| 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                | 1,058        | 1,058        | 1,058        | 1,058        | 1,058        | 1,058        | 1,058        | 1,058        | 1,058         | 1,058         | 1,058            | 1,058         | 1,058         | 1,058                             |  |  |
| 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      | 1,917        | 1,917        | 1,917        | 1,917        | 1,917        | 1,917        | 1,917        | 1,917        | 1,917         | 1,917         | 1,917            | 1,917         | 1,917         | 1,917                             |  |  |
| 28   | 333.4    | Services                          | 410          | 410          | 410          | 410          | 410          | 410          | 410          | 410          | 410           | 410           | 410              | 410           | 410           | 410                               |  |  |
| 29   | 334.4    | Meters & Meter Installations      | 2,726        | 2,726        | 2,726        | 2,726        | 2,726        | 2,726        | 2,820        | 2,820        | 2,820         | 2,820         | 2,820            | 2,820         | 2,820         | 2,777                             |  |  |
| 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                             | 6,674        | 6,674        | 6,674        | 6,674        | 6,674        | 6,674        | 6,768        | 6,768        | 6,768         | 6,768         | 6,768            | 6,768         | 6,768         | 6,725                             |  |  |

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Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Kingswood

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)<br>Account Name               | (2)<br>Prior Year<br>12/31/04 | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | (7)<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct | (13)<br>Nov | (14)<br>Dec | (15)<br>Average<br>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                        | 563                           | 563        | 563        | 563        | 563        | 563        | 563        | 563        | 563         | 563         | 563         | 563         | 563         | 563                        |
| 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                | 1,058                         | 1,058      | 1,058      | 1,058      | 1,058      | 1,058      | 1,058      | 1,058      | 1,058       | 1,058       | 1,058       | 1,058       | 1,058       | 1,058                      |
| 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      | 1,917                         | 1,917      | 1,917      | 1,917      | 1,917      | 1,917      | 1,917      | 1,917      | 1,917       | 1,917       | 1,917       | 1,917       | 1,917       | 1,917                      |
| 28       | 333.4    | Services                          | 410                           | 410        | 410        | 410        | 410        | 410        | 410        | 410        | 410         | 410         | 410         | 410         | 410         | 410                        |
| 29       | 334.4    | Meters & Meter Installations      | 2,726                         | 2,726      | 2,726      | 2,726      | 2,726      | 2,726      | 2,820      | 2,820      | 2,820       | 2,820       | 2,820       | 2,820       | 2,820       | 2,777                      |
| 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           | 69          | 455         | 575         | 740         | 142                        |
| 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                             | 6,674                         | 6,674      | 6,674      | 6,674      | 6,674      | 6,674      | 6,768      | 6,768      | 6,768       | 6,837       | 7,223       | 7,343       | 7,508       | 6,866                      |
| 47       |          | Subtotal Land & Land Rights       | 1,058                         | 1,058      | 1,058      | 1,058      | 1,058      | 1,058      | 1,058      | 1,058      | 1,058       | 1,058       | 1,058       | 1,058       | 1,058       | 1,058                      |

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Schedule of Water Plant in Service By Primary Account- 2006  
CWIP to Plant -Jan through December 2006

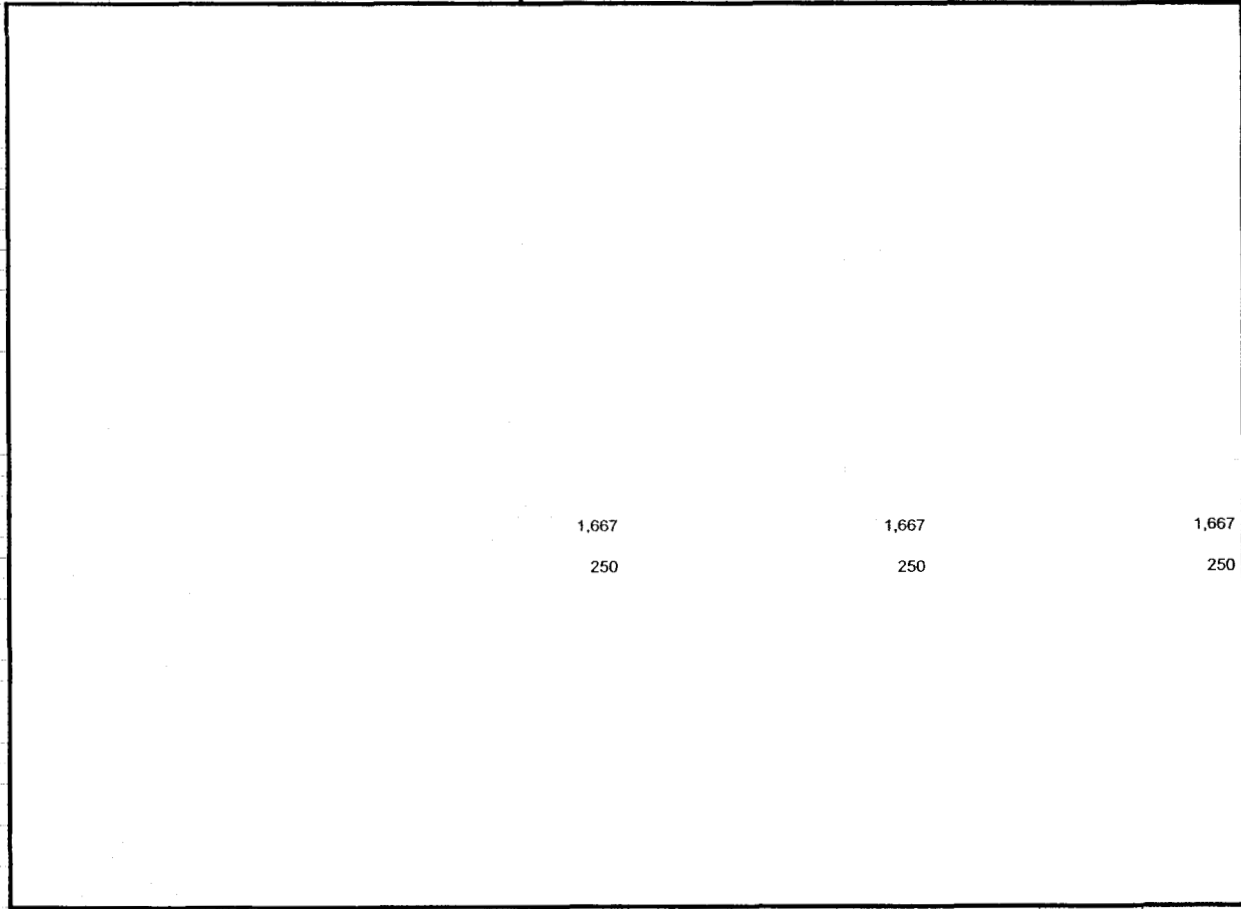
Florida Public Service Commission

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

Explanation: Provide amounts by month for projects that were physically placed in service during 2006.

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

| Line No. | Acct No. | (1) AccountName                   | (2) | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) 2006 Total |
|----------|----------|-----------------------------------|-----|---------|---------|---------|---------|---------|---------|---------|----------|----------|----------|----------|----------|-----------------|
| 1        |          | INTANGIBLE PLANT                  |     |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| 2        | 301.1    | Organization                      |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 3        | 302.1    | Franchises                        |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 4        | 339.1    | Other Plant & Misc. Equipment     |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 5        |          | SOURCE OF SUPPLY & PUMPING PLANT  |     |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| 6        | 303.2    | Land & Land Rights                |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 7        | 304.2    | Structures & Improvements         |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 8        | 305.2    | Collect. & Impound Reservoirs     |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 9        | 306.2    | Lake, River & Other Intakes       |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 10       | 307.2    | Wells & Springs                   |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 11       | 308.2    | Infiltration Galleries & Tunnels  |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 12       | 309.2    | Supply Mains                      |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 13       | 310.2    | Power Generation Equipment        |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 14       | 311.2    | Pumping Equipment                 |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 15       | 339.2    | Other Plant & Misc. Equipment     |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 16       |          | WATER TREATMENT PLANT             |     |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| 17       | 303.3    | Land & Land Rights                |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 18       | 304.3    | Structures & Improvements         |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 19       | 311.3    | Pumping Equipment                 |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 20       | 320.3    | Water Treatment Equipment         |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 21       | 339.3    | Other Plant & Misc. Equipment     |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 22       |          | TRANSMISSION & DISTRIBUTION PLANT |     |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| 23       | 303.4    | Land & Land Rights                |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 24       | 304.4    | Structures & Improvements         |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 25       | 311.4    | Pumping Equipment                 |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 26       | 330.4    | Distr. Reservoirs & Standpipes    |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 27       | 331.4    | Transm. & Distribution Mains      |     |         |         |         |         |         | 1,667   |         |          | 1,667    |          |          | 1,667    | 5,001           |
| 28       | 333.4    | Services                          |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 29       | 334.4    | Meters & Meter Installations      |     |         |         |         |         |         | 250     |         |          | 250      |          |          | 250      | 750             |
| 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 IT Adds       |
| 36       | 340.5    | Office Furniture & Equipment      |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 37       | 340.51   | Computer Equipment                |     |         |         |         |         |         |         |         |          |          |          |          |          | 0 IT Adds       |
| 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       | 1,917   | 0       | 0        | 1,917    | 0        | 0        | 1,917    | 5,751           |



9)

| Schedule of Water Plant in Service By Primary Account- 2006 Retirements-January through December 2006     |          |                                   |     |         |         |         |         |         |         |         |          |          | Florida Public Service Commission                 |          |          |                  |
|---|----------|-----------------------------------|-----|---------|---------|---------|---------|---------|---------|---------|----------|----------|---|----------|----------|------------------|
| Kingswood - Water<br>Docket No. 060368-WS<br>Schedule Year Ended: 2006<br>Historic [ ] or Projected [ x ] |          |                                   |     |         |         |         |         |         |         |         |          |          | Schedule: A-5<br>Page: 7 of 8<br>Preparer: <name> |          |          |                  |
| Explanation: Provide Retirements that were physically made 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 Totals |
| 1   |          | INTANGIBLE PLANT                  |     |         |         |         |         |         |         |         |          |          |   |          |          |                  |
| 2   | 301.1    | Organization                      |     |         |         |         |         |         |         |         |          |          |   |          |          | 0                |
| 3   | 302.1    | Franchises                        |     |         |         |         |         |         |         |         |          |          |   |          |          | 0                |
| 4   | 339.1    | Other Plant & Misc. Equipment     |     |         |         |         |         |         |         |         |          |          |   |          |          | 0                |
| 5   |          | SOURCE OF SUPPLY & PUMPING PLANT  |     |         |         |         |         |         |         |         |          |          |   |          |          |                  |
| 6   | 303.2    | Land & Land Rights                |     |         |         |         |         |         |         |         |          |          |   |          |          | 0                |
| 7   | 304.2    | Structures & Improvements         |     |         |         |         |         |         |         |         |          |          |   |          |          | 0                |
| 8   | 305.2    | Collect. & Impound Reservoirs     |     |         |         |         |         |         |         |         |          |          |   |          |          | 0                |
| 9   | 306.2    | Lake, River & Other intakes       |     |         |         |         |         |         |         |         |          |          |   |          |          | 0                |
| 10  | 307.2    | Wells & Springs                   |     |         |         |         |         |         |         |         |          |          |   |          |          | 0                |
| 11  | 308.2    | Infiltration Galleries & Tunnels  |     |         |         |         |         |         |         |         |          |          |   |          |          | 0                |
| 12  | 309.2    | Supply Mains                      |     |         |         |         |         |         |         |         |          |          |   |          |          | 0                |
| 13  | 310.2    | Power Generation Equipment        |     |         |         |         |         |         |         |         |          |          |   |          |          | 0                |
| 14  | 311.2    | Pumping Equipment                 |     |         |         |         |         |         |         |         |          |          |   |          |          | 0                |
| 15  | 339.2    | Other Plant & Misc. Equipment     |     |         |         |         |         |         |         |         |          |          |   |          |          | 0                |
| 16  |          | WATER TREATMENT PLANT             |     |         |         |         |         |         |         |         |          |          |   |          |          |                  |
| 17  | 303.3    | Land & Land Rights                |     |         |         |         |         |         |         |         |          |          |   |          |          | 0                |
| 18  | 304.3    | Structures & Improvements         |     |         |         |         |         |         |         |         |          |          |   |          |          | 0                |
| 19  | 311.3    | Pumping Equipment                 |     |         |         |         |         |         |         |         |          |          |   |          |          | 0                |
| 20  | 320.3    | Water Treatment Equipment         |     |         |         |         |         |         |         |         |          |          |   |          |          | 0                |
| 21  | 339.3    | Other Plant & Misc. Equipment     |     |         |         |         |         |         |         |         |          |          |   |          |          | 0                |
| 22  |          | TRANSMISSION & DISTRIBUTION PLANT |     |         |         |         |         |         |         |         |          |          |   |          |          |                  |
| 23  | 303.4    | Land & Land Rights                |     |         |         |         |         |         |         |         |          |          |   |          |          | 0                |
| 24  | 304.4    | Structures & Improvements         |     |         |         |         |         |         |         |         |          |          |   |          |          | 0                |
| 25  | 311.4    | Pumping Equipment                 |     |         |         |         |         |         |         |         |          |          |   |          |          | 0                |
| 26  | 330.4    | Distr. Reservoirs & Standpipes    |     |         |         |         |         |         |         |         |          |          |   |          |          | 0                |
| 27  | 331.4    | Transm. & Distribution Mains      |     |         |         |         |         |         | (181)   |         |          | (181)    |   | (181)    |          | (543)            |
| 28  | 333.4    | Services                          |     |         |         |         |         |         |         |         |          |          |   |          |          | 0                |
| 29  | 334.4    | Meters & Meter Installations      |     |         |         |         |         |         | (109)   |         |          | (109)    |   | (109)    |          | (327)            |
| 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       | (290)   | 0       | 0        | (290)    | 0   | 0        | (290)    | (870)            |

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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

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

Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2006

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

| Line No. | Acct No. | (1)<br>AccountName                | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15)<br>Total |
|----------|----------|-----------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|---------------|
|          |          |                                   |     | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug  | Sep  | Oct  | Nov  | Dec  | 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<br>Adjusted UPIS Balances- December 2005 through December 2006 |          |                                   |                               |                 |                 |                 |                 |                 |                 |                 |                  |                  | FWS Properties   |                  |                  | Florida Public Service Commission                 |  |  |
|--|----------|-----------------------------------|-------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|--|------------------|------------------|---|--|--|
| Kingswood - Water<br>Docket No. 060368-WS<br>Schedule Year Ended: 2006<br>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 |                  |                  | Schedule: A-5<br>Page: 4 of 8<br>Preparer: <name> |  |  |
| Line No.   | Acct No. | (1)<br>AccountName                | (2)<br>Prior Year<br>12/31/05 | (3)<br>01/31/06 | (4)<br>02/28/06 | (5)<br>03/31/06 | (6)<br>04/30/06 | (7)<br>05/31/06 | (8)<br>06/30/06 | (9)<br>07/31/06 | (10)<br>08/31/06 | (11)<br>09/30/06 | (12)<br>10/31/06   | (13)<br>11/30/06 | (14)<br>12/31/06 | (15)<br>Average<br>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                        | 563                           | 563             | 563             | 563             | 563             | 563             | 563             | 563             | 563              | 563              | 563  | 563              | 563              | 563   |  |  |
| 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                | 1,058                         | 1,058           | 1,058           | 1,058           | 1,058           | 1,058           | 1,058           | 1,058           | 1,058            | 1,058            | 1,058  | 1,058            | 1,058            | 1,058   |  |  |
| 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      | 1,917                         | 1,917           | 1,917           | 1,917           | 1,917           | 1,917           | 3,403           | 3,403           | 3,403            | 4,889            | 4,889  | 4,889            | 6,375            | 3,289   |  |  |
| 28   | 333.4    | Services                          | 410                           | 410             | 410             | 410             | 410             | 410             | 410             | 410             | 410              | 410              | 410  | 410              | 410              | 410   |  |  |
| 29   | 334.4    | Meters & Meter Installations      | 2,820                         | 2,820           | 2,820           | 2,820           | 2,820           | 2,820           | 2,961           | 2,961           | 2,961            | 3,102            | 3,102  | 3,102            | 3,243            | 2,950   |  |  |
| 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                             | 6,768                         | 6,768           | 6,768           | 6,768           | 6,768           | 6,768           | 8,395           | 8,395           | 8,395            | 10,022           | 10,022   | 10,022           | 11,649           | 8,270   |  |  |

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Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Kingswood

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)<br>Account Name               | (2)<br>Prior Year<br>12/31/05 | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | (7)<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct | (13)<br>Nov | (14)<br>Dec | (15)<br>Average<br>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                        | 563                           | 563        | 563        | 563        | 563        | 563        | 563        | 563        | 563         | 563         | 563         | 563         | 563         | 563                        |
| 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                | 1,058                         | 1,058      | 1,058      | 1,058      | 1,058      | 1,058      | 1,058      | 1,058      | 1,058       | 1,058       | 1,058       | 1,058       | 1,058       | 1,058                      |
| 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      | 1,917                         | 1,917      | 1,917      | 1,917      | 1,917      | 1,917      | 3,403      | 3,403      | 3,403       | 4,889       | 4,889       | 4,889       | 6,375       | 3,289                      |
| 28       | 333.4    | Services                          | 410                           | 410        | 410        | 410        | 410        | 410        | 410        | 410        | 410         | 410         | 410         | 410         | 410         | 410                        |
| 29       | 334.4    | Meters & Meter Installations      | 2,820                         | 2,820      | 2,820      | 2,820      | 2,820      | 2,820      | 2,961      | 2,961      | 2,961       | 3,102       | 3,102       | 3,102       | 3,243       | 2,950                      |
| 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                | 740                           | 740        | 740        | 805        | 805        | 1,067      | 1,114      | 1,114      | 1,114       | 1,114       | 1,114       | 1,114       | 2,606       | 1,091                      |
| 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                             | 7,508                         | 7,508      | 7,508      | 7,572      | 7,572      | 7,835      | 9,509      | 9,509      | 9,509       | 11,136      | 11,136      | 11,136      | 14,255      | 9,361                      |
| 47       |          | Subtotal Land & Land Rights       | 1,058                         | 1,058      | 1,058      | 1,058      | 1,058      | 1,058      | 1,058      | 1,058      | 1,058       | 1,058       | 1,058       | 1,058       | 1,058       | 1,058                      |

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| Schedule of Water Plant in Service By Primary Account- 2007<br>CWIP to Plant -Jan through December 2007  |          |                                   | FWS Properties  |            |            |            |            |            |            |            |            |             | Florida Public Service Commission                 |             |               |
|--|----------|-----------------------------------|---|------------|------------|------------|------------|------------|------------|------------|------------|-------------|---|-------------|---------------|
| Kingswood - Water<br>Docket No. 060368-WS<br>Schedule Year Ended: 2007<br>Historic [ ] or Projected [x ] |          |                                   | Explanation: Provide amounts for projects that were physically placed in service during 2007. |            |            |            |            |            |            |            |            |             | Schedule: A-5<br>Page: 6 of 8<br>Preparer: <name> |             |               |
| Line No.   | Acct No. | AccountName                       | (1)<br>Jan  | (2)<br>Feb | (3)<br>Mar | (4)<br>Apr | (5)<br>May | (6)<br>Jun | (7)<br>Jul | (8)<br>Aug | (9)<br>Sep | (10)<br>Oct | (11)<br>Nov                                       | (12)<br>Dec | (13)<br>Total |
| 1  |          | INTANGIBLE PLANT                  |   |            |            |            |            |            |            |            |            |             |   |             |               |
| 2  | 301.1    | Organization                      |   |            |            |            |            |            |            |            |            |             |   |             | 0             |
| 3  | 302.1    | Franchises                        |   |            |            |            |            |            |            |            |            |             |   |             | 0             |
| 4  | 339.1    | Other Plant & Misc. Equipment     |   |            |            |            |            |            |            |            |            |             |   |             | 0             |
| 5  |          | SOURCE OF SUPPLY & PUMPING PLANT  |   |            |            |            |            |            |            |            |            |             |   |             |               |
| 6  | 303.2    | Land & Land Rights                |   |            |            |            |            |            |            |            |            |             |   |             | 0             |
| 7  | 304.2    | Structures & Improvements         |   |            |            |            |            |            |            |            |            |             |   |             | 0             |
| 8  | 305.2    | Collect. & Impound Reservoirs     |   |            |            |            |            |            |            |            |            |             |   |             | 0             |
| 9  | 306.2    | Lake, River & Other intakes       |   |            |            |            |            |            |            |            |            |             |   |             | 0             |
| 10   | 307.2    | Wells & Springs                   |   |            |            |            |            |            |            |            |            |             |   |             | 0             |
| 11   | 308.2    | Infiltration Galleries & Tunnels  |   |            |            |            |            |            |            |            |            |             |   |             | 0             |
| 12   | 309.2    | Supply Mains                      |   |            |            |            |            |            |            |            |            |             |   |             | 0             |
| 13   | 310.2    | Power Generation Equipment        |   |            |            |            |            |            |            |            |            |             |   |             | 0             |
| 14   | 311.2    | Pumping Equipment                 |   |            |            |            |            |            |            |            |            |             |   |             | 0             |
| 15   | 339.2    | Other Plant & Misc. Equipment     |   |            |            |            |            |            |            |            |            |             |   |             | 0             |
| 16   |          | WATER TREATMENT PLANT             |   |            |            |            |            |            |            |            |            |             |   |             |               |
| 17   | 303.3    | Land & Land Rights                |   |            |            |            |            |            |            |            |            |             |   |             | 0             |
| 18   | 304.3    | Structures & Improvements         |   |            |            |            |            |            |            |            |            |             |   |             | 0             |
| 19   | 311.3    | Pumping Equipment                 |   |            |            |            |            |            |            |            |            |             |   |             | 0             |
| 20   | 320.3    | Water Treatment Equipment         |   |            |            |            |            |            |            |            |            |             |   |             | 0             |
| 21   | 339.3    | Other Plant & Misc. Equipment     |   |            |            |            |            |            |            |            |            |             |   |             | 0             |
| 22   |          | TRANSMISSION & DISTRIBUTION PLANT |   |            |            |            |            |            |            |            |            |             |   |             |               |
| 23   | 303.4    | Land & Land Rights                |   |            |            |            |            |            |            |            |            |             |   |             | 0             |
| 24   | 304.4    | Structures & Improvements         |   |            |            |            |            |            |            |            |            |             |   |             | 0             |
| 25   | 311.4    | Pumping Equipment                 |   |            |            |            |            |            |            |            |            |             |   |             | 0             |
| 26   | 330.4    | Distr. Reservoirs & Standpipes    |   |            |            |            |            |            |            |            |            |             |   |             | 0             |
| 27   | 331.4    | Transm. & Distribution Mains      |   |            | 1,250      |            |            | 1,250      |            |            | 1,250      |             |   | 1,250       | 5,000         |
| 28   | 333.4    | Services                          |   |            |            |            |            |            |            |            |            |             |   |             | 0             |
| 29   | 334.4    | Meters & Meter Installations      |   |            | 188        |            |            | 188        |            |            | 188        |             |   | 188         | 752           |
| 30   | 335.4    | Hydrants                          |   |            |            |            |            |            |            |            |            |             |   |             | 0             |
| 31   | 336.4    | Backflow Prevention               |   |            |            |            |            |            |            |            |            |             |   |             | 0             |
| 32   | 339.4    | Other Plant & Misc. Equipment     |   |            |            |            |            |            |            |            |            |             |   |             | 0             |
| 33   |          | GENERAL PLANT                     |   |            |            |            |            |            |            |            |            |             |   |             |               |
| 34   | 303.5    | Land & Land Rights                |   |            |            |            |            |            |            |            |            |             |   |             | 0             |
| 35   | 304.5    | Structures & Improvements         |   |            |            |            |            |            |            |            |            |             |   |             | 0             |
| 36   | 340.5    | Office Furniture & Equipment      |   |            |            |            |            |            |            |            |            |             |   |             | 0             |
| 37   | 340.51   | Computer Equipment                |   |            |            |            |            |            |            |            |            |             |   |             | 0             |
| 38   | 341.5    | Transportation Equipment          |   |            |            |            |            |            |            |            |            |             |   |             | 0             |
| 39   | 342.5    | Stores Equipment                  |   |            |            |            |            |            |            |            |            |             |   |             | 0             |
| 40   | 343.5    | Tools, Shop & Garage Equipment    |   |            |            |            |            |            |            |            |            |             |   |             | 0             |
| 41   | 344.5    | Laboratory Equipment              |   |            |            |            |            |            |            |            |            |             |   |             | 0             |
| 42   | 345.5    | Power Operated Equipment          |   |            |            |            |            |            |            |            |            |             |   |             | 0             |
| 43   | 346.5    | Communication Equipment           |   |            |            |            |            |            |            |            |            |             |   |             | 0             |
| 44   | 347.5    | Miscellaneous Equipment           |   |            |            |            |            |            |            |            |            |             |   |             | 0             |
| 45   | 348.5    | Other Tangible Plant              |   |            |            |            |            |            |            |            |            |             |   |             | 0             |
| 46   |          | TOTAL                             | 0   | 0          | 1,438      | 0          | 0          | 1,438      | 0          | 0          | 1,438      | 0           | 0   | 1,438       | 5,752         |

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| Schedule of Water Plant in Service By Primary Account- 2007            |          |                                   |     |         |         |         |         |         |         |         |          |          | Florida Public Service Commission |          |          |                 |
|--|----------|-----------------------------------|-----|---------|---------|---------|---------|---------|---------|---------|----------|----------|-----------------------------------|----------|----------|-----------------|
| Retirements-January through December 2007                              |          |                                   |     |         |         |         |         |         |         |         |          |          |                                   |          |          |                 |
| Kingswood - Water  |          |                                   |     |         |         |         |         |         |         |         |          |          | Schedule: A-5                     |          |          |                 |
| Docket No. 060368-WS   |          |                                   |     |         |         |         |         |         |         |         |          |          | Page: 7 of 8                      |          |          |                 |
| Schedule Year Ended: 2007  |          |                                   |     |         |         |         |         |         |         |         |          |          | Preparer: <name>                  |          |          |                 |
| Historic [ ] or Projected [x]  |          |                                   |     |         |         |         |         |         |         |         |          |          |                                   |          |          |                 |
| 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                  |     |         |         |         |         |         |         |         |          |          |                                   |          |          |                 |
| 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      |     |         |         | (136)   |         |         | (136)   |         |          | (136)    |                                   | (136)    |          | (544)           |
| 28   | 333.4    | Services                          |     |         |         |         |         |         |         |         |          |          |                                   |          |          | 0               |
| 29   | 334.4    | Meters & Meter Installations      |     |         |         |         |         |         |         |         |          |          |                                   |          |          | 0               |
| 30   | 335.4    | Hydrants                          |     |         |         | (82)    |         |         | (82)    |         |          | (82)     |                                   | (82)     |          | (328)           |
| 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       | (218)   | 0       | 0       | (218)   | 0       | 0        | (218)    | 0                                 | 0        | (218)    | (872)           |

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| Schedule of Water Plant in Service By Primary Account- 2007<br>Adjustments to UPIS-January through December 2007 |          | FWS Properties   |     |            |            |            |            |            |            |            |             |             | Florida Public Service Commission |             |             |                       |
|--|----------|--|-----|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-----------------------------------|-------------|-------------|-----------------------|
| Kingswood - Water  |          | =input field   |     |            |            |            |            |            |            |            |             |             | Schedule:                         | A-5         |             |                       |
| Docket No. 060368-WS   |          | Explanation: Provide Adjustments to UPIS Ammendatory Order balances other than |     |            |            |            |            |            |            |            |             |             | Page:                             | 8 of 8      |             |                       |
| Schedule Year Ended: 2007  |          | changes resulting from CWIP closed to Plan or Retirements for 2007.            |     |            |            |            |            |            |            |            |             |             | Preparer:                         | <name>      |             |                       |
| Historic [ ] or Projected [x]  |          |  |     |            |            |            |            |            |            |            |             |             |                                   |             |             |                       |
| Line No.   | Acct No. | (1)<br>AccountName   | (2) | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | (7)<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct                       | (13)<br>Nov | (14)<br>Dec | (15)<br>2007<br>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<br>Adjusted UPIS Balances- December 2006 through December 2007 |          |                                   |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  | FWS Properties   |                  | Florida Public Service Commission |                         |
|--|----------|-----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|--|------------------|-----------------------------------|-------------------------|
| Kingswood - Water<br>Docket No. 060368-W5<br>Schedule Year Ended: 2007<br>Historic [ ] or Projected [x ]                   |          |                                   |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  | Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average |                  | Schedule:<br>Page:<br>Preparer:   | A-5<br>4 of 8<br><name> |
| Line No.   | Acct No. | (1)<br>AccountName                | (2)<br>12/31/06 | (3)<br>01/31/07 | (4)<br>02/28/07 | (5)<br>03/31/07 | (6)<br>04/30/07 | (7)<br>05/31/07 | (8)<br>06/30/07 | (9)<br>07/31/07 | (10)<br>08/31/07 | (11)<br>09/30/07 | (12)<br>10/31/07   | (13)<br>11/30/07 | (14)<br>12/31/07                  | (15)<br>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                        | 563             | 563             | 563             | 563             | 563             | 563             | 563             | 563             | 563              | 563              | 563  | 563              | 563                               | 563                     |
| 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                | 1,058           | 1,058           | 1,058           | 1,058           | 1,058           | 1,058           | 1,058           | 1,058           | 1,058            | 1,058            | 1,058  | 1,058            | 1,058                             | 1,058                   |
| 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      | 6,375           | 6,375           | 6,375           | 7,489           | 7,489           | 7,489           | 8,603           | 8,603           | 8,603            | 9,717            | 9,717  | 9,717            | 10,831                            | 8,260                   |
| 28   | 333.4    | Services                          | 410             | 410             | 410             | 410             | 410             | 410             | 410             | 410             | 410              | 410              | 410  | 410              | 410                               | 410                     |
| 29   | 334.4    | Meters & Meter Installations      | 3,243           | 3,243           | 3,243           | 3,349           | 3,349           | 3,349           | 3,455           | 3,455           | 3,455            | 3,561            | 3,561  | 3,561            | 3,667                             | 3,422                   |
| 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                             | 11,649          | 11,649          | 11,649          | 12,869          | 12,869          | 12,869          | 14,089          | 14,089          | 14,089           | 15,309           | 15,309   | 15,309           | 16,529                            | 13,713                  |
|  |          |                                   |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |  |                  | TRUE                              | TRUE                    |

23a

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Kingswood

Docket No. 060368-W5

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 | Acct No. | (1)<br>Account Name               | (2)<br>Prior Year<br>12/31/06 | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | (7)<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct | (13)<br>Nov | (14)<br>Dec | (15)<br>Average<br>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                        | 563                           | 563        | 563        | 563        | 563        | 563        | 563        | 563        | 563         | 563         | 563         | 563         | 563         | 563                        |
| 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                | 1,058                         | 1,058      | 1,058      | 1,058      | 1,058      | 1,058      | 1,058      | 1,058      | 1,058       | 1,058       | 1,058       | 1,058       | 1,058       | 1,058                      |
| 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      | 6,375                         | 6,375      | 6,375      | 7,489      | 7,489      | 7,489      | 8,603      | 8,603      | 8,603       | 9,717       | 9,717       | 9,717       | 10,831      | 8,260                      |
| 28   | 333.4    | Services                          | 410                           | 410        | 410        | 410        | 410        | 410        | 410        | 410        | 410         | 410         | 410         | 410         | 410         | 410                        |
| 29   | 334.4    | Meters & Meter Installations      | 3,243                         | 3,243      | 3,243      | 3,349      | 3,349      | 3,349      | 3,455      | 3,455      | 3,455       | 3,561       | 3,561       | 3,561       | 3,667       | 3,422                      |
| 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                | 2,606                         | 2,658      | 2,726      | 2,856      | 2,961      | 3,044      | 3,126      | 3,189      | 3,246       | 3,348       | 3,402       | 3,455       | 3,521       | 3,088                      |
| 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                             | 14,255                        | 14,307     | 14,375     | 15,725     | 15,830     | 15,912     | 17,215     | 17,278     | 17,335      | 18,657      | 18,711      | 18,763      | 20,050      | 16,801                     |
| 47   |          | Subtotal Land & Land Rights       | 1,058                         | 1,058      | 1,058      | 1,058      | 1,058      | 1,058      | 1,058      | 1,058      | 1,058       | 1,058       | 1,058       | 1,058       | 1,058       | 1,058                      |

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| Schedule of Water Accumulated Depreciation By Primary Account- 2004 |          |                                   |              | FWS Properties  |              |              |              | Florida Public Service Commission |              |  |  |
|---|----------|-----------------------------------|--------------|---|--------------|--------------|--------------|-----------------------------------|--------------|--|--|
| June through December Accum Dep'n Balances per Books- 2004          |          |                                   |              |   |              |              |              |                                   |              |  |  |
| Kingswood - Water   |          |                                   |              | 108 [input field] 6401 FWS Kingswood - Water  |              |              |              | Schedule: A-9                     |              |  |  |
| Docket No. 060368-WS  |          |                                   |              | Explanation: Provide Accumulated Depreciation balances by account for the period            |              |              |              | Page: 2 of 8                      |              |  |  |
| Schedule Year Ended: 2004   |          |                                   |              | beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA)        |              |              |              | Preparer: <name>                  |              |  |  |
| 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.  | 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 |          | Florida Public Service Commission |              |              |              |              |              |              |              |              |              |               |               |               |               |                      |      |
|--|----------|-----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|---------------|---------------|----------------------|------|
| Monthly Accumulated Depreciation Balances - per books - 2005         |          | Schedule: A-9                     |              |              |              |              |              |              |              |              |              |               |               |               |               |                      |      |
| Kingswood - Water  |          | Page: 2 of 8                      |              |              |              |              |              |              |              |              |              |               |               |               |               |                      |      |
| Docket No. 060368-WS   |          | Preparer: <name>                  |              |              |              |              |              |              |              |              |              |               |               |               |               |                      |      |
| Schedule Year Ended: 2005  |          |                                   |              |              |              |              |              |              |              |              |              |               |               |               |               |                      |      |
| Historic [x] or Projected [ ]  |          |                                   |              |              |              |              |              |              |              |              |              |               |               |               |               |                      |      |
| Line No.   | Acct No. | Account Name                      | (1) 12/31/04 | (2) 01/31/05 | (3) 02/28/05 | (4) 03/31/05 | (5) 04/30/05 | (6) 05/31/05 | (7) 06/30/05 | (8) 07/31/05 | (9) 08/31/05 | (10) 09/30/05 | (11) 10/31/05 | (12) 11/30/05 | (13) 12/31/05 | (14) Average Balance | (15) |
| 1  |          | INTANGIBLE PLANT                  |              |              |              |              |              |              |              |              |              |               |               |               |               |                      |      |
| 2  | 301.1    | Organization                      | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0                    | 0    |
| 3  | 302.1    | Franchises                        | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0                    | 0    |
| 4  | 339.1    | Other Plant & Misc. Equipment     | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0                    | 0    |
| 5  |          | SOURCE OF SUPPLY & PUMPING PLANT  |              |              |              |              |              |              |              |              |              |               |               |               |               |                      |      |
| 6  | 303.2    | Land & Land Rights                | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0                    | 0    |
| 7  | 304.2    | Structures & Improvements         | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0                    | 0    |
| 8  | 305.2    | Collect. & Impound Reservoirs     | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0                    | 0    |
| 9  | 306.2    | Lake, River & Other Intakes       | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0                    | 0    |
| 10   | 307.2    | Wells & Springs                   | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0                    | 0    |
| 11   | 308.2    | Infiltration Galleries & Tunnels  | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0                    | 0    |
| 12   | 309.2    | Supply Mains                      | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0                    | 0    |
| 13   | 310.2    | Power Generation Equipment        | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0                    | 0    |
| 14   | 311.2    | Pumping Equipment                 | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0                    | 0    |
| 15   | 339.2    | Other Plant & Misc. Equipment     | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0                    | 0    |
| 16   |          | WATER TREATMENT PLANT             |              |              |              |              |              |              |              |              |              |               |               |               |               |                      |      |
| 17   | 303.3    | Land & Land Rights                | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0                    | 0    |
| 18   | 304.3    | Structures & Improvements         | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0                    | 0    |
| 19   | 311.3    | Pumping Equipment                 | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0                    | 0    |
| 20   | 320.3    | Water Treatment Equipment         | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0                    | 0    |
| 21   | 339.3    | Other Plant & Misc. Equipment     | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0                    | 0    |
| 22   |          | TRANSMISSION & DISTRIBUTION PLANT |              |              |              |              |              |              |              |              |              |               |               |               |               |                      |      |
| 23   | 303.4    | Land & Land Rights                | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0                    | 0    |
| 24   | 304.4    | Structures & Improvements         | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0                    | 0    |
| 25   | 311.4    | Pumping Equipment                 | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0                    | 0    |
| 26   | 330.4    | Dist. Reservoirs & Standpipes     | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0                    | 0    |
| 27   | 331.4    | Transm. & Distribution Mains      | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0                    | 0    |
| 28   | 333.4    | Services                          | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0                    | 0    |
| 29   | 334.4    | Meters & Meter Installations      | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0                    | 0    |
| 30   | 335.4    | Hydrants                          | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0                    | 0    |
| 31   | 336.4    | Backflow Prevention               | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0                    | 0    |
| 32   | 339.4    | Other Plant & Misc. Equipment     | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0                    | 0    |
| 33   |          | GENERAL PLANT                     |              |              |              |              |              |              |              |              |              |               |               |               |               |                      |      |
| 34   | 303.5    | Land & Land Rights                | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0                    | 0    |
| 35   | 304.5    | Structures & Improvements         | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0                    | 0    |
| 36   | 340.5    | Office Furniture & Equipment      | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0                    | 0    |
| 37   | 340.51   | Computer Equipment                | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0                    | 0    |
| 38   | 341.5    | Transportation Equipment          | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0                    | 0    |
| 39   | 342.5    | Stores Equipment                  | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0                    | 0    |
| 40   | 343.5    | Tools, Shop, & Garage Equipment   | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0                    | 0    |
| 41   | 344.5    | Laboratory Equipment              | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0                    | 0    |
| 42   | 345.5    | Power Operated Equipment          | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0                    | 0    |
| 43   | 346.5    | Communication Equipment           | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0                    | 0    |
| 44   | 347.5    | Miscellaneous Equipment           | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0                    | 0    |
| 45   | 348.5    | Other Tangible Plant              | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0                    | 0    |
| 46   |          | TOTAL                             | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0                    | 0    |

25a

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Kingswood

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

Schedule: A-9

Page: 2 of 5

Preparer: Robert M. Griffin

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

| Line No. | Acct No. | (1)<br>Account Name               | (2)<br>Prior Year<br>12/31/04 | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | (7)<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct | (13)<br>Nov | (14)<br>Dec | (15)<br>Average<br>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

Kingswood - Water      108      6401      =input field      FWS      Kingswood - 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)<br>Account Name               | (2)<br>12/31/05 | (3)<br>01/31/06 | (4)<br>02/28/06 | (5)<br>03/31/06 | (6)<br>04/30/06 | (7)<br>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               | 309             |
| 4        | 339.1    | Other Plant & Misc. Equipment     | 0               | 0               | 0               | 0               | 0               | 0               |
| 5        |          | SOURCE OF SUPPLY & PUMPING PLANT  |                 |                 |                 |                 |                 |                 |
| 6        | 303.2    | Land & Land Rights                | 0               | 0               | 0               | 0               | 0               | 0               |
| 7        | 304.2    | Structures & Improvements         | 0               | 0               | 0               | 0               | 0               | 0               |
| 8        | 305.2    | Collect. & Impound Reservoirs     | 0               | 0               | 0               | 0               | 0               | 0               |
| 9        | 306.2    | Lake, River & Other Intakes       | 0               | 0               | 0               | 0               | 0               | 0               |
| 10       | 307.2    | Wells & Springs                   | 0               | 0               | 0               | 0               | 0               | 0               |
| 11       | 308.2    | Infiltration Galleries & Tunnels  | 0               | 0               | 0               | 0               | 0               | 0               |
| 12       | 309.2    | Supply Mains                      | 0               | 0               | 0               | 0               | 0               | 0               |
| 13       | 310.2    | Power Generation Equipment        | 0               | 0               | 0               | 0               | 0               | 0               |
| 14       | 311.2    | Pumping Equipment                 | 0               | 0               | 0               | 0               | 0               | 0               |
| 15       | 339.2    | Other Plant & Misc. Equipment     | 0               | 0               | 0               | 0               | 0               | 0               |
| 16       |          | WATER TREATMENT PLANT             |                 |                 |                 |                 |                 |                 |
| 17       | 303.3    | Land & Land Rights                | 0               | 0               | 0               | 0               | 0               | 0               |
| 18       | 304.3    | Structures & Improvements         | 0               | 0               | 0               | 0               | 0               | 0               |
| 19       | 311.3    | Pumping Equipment                 | 0               | 0               | 0               | 0               | 0               | 0               |
| 20       | 320.3    | Water Treatment Equipment         | 0               | 0               | 0               | 0               | 0               | 0               |
| 21       | 339.3    | Other Plant & Misc. Equipment     | 0               | 0               | 0               | 0               | 0               | 0               |
| 22       |          | TRANSMISSION & DISTRIBUTION PLANT |                 |                 |                 |                 |                 |                 |
| 23       | 303.4    | Land & Land Rights                | 0               | 0               | 0               | 0               | 0               | 0               |
| 24       | 304.4    | Structures & Improvements         | 0               | 0               | 0               | 0               | 0               | 0               |
| 25       | 311.4    | Pumping Equipment                 | 0               | 0               | 0               | 0               | 0               | 0               |
| 26       | 330.4    | Distr. Reservoirs & Standpipes    | 0               | 0               | 0               | 0               | 0               | 0               |
| 27       | 331.4    | Transm. & Distribution Mains      | 0               | 0               | 0               | 0               | 0               | 0               |
| 28       | 333.4    | Services                          | 0               | 0               | 0               | 0               | 0               | 1,808           |
| 29       | 334.4    | Meters & Meter Installations      | 0               | 0               | 0               | 0               | 0               | 410             |
| 30       | 335.4    | Hydrants                          | 0               | 0               | 0               | 0               | 0               | 2,205           |
| 31       | 336.4    | Backflow Prevention               | 0               | 0               | 0               | 0               | 0               | 0               |
| 32       | 339.4    | Other Plant & Misc. Equipment     | 0               | 0               | 0               | 0               | 0               | 0               |
| 33       |          | GENERAL PLANT                     |                 |                 |                 |                 |                 |                 |
| 34       | 303.5    | Land & Land Rights                | 0               | 0               | 0               | 0               | 0               | 0               |
| 35       | 304.5    | Structures & Improvements         | 0               | 0               | 0               | 0               | 0               | 0               |
| 36       | 340.5    | Office Furniture & Equipment      | 0               | 0               | 0               | 0               | 0               | 0               |
| 37       | 340.51   | Computer Equipment                | 0               | 0               | 0               | 0               | 0               | 0               |
| 38       | 341.5    | Transportation Equipment          | 0               | 0               | 0               | 0               | 0               | 0               |
| 39       | 342.5    | Stores Equipment                  | 0               | 0               | 0               | 0               | 0               | 0               |
| 40       | 343.5    | Tools, Shop & Garage Equipment    | 0               | 0               | 0               | 0               | 0               | 0               |
| 41       | 344.5    | Laboratory Equipment              | 0               | 0               | 0               | 0               | 0               | 0               |
| 42       | 345.5    | Power Operated Equipment          | 0               | 0               | 0               | 0               | 0               | 0               |
| 43       | 346.5    | Communication Equipment           | 0               | 0               | 0               | 0               | 0               | 0               |
| 44       | 347.5    | Miscellaneous Equipment           | 0               | 0               | 0               | 0               | 0               | 0               |
| 45       | 348.5    | Other Tangible Plant              | 0               | 0               | 0               | 0               | 0               | 0               |
| 46       |          | TOTAL                             | 0               | 0               | 0               | 0               | 0               | 4,732           |

26



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

**Florida Public Service Commission**

**Kingswood**  
**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)<br>Description            | (2)<br>Water<br>Year End<br>Balance | (3)<br>Sewer<br>Year End<br>Balance |
|---|-------------------------------|-------------------------------------|-------------------------------------|
| <b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b> |                               |                                     |                                     |
| 2000  |                               |                                     |                                     |
| 30  | Additions                     |                                     | NA                                  |
| 31  | Retirements                   |                                     | NA                                  |
| 32  | Adjustments                   |                                     | NA                                  |
| 33  | 12/31/00 Balance              |                                     | NA                                  |
| 2001  |                               |                                     |                                     |
| 34  | Additions                     |                                     | NA                                  |
| 35  | Retirements                   |                                     | NA                                  |
| 36  | Adjustments                   |                                     | NA                                  |
| 37  | 12/31/01 Balance              |                                     | NA                                  |
| 2002  |                               |                                     |                                     |
| 38  | Additions                     |                                     | NA                                  |
| 39  | Retirements                   |                                     | NA                                  |
| 40  | Adjustments                   |                                     | NA                                  |
| 41  | 12/31/02 Balance              |                                     | NA                                  |
| 2003  |                               |                                     |                                     |
| 42  | Additions                     |                                     | NA                                  |
| 43  | Retirements                   |                                     | NA                                  |
| 44  | Adjustments                   |                                     | NA                                  |
| 45  | 06/30/04 Amend. Order Balance | 4,471                               | NA                                  |
| 2004  |                               |                                     |                                     |
| 46  | Additions                     | 101                                 | NA                                  |
| 47  | Retirements                   | 0                                   | NA                                  |
| 48  | Adjustments                   | 0                                   | NA                                  |
| 49  | 12/31/04 Balance              | 4,572                               | NA                                  |
| 2005  |                               |                                     |                                     |
| 50  | Additions                     | 196                                 | NA                                  |
| 51  | Retirements                   | (251)                               | NA                                  |
| 52  | Adjustments                   | 26                                  | NA                                  |
| 53  | 12/31/05 Balance              | 4,542                               | NA                                  |
| 2006  |                               |                                     |                                     |
| 54  | Additions                     | 241                                 | NA                                  |
| 55  | Retirements                   | (870)                               | NA                                  |
| 56  | Adjustments                   | 187                                 | NA                                  |
| 57  | 12/31/06 Balance              | 4,099                               | NA                                  |
| 2007  |                               |                                     |                                     |
| 58  | Additions                     | 382                                 | NA                                  |
| 59  | Retirements                   | (872)                               | NA                                  |
| 60  | Adjustments                   | 521                                 | NA                                  |
| 61  | 12/31/07 Balance              | 4,130                               | NA                                  |

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                             |          |  |                               |                 |                 |                 |                 |                 |                                   |  |  |
| Kingswood - Water   |          | =input field   |                               |                 |                 |                 |                 |                 | Schedule: A-9                     |  |  |
| Docket No. 060368-WS  |          | Explanation: Provide Accum Depn balances by account for the period beginning                   |                               |                 |                 |                 |                 |                 | Page: 5 of 8                      |  |  |
| Schedule Year Ended: 2004   |          | 6/30/04 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 February 27, 2006. |                               |                 |                 |                 |                 |                 |                                   |  |  |
| Line No.  | Acct No. | (1)<br>AccountName   | (2)<br>Prior Year<br>06/30/04 | (3)<br>07/31/04 | (4)<br>08/31/04 | (5)<br>09/30/04 | (6)<br>10/31/04 | (7)<br>11/30/04 | (8)<br>12/31/04                   |  |  |
| 1   |          | INTANGIBLE PLANT   | From LOOKUP                   |                 |                 |                 |                 |                 |                                   |  |  |
| 2   | 301.1    | Organization   | 0                             | 0               | 0               | 0               | 0               | 0               | 0                                 |  |  |
| 3   | 302.1    | Franchises   | 287                           | 287             | 287             | 287             | 287             | 287             | 287                               |  |  |
| 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   | 1,801                         | 1,801           | 1,801           | 1,801           | 1,801           | 1,801           | 1,801                             |  |  |
| 28  | 333.4    | Services   | 410                           | 410             | 410             | 410             | 410             | 410             | 410                               |  |  |
| 29  | 334.4    | Meters & Meter Installations   | 1,973                         | 1,973           | 1,973           | 1,973           | 1,973           | 1,973           | 1,973                             |  |  |
| 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  | 4,471                         | 4,471           | 4,471           | 4,471           | 4,471           | 4,471           | 4,471                             |  |  |

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Schedule of Water Accumulated Depreciation By Primary Account- 2004  
 Adjusted UPIS Balances- June through December Balances for Depn Exp Calc

FWS Properties

Florida Public Service Commission

Kingswood - 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 through the year ended 12/31/04

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

| Line No. | Acct No. | (1)<br>AccountName                | (2)<br>Prior Year<br>06/30/04 | (3)<br>07/31/04 | (4)<br>08/31/04 | (5)<br>09/30/04 | (6)<br>10/31/04 | (7)<br>11/30/04 | (8)<br>12/31/04 |
|----------|----------|-----------------------------------|-------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 1        |          | INTANGIBLE PLANT                  |                               |                 |                 |                 |                 |                 |                 |
| 2        | 301.1    | Organization                      | 0                             | 0               | 0               | 0               | 0               | 0               | 0               |
| 3        | 302.1    | Franchises                        | 563                           | 563             | 563             | 563             | 563             | 563             | 563             |
| 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                | 1,058                         | 1,058           | 1,058           | 1,058           | 1,058           | 1,058           | 1,058           |
| 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      | 1,801                         | 1,801           | 1,801           | 1,801           | 1,801           | 1,801           | 1,917           |
| 28       | 333.4    | Services                          | 410                           | 410             | 410             | 410             | 410             | 410             | 410             |
| 29       | 334.4    | Meters & Meter Installations      | 2,726                         | 2,726           | 2,726           | 2,726           | 2,726           | 2,726           | 2,726           |
| 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                             | 6,558                         | 6,558           | 6,558           | 6,558           | 6,558           | 6,558           | 6,674           |

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| Schedule of Water Accumulated Depreciation By Primary Account- 2004                |          |   |                      | FWS Properties  |                 |                 |                 |                 |                 |  |
|--|----------|---|----------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--|
| Depreciation Rates for Water Accounts- 2004  |          |   |                      |                 |                 |                 |                 |                 |                 |  |
| Kingswood - Water  |          | This Schedule shows the Commission Authorized Depreciation rates for 2004 |                      |                 |                 |                 |                 |                 |                 |  |
| Docket No. 060368-WS   |          |   |                      |                 |                 |                 |                 |                 |                 |  |
| Schedule Year Ended: 2004  |          |   |                      |                 |                 |                 |                 |                 |                 |  |
| Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/> |          |   |                      |                 |                 |                 |                 |                 |                 |  |
|  |          | = Guideline Lives   |                      |                 |                 |                 |                 |                 |                 |  |
| Line No.   | Acct No. | (1)<br>Account Name   | (2)<br>Annual Rate   | (3)<br>07/31/04 | (4)<br>08/31/04 | (5)<br>09/30/04 | (6)<br>10/31/04 | (7)<br>11/30/04 | (8)<br>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%           | 0.21%           | 0.21%           | 0.21%           |  |
| 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%           |  |
| 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   | 0.00%                | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           |  |
| 11   | 308.2    | Infiltration Galleries & Tunnels  | 0.00%                | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           |  |
| 12   | 309.2    | Supply Mains  | 0.00%                | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           |  |
| 13   | 310.2    | Power Generation Equipment  | 0.00%                | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           |  |
| 14   | 311.2    | Pumping Equipment   | 0.00%                | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           |  |
| 15   | 339.2    | Other Plant & Misc. Equipment   | 0.00%                | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           |  |
| 16   |          | WATER TREATMENT PLANT   |                      |                 |                 |                 |                 |                 |                 |  |
| 17   | 303.3    | Land & Land Rights  |                      |                 |                 |                 |                 |                 |                 |  |
| 18   | 304.3    | Structures & Improvements   | 3.03%                | 0.25%           | 0.25%           | 0.25%           | 0.25%           | 0.25%           | 0.25%           |  |
| 19   | 311.3    | Pumping Equipment   | 0.00%                | 0.00%           | 0.00%           | 0.00%           | 0.25%           | 0.25%           | 0.25%           |  |
| 20   | 320.3    | Water Treatment Equipment   | 0.00%                | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           |  |
| 21   | 339.3    | Other Plant & Misc. Equipment   | 0.00%                | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           |  |
| 22   |          | TRANSMISSION & DISTRIBUTION PLANT   |                      |                 |                 |                 |                 |                 |                 |  |
| 23   | 303.4    | Land & Land Rights  |                      |                 |                 |                 |                 |                 |                 |  |
| 24   | 304.4    | Structures & Improvements   | 3.03%                | 0.25%           | 0.25%           | 0.25%           | 0.25%           | 0.25%           | 0.25%           |  |
| 25   | 311.4    | Pumping Equipment   | 0.00%                | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           |  |
| 26   | 330.4    | Distr. Reservoirs & Standpipes  | 0.00%                | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           |  |
| 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  | 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%           |  |
| 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  | 0.00%                | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           |  |
| 37   | 340.51   | Computer Equipment  | 0.00%                | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           |  |
| 38   | 341.5    | Transportation Equipment  | 0.00%                | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           |  |
| 39   | 342.5    | Stores Equipment  | 0.00%                | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           |  |
| 40   | 343.5    | Tools, Shop & Garage Equipment  | 0.00%                | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           |  |
| 41   | 344.5    | Laboratory Equipment  | 6.67%                | 0.56%           | 0.56%           | 0.56%           | 0.56%           | 0.56%           | 0.56%           |  |
| 42   | 345.5    | Power Operated Equipment  | 0.00%                | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           |  |
| 43   | 346.5    | Communication Equipment   | 0.00%                | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           |  |
| 44   | 347.5    | Miscellaneous Equipment   | 0.00%                | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           |  |
| 45   | 348.5    | Other Tangible Plant  | 0.00%                | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 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

Kingswood - 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)<br>AccountName                | (2) | (3)<br>July | (4)<br>Aug | (5)<br>Sep | (6)<br>Oct | (7)<br>Nov | (8)<br>Dec |  |  |  |  |  |  |  |  |  |     |
|----------|----------|-----------------------------------|-----|-------------|------------|------------|------------|------------|------------|--|--|--|--|--|--|--|--|--|-----|
| 1        |          | INTANGIBLE PLANT                  |     |             |            |            |            |            |            |  |  |  |  |  |  |  |  |  |     |
| 2        | 301.1    | Organization                      |     | 0           | 0          | 0          | 0          | 0          | 0          |  |  |  |  |  |  |  |  |  |     |
| 3        | 302.1    | Franchises                        |     | 1           | 1          | 1          | 1          | 1          | 1          |  |  |  |  |  |  |  |  |  |     |
| 4        | 339.1    | Other Plant & Misc. Equipment     |     | 0           | 0          | 0          | 0          | 0          | 0          |  |  |  |  |  |  |  |  |  |     |
| 5        |          | SOURCE OF SUPPLY & PUMPING PLANT  |     |             |            |            |            |            |            |  |  |  |  |  |  |  |  |  |     |
| 6        | 303.2    | Land & Land Rights                |     | 0           | 0          | 0          | 0          | 0          | 0          |  |  |  |  |  |  |  |  |  |     |
| 7        | 304.2    | Structures & Improvements         |     | 0           | 0          | 0          | 0          | 0          | 0          |  |  |  |  |  |  |  |  |  |     |
| 8        | 305.2    | Collect. & Impound Reservoirs     |     | 0           | 0          | 0          | 0          | 0          | 0          |  |  |  |  |  |  |  |  |  |     |
| 9        | 306.2    | Lake, River & Other Intakes       |     | 0           | 0          | 0          | 0          | 0          | 0          |  |  |  |  |  |  |  |  |  |     |
| 10       | 307.2    | Wells & Springs                   |     | 0           | 0          | 0          | 0          | 0          | 0          |  |  |  |  |  |  |  |  |  |     |
| 11       | 308.2    | Infiltration Galleries & Tunnels  |     | 0           | 0          | 0          | 0          | 0          | 0          |  |  |  |  |  |  |  |  |  |     |
| 12       | 309.2    | Supply Mains                      |     | 0           | 0          | 0          | 0          | 0          | 0          |  |  |  |  |  |  |  |  |  |     |
| 13       | 310.2    | Power Generation Equipment        |     | 0           | 0          | 0          | 0          | 0          | 0          |  |  |  |  |  |  |  |  |  |     |
| 14       | 311.2    | Pumping Equipment                 |     | 0           | 0          | 0          | 0          | 0          | 0          |  |  |  |  |  |  |  |  |  |     |
| 15       | 339.2    | Other Plant & Misc. Equipment     |     | 0           | 0          | 0          | 0          | 0          | 0          |  |  |  |  |  |  |  |  |  |     |
| 16       |          | WATER TREATMENT PLANT             |     |             |            |            |            |            |            |  |  |  |  |  |  |  |  |  |     |
| 17       | 303.3    | Land & Land Rights                |     | 0           | 0          | 0          | 0          | 0          | 0          |  |  |  |  |  |  |  |  |  |     |
| 18       | 304.3    | Structures & Improvements         |     | 0           | 0          | 0          | 0          | 0          | 0          |  |  |  |  |  |  |  |  |  |     |
| 19       | 311.3    | Pumping Equipment                 |     | 0           | 0          | 0          | 0          | 0          | 0          |  |  |  |  |  |  |  |  |  |     |
| 20       | 320.3    | Water Treatment Equipment         |     | 0           | 0          | 0          | 0          | 0          | 0          |  |  |  |  |  |  |  |  |  |     |
| 21       | 339.3    | Other Plant & Misc. Equipment     |     | 0           | 0          | 0          | 0          | 0          | 0          |  |  |  |  |  |  |  |  |  |     |
| 22       |          | TRANSMISSION & DISTRIBUTION PLANT |     |             |            |            |            |            |            |  |  |  |  |  |  |  |  |  |     |
| 23       | 303.4    | Land & Land Rights                |     | 0           | 0          | 0          | 0          | 0          | 0          |  |  |  |  |  |  |  |  |  |     |
| 24       | 304.4    | Structures & Improvements         |     | 0           | 0          | 0          | 0          | 0          | 0          |  |  |  |  |  |  |  |  |  |     |
| 25       | 311.4    | Pumping Equipment                 |     | 0           | 0          | 0          | 0          | 0          | 0          |  |  |  |  |  |  |  |  |  |     |
| 26       | 330.4    | Distr. Reservoirs & Standpipes    |     | 0           | 0          | 0          | 0          | 0          | 0          |  |  |  |  |  |  |  |  |  |     |
| 27       | 331.4    | Transm. & Distribution Mains      |     | 3           | 3          | 3          | 3          | 3          | 4          |  |  |  |  |  |  |  |  |  |     |
| 28       | 333.4    | Services                          |     | 1           | 1          | 1          | 1          | 1          | 1          |  |  |  |  |  |  |  |  |  |     |
| 29       | 334.4    | Meters & Meter Installations      |     | 11          | 11         | 11         | 11         | 11         | 11         |  |  |  |  |  |  |  |  |  |     |
| 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                             |     | 17          | 17         | 17         | 17         | 17         | 17         |  |  |  |  |  |  |  |  |  | 101 |

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

FWS Properties

Florida Public Service Commission

Kingswood - 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-9  
Page: 7 of 8  
Preparer: <name>

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

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

FWS Properties

Florida Public Service Commission

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

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

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

| Line No. | Acct No. | (1)<br>AccountName                | (2) | (3)<br>Jul | (4)<br>Aug | (5)<br>Sep | (6)<br>Oct | (7)<br>Nov | (8)<br>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          |

| Schedule of Water Accumulated Depreciation By Primary Account- 2004    |          | FWS Properties  |              |              |              |              |              |              |              | Florida Public Service Commission |  |
|--|----------|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------------------------------|--|
| Adjusted Accumulated Depreciation Balances- June through December 2004 |          |   |              |              |              |              |              |              |              |                                   |  |
| Kingswood - Water  |          |   |              |              |              |              |              |              |              | Schedule: A-9                     |  |
| Docket No. 060368-W5   |          | Explanation: Provide Adjusted Accum Depn balances by account for the period beginning 6/30/04   |              |              |              |              |              |              |              | Page: 4 of 8                      |  |
| Schedule Year Ended: 2004  |          | when the Florida Water Services properties were acquired by AQUA, Inc.  |              |              |              |              |              |              |              | Preparer: <name>                  |  |
| 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.   | 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  | 287          | 288          | 289          | 291          | 292          | 293          | 294          |                                   |  |
| 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  | 1,801        | 1,804        | 1,808        | 1,811        | 1,814        | 1,818        | 1,821        |                                   |  |
| 28   | 333.4    | Services  | 410          | 411          | 412          | 413          | 413          | 414          | 415          |                                   |  |
| 29   | 334.4    | Meters & Meter Installations  | 1,973        | 1,984        | 1,996        | 2,007        | 2,018        | 2,030        | 2,041        |                                   |  |
| 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   | 4,471        | 4,488        | 4,504        | 4,521        | 4,538        | 4,555        | 4,572        |                                   |  |
|  |          |   |              |              |              |              |              |              | 4,572        |                                   |  |

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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

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

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

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

| Line No. | Acct No. | (1) Account Name                  | (2) 12/31/04 | (3) 01/31/05 | (4) 02/28/05 | (5) 03/31/05 | (6) 04/30/05 | (7) 05/31/05 | (8) 06/30/05 | (9) 07/31/05 | (10) 08/31/05 | (11) 09/30/05 | (12) 10/31/05 | (13) 11/30/05 | (14) 12/31/05 | (15) Average Balance |
|----------|----------|-----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|---------------|---------------|---------------|----------------------|
| 1        |          | INTANGIBLE PLANT                  |              |              |              |              |              |              |              |              |               |               |               |               |               |                      |
| 2        | 301.1    | Organization                      | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0             | 0             | 0             | 0             | 0                    |
| 3        | 302.1    | Franchises                        | 563          | 563          | 563          | 563          | 563          | 563          | 563          | 563          | 563           | 563           | 563           | 563           | 563           | 563                  |
| 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                | 1,058        | 1,058        | 1,058        | 1,058        | 1,058        | 1,058        | 1,058        | 1,058        | 1,058         | 1,058         | 1,058         | 1,058         | 1,058         | 1,058                |
| 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      | 1,917        | 1,917        | 1,917        | 1,917        | 1,917        | 1,917        | 1,917        | 1,917        | 1,917         | 1,917         | 1,917         | 1,917         | 1,917         | 1,917                |
| 28       | 333.4    | Services                          | 410          | 410          | 410          | 410          | 410          | 410          | 410          | 410          | 410           | 410           | 410           | 410           | 410           | 410                  |
| 29       | 334.4    | Meters & Meter Installations      | 2,726        | 2,726        | 2,726        | 2,726        | 2,726        | 2,726        | 2,726        | 2,726        | 2,726         | 2,726         | 2,726         | 2,726         | 2,726         | 2,726                |
| 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                             | 6,674        | 6,674        | 6,674        | 6,674        | 6,674        | 6,674        | 6,768        | 6,768        | 6,768         | 6,768         | 6,768         | 6,768         | 6,768         | 6,725                |

Schedule of Water Accumulated Depreciation By Primary Account- 2005  
 Depreciation Rates for Water Accounts- 2005

Florida Public Service Commission

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

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

This Schedule shows the Commission Authorized Depreciation rates for 2005

| Line No. | Acct No. | (1)<br>Account Name               | (2)<br>Annual Rate | (7) Monthly Rates |         |         |         |         |         |         |          |          |          |          |          |
|----------|----------|-----------------------------------|--------------------|-------------------|---------|---------|---------|---------|---------|---------|----------|----------|----------|----------|----------|
|          |          |                                   |                    | (3) Jan           | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec |
| 1        |          | INTANGIBLE PLANT                  |                    |                   |         |         |         |         |         |         |          |          |          |          |          |
| 2        | 301.1    | Organization                      | 0.00%              | 0.00%             | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    |
| 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     | 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%    |
| 10       | 307.2    | Wells & Springs                   | 0.00%              | 0.00%             | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    |
| 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%    |
| 12       | 309.2    | Supply Mains                      | 0.00%              | 0.00%             | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    |
| 13       | 310.2    | Power Generation Equipment        | 0.00%              | 0.00%             | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    |
| 14       | 311.2    | Pumping Equipment                 | 0.00%              | 0.00%             | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    |
| 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%    |
| 16       |          | WATER TREATMENT PLANT             |                    |                   |         |         |         |         |         |         |          |          |          |          |          |
| 17       | 303.3    | Land & Land Rights                |                    |                   |         |         |         |         |         |         |          |          |          |          |          |
| 18       | 304.3    | Structures & Improvements         | 3.03%              | 0.25%             | 0.25%   | 0.25%   | 0.25%   | 0.25%   | 0.25%   | 0.25%   | 0.25%    | 0.25%    | 0.25%    | 0.25%    | 0.25%    |
| 19       | 311.3    | Pumping Equipment                 | 0.00%              | 0.00%             | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    |
| 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%    |
| 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%    |
| 22       |          | TRANSMISSION & DISTRIBUTION PLANT |                    |                   |         |         |         |         |         |         |          |          |          |          |          |
| 23       | 303.4    | Land & Land Rights                |                    |                   |         |         |         |         |         |         |          |          |          |          |          |
| 24       | 304.4    | Structures & Improvements         | 3.03%              | 0.25%             | 0.25%   | 0.25%   | 0.25%   | 0.25%   | 0.25%   | 0.25%   | 0.25%    | 0.25%    | 0.25%    | 0.25%    | 0.25%    |
| 25       | 311.4    | Pumping Equipment                 | 0.00%              | 0.00%             | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    |
| 26       | 330.4    | Distr. Reservoirs & Standpipes    | 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%    |
| 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%    |
| 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                          | 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%    |
| 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%    |
| 33       |          | GENERAL PLANT                     |                    |                   |         |         |         |         |         |         |          |          |          |          |          |
| 34       | 303.5    | Land & Land Rights                |                    |                   |         |         |         |         |         |         |          |          |          |          |          |
| 35       | 304.5    | Structures & Improvements         | 3.03%              | 0.25%             | 0.25%   | 0.25%   | 0.25%   | 0.25%   | 0.25%   | 0.25%   | 0.25%    | 0.25%    | 0.25%    | 0.25%    | 0.25%    |
| 36       | 340.5    | Office Furniture & Equipment      | 0.00%              | 0.00%             | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    |
| 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%    |
| 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%    |
| 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%    |
| 40       | 343.5    | Tools, Shop & Garage Equipment    | 0.00%              | 0.00%             | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    |
| 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          | 0.00%              | 0.00%             | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    |
| 43       | 346.5    | Communication Equipment           | 0.00%              | 0.00%             | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    |
| 44       | 347.5    | Miscellaneous Equipment           | 0.00%              | 0.00%             | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    |
| 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%    |

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

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

Explanation: Provide the monthly Depreciation Expense for 2005

Florida Public Service Commission

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

| Line No. | Acct No. | (1) AccountName                   | (2) | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) 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                        |     | 1       | 1       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0               |
| 4        | 339.1    | Other Plant & Misc. Equipment     |     | 0       | 0       | 1       | 1       | 1       | 1       | 1       | 1        | 1        | 1        | 1        | 1                      | 14              |
| 5        |          | SOURCE OF SUPPLY & PUMPING PLANT  |     |         |         |         |         |         |         |         |          |          |          |          |                        |                 |
| 6        | 303.2    | Land & Land Rights                |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0               |
| 7        | 304.2    | Structures & Improvements         |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0               |
| 8        | 305.2    | Collect. & Impound Reservoirs     |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0               |
| 9        | 306.2    | Lake, River & Other Intakes       |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0               |
| 10       | 307.2    | Wells & Springs                   |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0               |
| 11       | 308.2    | Infiltration Galleries & Tunnels  |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0               |
| 12       | 309.2    | Supply Mains                      |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0               |
| 13       | 310.2    | Power Generation Equipment        |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0               |
| 14       | 311.2    | Pumping Equipment                 |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0               |
| 15       | 339.2    | Other Plant & Misc. Equipment     |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0               |
| 16       |          | WATER TREATMENT PLANT             |     |         |         |         |         |         |         |         |          |          |          |          |                        |                 |
| 17       | 303.3    | Land & Land Rights                |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0               |
| 18       | 304.3    | Structures & Improvements         |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0               |
| 19       | 311.3    | Pumping Equipment                 |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0               |
| 20       | 320.3    | Water Treatment Equipment         |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0               |
| 21       | 339.3    | Other Plant & Misc. Equipment     |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0               |
| 22       |          | TRANSMISSION & DISTRIBUTION PLANT |     |         |         |         |         |         |         |         |          |          |          |          |                        |                 |
| 23       | 303.4    | Land & Land Rights                |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0               |
| 24       | 304.4    | Structures & Improvements         |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0               |
| 25       | 311.4    | Pumping Equipment                 |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0               |
| 26       | 330.4    | Distr. Reservoirs & Standpipes    |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0               |
| 27       | 331.4    | Transm. & Distribution Mains      |     | 4       | 4       | 4       | 4       | 4       | 4       | 4       | 4        | 4        | 4        | 4        | 4                      | 43              |
| 28       | 333.4    | Services                          |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0               |
| 29       | 334.4    | Meters & Meter Installations      |     | 11      | 11      | 11      | 11      | 11      | 12      | 12      | 12       | 12       | 12       | 12       | 12                     | 139             |
| 30       | 335.4    | Hydrants                          |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0               |
| 31       | 336.4    | Backflow Prevention               |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0               |
| 32       | 339.4    | Other Plant & Misc. Equipment     |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0               |
| 33       |          | GENERAL PLANT                     |     |         |         |         |         |         |         |         |          |          |          |          |                        |                 |
| 34       | 303.5    | Land & Land Rights                |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0               |
| 35       | 304.5    | Structures & Improvements         |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0               |
| 36       | 340.5    | Office Furniture & Equipment      |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0               |
| 37       | 340.51   | Computer Equipment                |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0               |
| 38       | 341.5    | Transportation Equipment          |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0               |
| 39       | 342.5    | Stores Equipment                  |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0               |
| 40       | 343.5    | Tools, Shop & Garage Equipment    |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0               |
| 41       | 344.5    | Laboratory Equipment              |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0               |
| 42       | 345.5    | Power Operated Equipment          |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0               |
| 43       | 346.5    | Communication Equipment           |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0               |
| 44       | 347.5    | Miscellaneous Equipment           |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0               |
| 45       | 348.5    | Other Tangible Plant              |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0               |
| 46       |          | TOTAL                             |     | 16      | 16      | 16      | 16      | 16      | 16      | 16      | 16       | 16       | 16       | 16       | 16                     | 196             |

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

Florida Public Service Commission

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

[ ] =input field

Explanation: Provide Retirements for 2005

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    | Distr. Reservoirs & Standpipes    |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0               |
| 27       | 331.4    | Transm. & Distribution Mains      |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0               |
| 28       | 333.4    | Services                          |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0               |
| 29       | 334.4    | Meters & Meter Installations      |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0               |
| 30       | 335.4    | Hydrants                          |     | 0       | 0       | 0       | 0       | 0       | (251)   | 0       | 0        | 0        | 0        | 0        | 0                      | (251)           |
| 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       | (251)   | 0       | 0        | 0        | 0        | 0        | 0                      | (251)           |

| Line | Acct No | AccountName                       | Month |     |     |     |     |     |     |      |      |      |      |      | TOTAL |
|------|---------|-----------------------------------|-------|-----|-----|-----|-----|-----|-----|------|------|------|------|------|-------|
|      |         |                                   | Jan   | Feb | Mar | Apr | May | Jun | Jul | Aug  | Sep  | Oct  | Nov  | Dec  |       |
| 1    |         | INTANGIBLE PLANT                  | (2)   | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15)  |
| 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 & Spngs                     |       |     |     |     |     |     |     |      |      |      |      |      |       |
| 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   | Dist. 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                             |       |     |     |     |     |     |     |      |      |      |      |      |       |

Florida Public Service Commission

Schedule: A-9

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Preparer: <name>

Test Year End (15)

Total

Explanation: Provide Adjustments to the Accumulated Depreciation Balances in

Amendatory Order other than changes resulting from Depreciation Expense,

or Plant Retirements.

Historic [x] or Projected [ ]

Schedule Year Ended: 2005

Docket No. 060368-WS

Kingwood - Water

Adjustments to Accumulated Depreciation-2005

Primary Account- 2005

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

Florida Public Service Commission

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

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

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

| Line No. | Acct No. | (1)<br>Account Name               | (2)<br>12/31/04 | (3)<br>01/31/05 | (4)<br>02/28/05 | (5)<br>03/31/05 | (6)<br>04/30/05 | (7)<br>05/31/05 | (8)<br>06/30/05 | (9)<br>07/31/05 | (10)<br>08/31/05 | (11)<br>09/30/05 | (12)<br>10/31/05 | (13)<br>11/30/05 | (14)<br>12/31/05 | (15)<br>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                        | 294             | 295             | 296             | 298             | 299             | 300             | 301             | 302             | 303              | 305              | 306              | 307              | 308              | 301                     |
| 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      | 1,821           | 1,825           | 1,828           | 1,832           | 1,835           | 1,839           | 1,843           | 1,846           | 1,850            | 1,853            | 1,857            | 1,860            | 1,864            | 1,843                   |
| 28       | 333.4    | Services                          | 415             | 415             | 415             | 415             | 415             | 415             | 415             | 415             | 415              | 415              | 415              | 415              | 415              | 415                     |
| 29       | 334.4    | Meters & Meter Installations      | 2,041           | 2,053           | 2,064           | 2,075           | 2,087           | 2,098           | 1,859           | 1,870           | 1,882            | 1,894            | 1,906            | 1,917            | 1,929            | 1,975                   |
| 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                             | 4,572           | 4,586           | 4,604           | 4,620           | 4,636           | 4,652           | 4,417           | 4,434           | 4,450            | 4,467            | 4,483            | 4,500            | 4,516            | 4,534                   |
|          |          | TRUE                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |                  | 4,516            |                         |

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-9

Kingswood

Page: 3 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

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

| Line No. | Acct No. | (1)<br>Account Name               | (2)<br>Prior Year<br>12/31/04 | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | (7)<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct | (13)<br>Nov | (14)<br>Dec | (15)<br>Average<br>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                        | 294                           | 295        | 296        | 298        | 299        | 300        | 301        | 302        | 303         | 305         | 306         | 307         | 308         | 301                        |
| 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      | 1,821                         | 1,825      | 1,828      | 1,832      | 1,835      | 1,839      | 1,843      | 1,846      | 1,850       | 1,853       | 1,857       | 1,860       | 1,864       | 1,843                      |
| 28       | 333.4    | Services                          | 415                           | 415        | 415        | 415        | 415        | 415        | 415        | 415        | 415         | 415         | 415         | 415         | 415         | 415                        |
| 29       | 334.4    | Meters & Meter Installations      | 2,041                         | 2,053      | 2,064      | 2,075      | 2,087      | 2,098      | 1,859      | 1,870      | 1,882       | 1,894       | 1,906       | 1,917       | 1,929       | 1,975                      |
| 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           | 1           | 7           | 15          | 26          | 4                          |
| 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                             | 4,572                         | 4,588      | 4,604      | 4,620      | 4,636      | 4,652      | 4,417      | 4,434      | 4,450       | 4,468       | 4,491       | 4,515       | 4,542       | 4,537                      |
| 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

Kingswood - 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.

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Page: UPIS 4 of 8  
Preparer: <name>

| Line No. | Acct No. | (1)<br>Account Name               | (2)<br>12/31/05 | (3)<br>01/31/06 | (4)<br>02/28/06 | (5)<br>03/31/06 | (6)<br>04/30/06 | (7)<br>05/31/06 | (8)<br>06/30/06 | (9)<br>07/31/06 | (10)<br>08/31/06 | (11)<br>09/30/06 | (12)<br>10/31/06 | (13)<br>11/30/06 | (14)<br>12/31/06 | (15)<br>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                        | 563             | 563             | 563             | 563             | 563             | 563             | 563             | 563             | 563              | 563              | 563              | 563              | 563              | 563                     |
| 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                | 1,058           | 1,058           | 1,058           | 1,058           | 1,058           | 1,058           | 1,058           | 1,058           | 1,058            | 1,058            | 1,058            | 1,058            | 1,058            | 1,058                   |
| 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      | 1,917           | 1,917           | 1,917           | 1,917           | 1,917           | 1,917           | 3,403           | 3,403           | 3,403            | 4,889            | 4,889            | 4,889            | 6,375            | 3,289                   |
| 28       | 333.4    | Services                          | 410             | 410             | 410             | 410             | 410             | 410             | 410             | 410             | 410              | 410              | 410              | 410              | 410              | 410                     |
| 29       | 334.4    | Meters & Meter Installations      | 2,820           | 2,820           | 2,820           | 2,820           | 2,820           | 2,820           | 2,961           | 2,961           | 2,961            | 3,102            | 3,102            | 3,102            | 3,243            | 2,950                   |
| 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                             | 6,768           | 6,768           | 6,768           | 6,768           | 6,768           | 6,768           | 8,395           | 8,395           | 8,395            | 10,022           | 10,022           | 10,022           | 11,649           | 8,270                   |



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

Florida Public Service Commission

Kingswood - Water  
 Docket No. 060368-W5  
 Schedule Year Ended: 2006  
 Historic [ ] or Projected [x]

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

Schedule: A-9  
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 Preparer: <name>

| Line No. | Acct No. | (1)<br>Account Name               | (2)<br>Annual Rate | Change to Guideline Lives |            |            |            |                   |       |       |       |            |            |             |             | (15)<br>Memo<br>Guideline<br>Rates | (16)<br>Memo<br>Guideline<br>Lives |             |             |
|----------|----------|-----------------------------------|--------------------|---------------------------|------------|------------|------------|-------------------|-------|-------|-------|------------|------------|-------------|-------------|------------------------------------|------------------------------------|-------------|-------------|
|          |          |                                   |                    | (3)<br>Jan                | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | (7) Monthly Rates |       |       |       | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep |                                    |                                    | (12)<br>Oct | (13)<br>Nov |
|          |          |                                   |                    |                           |            |            |            | May               |       |       |       |            |            |             |             |                                    |                                    |             |             |
| 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         | 3.13%              | 0.26%                     | 0.26%      | 0.26%      | 0.26%      | 0.26%             | 0.26% | 0.26% | 0.26% | 0.26%      | 0.26%      | 0.26%       | 0.26%       | 0.26%                              | 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                   | 0.00%              | 0.00%                     | 0.00%      | 0.00%      | 0.00%      | 0.28%             | 0.28% | 0.28% | 0.28% | 0.28%      | 0.28%      | 0.28%       | 0.28%       | 0.28%                              | 0.28%                              | 3.33%       |             |
| 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                      | 0.00%              | 0.00%                     | 0.00%      | 0.00%      | 0.00%      | 0.24%             | 0.24% | 0.24% | 0.24% | 0.24%      | 0.24%      | 0.24%       | 0.24%       | 0.24%                              | 0.24%                              | 2.86%       | 35          |
| 13       | 310.2    | Power Generation Equipment        | 0.00%              | 0.00%                     | 0.00%      | 0.00%      | 0.00%      | 0.42%             | 0.42% | 0.42% | 0.42% | 0.42%      | 0.42%      | 0.42%       | 0.42%       | 0.42%                              | 0.42%                              | 5.00%       | 20          |
| 14       | 311.2    | Pumping Equipment                 | 0.00%              | 0.00%                     | 0.00%      | 0.00%      | 0.00%      | 0.42%             | 0.42% | 0.42% | 0.42% | 0.42%      | 0.42%      | 0.42%       | 0.42%       | 0.42%                              | 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                 | 0.00%              | 0.00%                     | 0.00%      | 0.00%      | 0.00%      | 0.42%             | 0.42% | 0.42% | 0.42% | 0.42%      | 0.42%      | 0.42%       | 0.42%       | 0.42%                              | 0.42%                              | 5.00%       | 20          |
| 20       | 320.3    | Water Treatment Equipment         | 0.00%              | 0.00%                     | 0.00%      | 0.00%      | 0.00%      | 0.38%             | 0.38% | 0.38% | 0.38% | 0.38%      | 0.38%      | 0.38%       | 0.38%       | 0.38%                              | 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                 | 0.00%              | 0.00%                     | 0.00%      | 0.00%      | 0.00%      | 0.42%             | 0.42% | 0.42% | 0.42% | 0.42%      | 0.42%      | 0.42%       | 0.42%       | 0.42%                              | 0.42%                              | 5.00%       | 20          |
| 26       | 330.4    | Distr. Reservoirs & Standpipes    | 0.00%              | 0.00%                     | 0.00%      | 0.00%      | 0.00%      | 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                          | 0.00%              | 0.00%                     | 0.00%      | 0.00%      | 0.00%      | 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      | 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          |
| 37       | 340.51   | Computer Equipment                | 0.00%              | 0.00%                     | 0.00%      | 0.00%      | 0.00%      | 1.39%             | 1.39% | 1.39% | 1.39% | 1.39%      | 1.39%      | 1.39%       | 1.39%       | 1.39%                              | 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    | 0.00%              | 0.00%                     | 0.00%      | 0.00%      | 0.00%      | 0.52%             | 0.52% | 0.52% | 0.52% | 0.52%      | 0.52%      | 0.52%       | 0.52%       | 0.52%                              | 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          | 0.00%              | 0.00%                     | 0.00%      | 0.00%      | 0.00%      | 0.69%             | 0.69% | 0.69% | 0.69% | 0.69%      | 0.69%      | 0.69%       | 0.69%       | 0.69%                              | 0.69%                              | 8.33%       | 12          |
| 43       | 346.5    | Communication Equipment           | 0.00%              | 0.00%                     | 0.00%      | 0.00%      | 0.00%      | 0.83%             | 0.83% | 0.83% | 0.83% | 0.83%      | 0.83%      | 0.83%       | 0.83%       | 0.83%                              | 0.83%                              | 10.00%      | 10          |
| 44       | 347.5    | Miscellaneous Equipment           | 0.00%              | 0.00%                     | 0.00%      | 0.00%      | 0.00%      | 0.56%             | 0.56% | 0.56% | 0.56% | 0.56%      | 0.56%      | 0.56%       | 0.56%       | 0.56%                              | 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

Kingswood - 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)<br>AccountName                | (2)<br>Jan | (3)<br>Feb | (4)<br>Mar | (5)<br>Apr | (6)<br>May | (7)<br>Jun | (8)<br>Jul | (9)<br>Aug | (10)<br>Sep | (11)<br>Oct | (12)<br>Nov | (13)<br>Dec | (14)<br>2006<br>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                        | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 1           | 1           | 1           | 1           | 14                    |
| 4        | 339.1    | Other Plant & Misc. Equipment     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                     |
| 5        |          | SOURCE OF SUPPLY & PUMPING PLANT  |            |            |            |            |            |            |            |            |             |             |             |             |                       |
| 6        | 303.2    | Land & Land Rights                | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                     |
| 7        | 304.2    | Structures & Improvements         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                     |
| 8        | 305.2    | Collect. & Impound Reservoirs     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                     |
| 9        | 306.2    | Lake, River & Other Intakes       | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                     |
| 10       | 307.2    | Wells & Springs                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                     |
| 11       | 308.2    | Infiltration Galleries & Tunnels  | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                     |
| 12       | 309.2    | Supply Mains                      | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                     |
| 13       | 310.2    | Power Generation Equipment        | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                     |
| 14       | 311.2    | Pumping Equipment                 | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                     |
| 15       | 339.2    | Other Plant & Misc. Equipment     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                     |
| 16       |          | WATER TREATMENT PLANT             |            |            |            |            |            |            |            |            |             |             |             |             |                       |
| 17       | 303.3    | Land & Land Rights                | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                     |
| 18       | 304.3    | Structures & Improvements         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                     |
| 19       | 311.3    | Pumping Equipment                 | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                     |
| 20       | 320.3    | Water Treatment Equipment         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                     |
| 21       | 339.3    | Other Plant & Misc. Equipment     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                     |
| 22       |          | TRANSMISSION & DISTRIBUTION PLANT |            |            |            |            |            |            |            |            |             |             |             |             |                       |
| 23       | 303.4    | Land & Land Rights                | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                     |
| 24       | 304.4    | Structures & Improvements         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                     |
| 25       | 311.4    | Pumping Equipment                 | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                     |
| 26       | 330.4    | Distr. Reservoirs & Standpipes    | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                     |
| 27       | 331.4    | Transm. & Distribution Mains      | 4          | 4          | 4          | 4          | 4          | 7          | 7          | 7          | 9           | 9           | 9           | 12          | 78                    |
| 28       | 333.4    | Services                          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                     |
| 29       | 334.4    | Meters & Meter Installations      | 12         | 12         | 12         | 12         | 12         | 12         | 12         | 12         | 13          | 13          | 13          | 14          | 148                   |
| 30       | 335.4    | Hydrants                          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                     |
| 31       | 336.4    | Backflow Prevention               | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                     |
| 32       | 339.4    | Other Plant & Misc. Equipment     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                     |
| 33       |          | GENERAL PLANT                     |            |            |            |            |            |            |            |            |             |             |             |             |                       |
| 34       | 303.5    | Land & Land Rights                | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                     |
| 35       | 304.5    | Structures & Improvements         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                     |
| 36       | 340.5    | Office Furniture & Equipment      | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                     |
| 37       | 340.5.1  | 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                             | 16         | 16         | 16         | 16         | 17         | 20         | 20         | 20         | 24          | 24          | 24          | 27          | 241                   |

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

=input field

Florida Public Service Commission

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

Explanation: Provide Retirements for 2006

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

| Line No. | Acct No. | (1)<br>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   | Test Year End<br>2006<br>Total |
| 1        |          | INTANGIBLE PLANT                  |     |     |     |     |     |     |       |       |      |       |      |      |       |                                |
| 2        | 301.1    | Organization                      |     | 0   | 0   | 0   | 0   | 0   | 0     | 0     | 0    | 0     | 0    | 0    | 0     | 0                              |
| 3        | 302.1    | Franchises                        |     | 0   | 0   | 0   | 0   | 0   | 0     | 0     | 0    | 0     | 0    | 0    | 0     | 0                              |
| 4        | 339.1    | Other Plant & Misc. Equipment     |     | 0   | 0   | 0   | 0   | 0   | 0     | 0     | 0    | 0     | 0    | 0    | 0     | 0                              |
| 5        |          | SOURCE OF SUPPLY & PUMPING PLANT  |     |     |     |     |     |     |       |       |      |       |      |      |       |                                |
| 6        | 303.2    | Land & Land Rights                |     | 0   | 0   | 0   | 0   | 0   | 0     | 0     | 0    | 0     | 0    | 0    | 0     | 0                              |
| 7        | 304.2    | Structures & Improvements         |     | 0   | 0   | 0   | 0   | 0   | 0     | 0     | 0    | 0     | 0    | 0    | 0     | 0                              |
| 8        | 305.2    | Collect. & Impound Reservoirs     |     | 0   | 0   | 0   | 0   | 0   | 0     | 0     | 0    | 0     | 0    | 0    | 0     | 0                              |
| 9        | 306.2    | Lake, River & Other Intakes       |     | 0   | 0   | 0   | 0   | 0   | 0     | 0     | 0    | 0     | 0    | 0    | 0     | 0                              |
| 10       | 307.2    | Wells & Springs                   |     | 0   | 0   | 0   | 0   | 0   | 0     | 0     | 0    | 0     | 0    | 0    | 0     | 0                              |
| 11       | 308.2    | Infiltration Galleries & Tunnels  |     | 0   | 0   | 0   | 0   | 0   | 0     | 0     | 0    | 0     | 0    | 0    | 0     | 0                              |
| 12       | 309.2    | Supply Mains                      |     | 0   | 0   | 0   | 0   | 0   | 0     | 0     | 0    | 0     | 0    | 0    | 0     | 0                              |
| 13       | 310.2    | Power Generation Equipment        |     | 0   | 0   | 0   | 0   | 0   | 0     | 0     | 0    | 0     | 0    | 0    | 0     | 0                              |
| 14       | 311.2    | Pumping Equipment                 |     | 0   | 0   | 0   | 0   | 0   | 0     | 0     | 0    | 0     | 0    | 0    | 0     | 0                              |
| 15       | 339.2    | Other Plant & Misc. Equipment     |     | 0   | 0   | 0   | 0   | 0   | 0     | 0     | 0    | 0     | 0    | 0    | 0     | 0                              |
| 16       |          | WATER TREATMENT PLANT             |     |     |     |     |     |     |       |       |      |       |      |      |       |                                |
| 17       | 303.3    | Land & Land Rights                |     | 0   | 0   | 0   | 0   | 0   | 0     | 0     | 0    | 0     | 0    | 0    | 0     | 0                              |
| 18       | 304.3    | Structures & Improvements         |     | 0   | 0   | 0   | 0   | 0   | 0     | 0     | 0    | 0     | 0    | 0    | 0     | 0                              |
| 19       | 311.3    | Pumping Equipment                 |     | 0   | 0   | 0   | 0   | 0   | 0     | 0     | 0    | 0     | 0    | 0    | 0     | 0                              |
| 20       | 320.3    | Water Treatment Equipment         |     | 0   | 0   | 0   | 0   | 0   | 0     | 0     | 0    | 0     | 0    | 0    | 0     | 0                              |
| 21       | 339.3    | Other Plant & Misc. Equipment     |     | 0   | 0   | 0   | 0   | 0   | 0     | 0     | 0    | 0     | 0    | 0    | 0     | 0                              |
| 22       |          | TRANSMISSION & DISTRIBUTION PLANT |     |     |     |     |     |     |       |       |      |       |      |      |       |                                |
| 23       | 303.4    | Land & Land Rights                |     | 0   | 0   | 0   | 0   | 0   | 0     | 0     | 0    | 0     | 0    | 0    | 0     | 0                              |
| 24       | 304.4    | Structures & Improvements         |     | 0   | 0   | 0   | 0   | 0   | 0     | 0     | 0    | 0     | 0    | 0    | 0     | 0                              |
| 25       | 311.4    | Pumping Equipment                 |     | 0   | 0   | 0   | 0   | 0   | 0     | 0     | 0    | 0     | 0    | 0    | 0     | 0                              |
| 26       | 330.4    | Distr. Reservoirs & Standpipes    |     | 0   | 0   | 0   | 0   | 0   | 0     | 0     | 0    | 0     | 0    | 0    | 0     | 0                              |
| 27       | 331.4    | Transm. & Distribution Mains      |     | 0   | 0   | 0   | 0   | 0   | 0     | 0     | 0    | 0     | 0    | 0    | 0     | 0                              |
| 28       | 333.4    | Services                          |     | 0   | 0   | 0   | 0   | 0   | 0     | (181) | 0    | (181) | 0    | 0    | (181) | (543)                          |
| 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     | (109) | 0    | (109) | 0    | 0    | (109) | (327)                          |
| 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   | (290) | 0     | 0    | (290) | 0    | 0    | (290) | (870)                          |

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| Schedule of Water Accumulated Depreciation By Primary Account- 2006   |          |                                   |     |         |         |         |         |         |         |         |          |          | Florida Public Service Commission |          |          |            |
|---|----------|-----------------------------------|-----|---------|---------|---------|---------|---------|---------|---------|----------|----------|-----------------------------------|----------|----------|------------|
| Adjustments to Accumulated Depreciation-2006  |          |                                   |     |         |         |         |         |         |         |         |          |          |                                   |          |          |            |
| Kingswood - Water   |          |                                   |     |         |         |         |         |         |         |         |          |          | Schedule: A-9                     |          |          |            |
| Docket No. 060368-W5  |          |                                   |     |         |         |         |         |         |         |         |          |          | Page: 8 of 8                      |          |          |            |
| Schedule Year Ended: 2006   |          |                                   |     |         |         |         |         |         |         |         |          |          | 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 |
| 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

Kingswood - 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.

Florida Public Service Commission

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

| Line No. | Acct No. | (1)<br>Account Name               | (2)<br>12/31/05 | (3)<br>01/31/06 | (4)<br>02/28/06 | (5)<br>03/31/06 | (6)<br>04/30/06 | (7)<br>05/31/06 | (8)<br>06/30/06 | (9)<br>07/31/06 | (10)<br>08/31/06 | (11)<br>09/30/06 | (12)<br>10/31/06 | (13)<br>11/30/06 | (14)<br>12/31/06 | (15)<br>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                        | 308             | 309             | 310             | 312             | 313             | 314             | 315             | 316             | 317              | 319              | 320              | 321              | 322              | 315                     |
| 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      | 1,864           | 1,867           | 1,871           | 1,874           | 1,878           | 1,882           | 1,707           | 1,714           | 1,721            | 1,549            | 1,558            | 1,568            | 1,399            | 1,727                   |
| 28       | 333.4    | Services                          | 415             | 415             | 415             | 415             | 415             | 415             | 415             | 415             | 415              | 415              | 415              | 415              | 415              | 415                     |
| 29       | 334.4    | Meters & Meter Installations      | 1,929           | 1,941           | 1,953           | 1,964           | 1,976           | 1,988           | 1,891           | 1,904           | 1,916            | 1,820            | 1,833            | 1,846            | 1,750            | 1,901                   |
| 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                             | 4,516           | 4,533           | 4,549           | 4,566           | 4,582           | 4,599           | 4,329           | 4,349           | 4,369            | 4,103            | 4,126            | 4,150            | 3,887            | 4,358                   |
|          |          |                                   | TRUE            |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |                  |                  | 3,886.85                |

46a

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Kingswood

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [ ] Projected [ X ]

Schedule: A-9

Page: 4 of 5

Preparer: Robert M. Griffin

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

| Line No. | Acct No. | (1)<br>Account Name               | (2)<br>Prior Year<br>12/31/05 | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | (7)<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct | (13)<br>Nov | (14)<br>Dec | (15)<br>Average<br>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                        | 308                           | 309        | 310        | 312        | 313        | 314        | 315        | 316        | 317         | 319         | 320         | 321         | 322         | 315                        |
| 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      | 1,864                         | 1,867      | 1,871      | 1,874      | 1,878      | 1,882      | 1,707      | 1,714      | 1,721       | 1,549       | 1,558       | 1,568       | 1,399       | 1,727                      |
| 28       | 333.4    | Services                          | 415                           | 415        | 415        | 415        | 415        | 415        | 415        | 415        | 415         | 415         | 415         | 415         | 415         | 415                        |
| 29       | 334.4    | Meters & Meter Installations      | 1,929                         | 1,941      | 1,953      | 1,964      | 1,976      | 1,988      | 1,891      | 1,904      | 1,916       | 1,820       | 1,833       | 1,846       | 1,750       | 1,901                      |
| 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                | 26                            | 36         | 46         | 57         | 68         | 83         | 99         | 114        | 130         | 145         | 161         | 176         | 212         | 104                        |
| 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                             | 4,542                         | 4,569      | 4,595      | 4,623      | 4,651      | 4,682      | 4,428      | 4,463      | 4,499       | 4,248       | 4,287       | 4,326       | 4,099       | 4,462                      |
| 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

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

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

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

| Line No | Acct No | (1)<br>Account Name               | (2)<br>12/31/06 | (3)<br>01/31/07 | (4)<br>02/28/07 | (5)<br>03/31/07 | (6)<br>04/30/07 | (7)<br>05/31/07 | (8)<br>06/30/07 | (9)<br>07/31/07 | (10)<br>08/31/07 | (11)<br>09/30/07 | (12)<br>10/31/07 | (13)<br>11/30/07 | (14)<br>12/31/07 | (15)<br>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                        | 563             | 563             | 563             | 563             | 563             | 563             | 563             | 563             | 563              | 563              | 563              | 563              | 563              | 563                     |
| 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                | 1,058           | 1,058           | 1,058           | 1,058           | 1,058           | 1,058           | 1,058           | 1,058           | 1,058            | 1,058            | 1,058            | 1,058            | 1,058            | 1,058                   |
| 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      | 6,375           | 6,375           | 6,375           | 7,489           | 7,489           | 7,489           | 8,603           | 8,603           | 8,603            | 9,717            | 9,717            | 9,717            | 10,831           | 8,260                   |
| 28      | 333.4   | Services                          | 410             | 410             | 410             | 410             | 410             | 410             | 410             | 410             | 410              | 410              | 410              | 410              | 410              | 410                     |
| 29      | 334.4   | Meters & Meter Installations      | 3,243           | 3,243           | 3,243           | 3,349           | 3,349           | 3,349           | 3,455           | 3,455           | 3,455            | 3,561            | 3,561            | 3,561            | 3,667            | 3,422                   |
| 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                             | 11,649          | 11,649          | 11,649          | 12,869          | 12,869          | 12,869          | 14,089          | 14,089          | 14,089           | 15,309           | 15,309           | 15,309           | 16,529           | 13,713                  |

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

Florida Public Service Commission

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

Schedule: A-9  
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 Preparer: <name>

This Schedule shows the Depreciation rates based on Guideline Lives

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



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

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

Explanation: Provide the monthly Depreciation Expense for 2007

Florida Public Service Commission

Schedule: A-9  
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 Preparer: <name>

| Line No. | Acct No | (1)<br>AccountName                | (2) | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | (7)<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct | (13)<br>Nov | (14)<br>Dec | (15)<br>Total<br>2007 |
|----------|---------|-----------------------------------|-----|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|-----------------------|
| 1        |         | INTANGIBLE PLANT                  |     |            |            |            |            |            |            |            |             |             |             |             |             |                       |
| 2        | 301.1   | Organization                      |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                     |
| 3        | 302.1   | Franchises                        |     | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 1           | 1           | 1           | 1           | 1           | 14                    |
| 4        | 339.1   | Other Plant & Misc. Equipment     |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                     |
| 5        |         | SOURCE OF SUPPLY & PUMPING PLANT  |     |            |            |            |            |            |            |            |             |             |             |             |             |                       |
| 6        | 303.2   | Land & Land Rights                |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                     |
| 7        | 304.2   | Structures & Improvements         |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                     |
| 8        | 305.2   | Collect & Impound Reservoirs      |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                     |
| 9        | 306.2   | Lake, River & Other Intakes       |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                     |
| 10       | 307.2   | Wells & Springs                   |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                     |
| 11       | 308.2   | Infiltration Galleries & Tunnels  |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                     |
| 12       | 309.2   | Supply Mains                      |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                     |
| 13       | 310.2   | Power Generation Equipment        |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                     |
| 14       | 311.2   | Pumping Equipment                 |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                     |
| 15       | 339.2   | Other Plant & Misc. Equipment     |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                     |
| 16       |         | WATER TREATMENT PLANT             |     |            |            |            |            |            |            |            |             |             |             |             |             |                       |
| 17       | 303.3   | Land & Land Rights                |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                     |
| 18       | 304.3   | Structures & Improvements         |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                     |
| 19       | 311.3   | Pumping Equipment                 |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                     |
| 20       | 320.3   | Water Treatment Equipment         |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                     |
| 21       | 339.3   | Other Plant & Misc. Equipment     |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                     |
| 22       |         | TRANSMISSION & DISTRIBUTION PLANT |     |            |            |            |            |            |            |            |             |             |             |             |             |                       |
| 23       | 303.4   | Land & Land Rights                |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                     |
| 24       | 304.4   | Structures & Improvements         |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                     |
| 25       | 311.4   | Pumping Equipment                 |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                     |
| 26       | 330.4   | Distr. Reservoirs & Standpipes    |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                     |
| 27       | 331.4   | Transm. & Distribution Mains      |     | 12         | 12         | 15         | 15         | 15         | 17         | 17         | 17          | 19          | 19          | 19          | 21          | 196                   |
| 28       | 333.4   | Services                          |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 17          | 19          | 19          | 19          | 21          | 196                   |
| 29       | 334.4   | Meters & Meter Installations      |     | 14         | 14         | 14         | 14         | 14         | 14         | 14         | 14          | 15          | 15          | 15          | 15          | 172                   |
| 30       | 335.4   | Hydrants                          |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                     |
| 31       | 336.4   | Backflow Prevention               |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                     |
| 32       | 339.4   | Other Plant & Misc. Equipment     |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                     |
| 33       |         | GENERAL PLANT                     |     |            |            |            |            |            |            |            |             |             |             |             |             |                       |
| 34       | 303.5   | Land & Land Rights                |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                     |
| 35       | 304.5   | Structures & Improvements         |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                     |
| 36       | 340.5   | Office Furniture & Equipment      |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                     |
| 37       | 340.51  | Computer Equipment                |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                     |
| 38       | 341.5   | Transportation Equipment          |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                     |
| 39       | 342.5   | Stores Equipment                  |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                     |
| 40       | 343.5   | Tools, Shop & Garage Equipment    |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                     |
| 41       | 344.5   | Laboratory Equipment              |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                     |
| 42       | 345.5   | Power Operated Equipment          |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                     |
| 43       | 346.5   | Communication Equipment           |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                     |
| 44       | 347.5   | Miscellaneous Equipment           |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                     |
| 45       | 348.5   | Other Tangible Plant              |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                     |
| 46       |         | TOTAL                             |     | 27         | 27         | 30         | 30         | 30         | 32         | 32         | 32          | 35          | 35          | 35          | 37          | 381.69                |
|          |         |                                   |     |            |            |            |            |            |            |            |             |             |             |             |             | 381.69                |

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

Florida Public Service Commission

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

[ ] =input field

Explanation: Provide Retirements for 2007

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

| Line No. | Acct No. | (1)<br>AccountName                | (2) | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | (7)<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct | (13)<br>Nov | (14)<br>Test Year End<br>Dec | (15)<br>2007<br>Total |
|----------|----------|-----------------------------------|-----|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|------------------------------|-----------------------|
| 1        |          | INTANGIBLE PLANT                  |     |            |            |            |            |            |            |            |             |             |             |             |                              |                       |
| 2        | 301.1    | Organization                      |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                     |
| 3        | 302.1    | Franchises                        |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                     |
| 4        | 339.1    | Other Plant & Misc. Equipment     |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                     |
| 5        |          | SOURCE OF SUPPLY & PUMPING PLANT  |     |            |            |            |            |            |            |            |             |             |             |             |                              |                       |
| 6        | 303.2    | Land & Land Rights                |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                     |
| 7        | 304.2    | Structures & Improvements         |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                     |
| 8        | 305.2    | Collect. & Impound Reservoirs     |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                     |
| 9        | 306.2    | Lake, River & Other Intakes       |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                     |
| 10       | 307.2    | Wells & Springs                   |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                     |
| 11       | 308.2    | Infiltration Galleries & Tunnels  |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                     |
| 12       | 309.2    | Supply Mains                      |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                     |
| 13       | 310.2    | Power Generation Equipment        |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                     |
| 14       | 311.2    | Pumping Equipment                 |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                     |
| 15       | 339.2    | Other Plant & Misc. Equipment     |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                     |
| 16       |          | WATER TREATMENT PLANT             |     |            |            |            |            |            |            |            |             |             |             |             |                              |                       |
| 17       | 303.3    | Land & Land Rights                |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                     |
| 18       | 304.3    | Structures & Improvements         |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                     |
| 19       | 311.3    | Pumping Equipment                 |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                     |
| 20       | 320.3    | Water Treatment Equipment         |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                     |
| 21       | 339.3    | Other Plant & Misc. Equipment     |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                     |
| 22       |          | TRANSMISSION & DISTRIBUTION PLANT |     |            |            |            |            |            |            |            |             |             |             |             |                              |                       |
| 23       | 303.4    | Land & Land Rights                |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                     |
| 24       | 304.4    | Structures & Improvements         |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                     |
| 25       | 311.4    | Pumping Equipment                 |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                     |
| 26       | 330.4    | Distr. Reservoirs & Standpipes    |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                     |
| 27       | 331.4    | Transm. & Distribution Mains      |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                     |
| 28       | 333.4    | Services                          |     | 0          | 0          | (136)      | 0          | 0          | (136)      | 0          | 0           | (136)       | 0           | 0           | (136)                        | (544)                 |
| 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          | (82)       | 0          | 0          | (82)       | 0          | 0           | (82)        | 0           | 0           | (82)                         | (328)                 |
| 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          | (218)      | 0          | 0          | (218)      | 0          | 0           | (218)       | 0           | 0           | (218)                        | (872)                 |

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Schedule of Water Accumulated Depreciation By Primary Account- 2007  
 Adjustments to Accumulated Depreciation-2007

Florida Public Service Commission

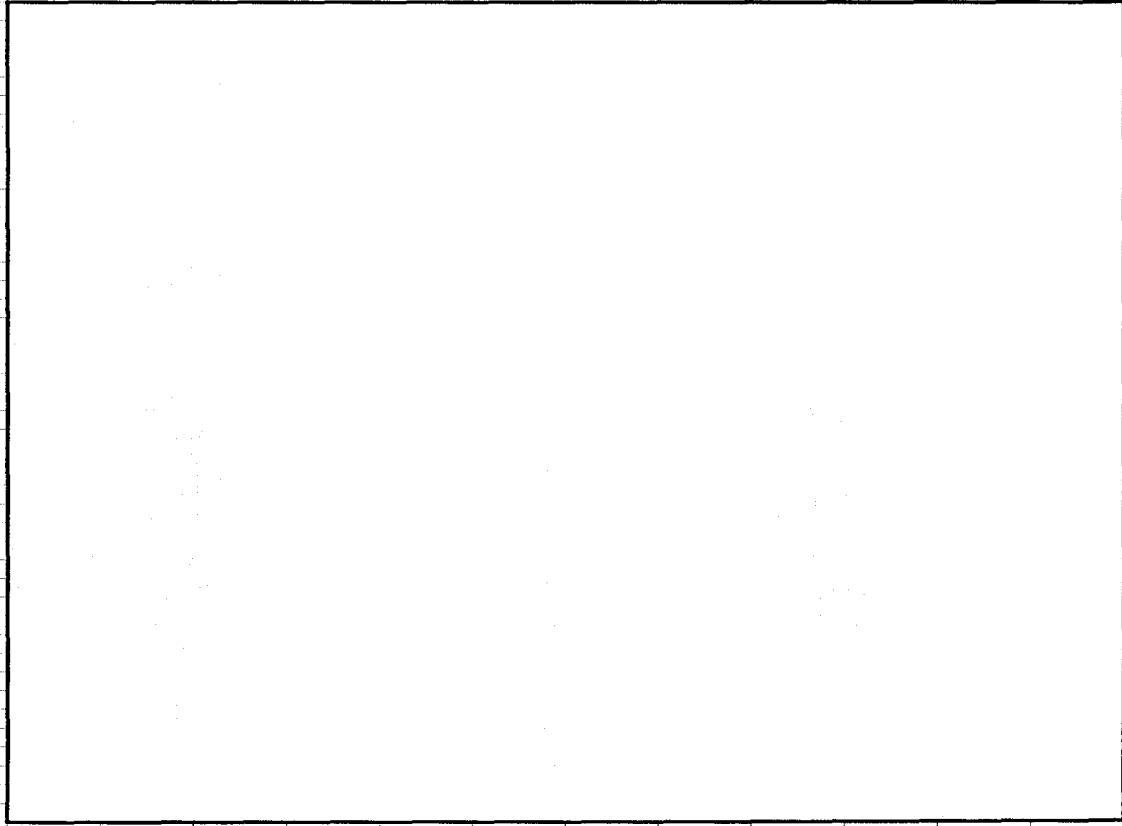
Kingswood - Water  
 Docket No. 060368-W5  
 Schedule Year Ended: 2007  
 Historic [ ] or Projected [x]

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

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 Preparer: <name>

[ ] =input field

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



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Schedule of Water Accumulated Depreciation By Primary Account- 2007  
 Adjusted Accumulated Depreciation Balances - December 2006 through December 2007

Florida Public Service Commission

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

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

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

| Line No | Acct No | (1)<br>Account Name               | (2)<br>12/31/06 | (3)<br>01/31/07 | (4)<br>02/28/07 | (5)<br>03/31/07 | (6)<br>04/30/07 | (7)<br>05/31/07 | (8)<br>06/30/07 | (9)<br>07/31/07 | (10)<br>08/31/07 | (11)<br>09/30/07 | (12)<br>10/31/07 | (13)<br>11/30/07 | (14)<br>12/31/07 | (15)<br>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                        | 322             | 323             | 325             | 326             | 327             | 328             | 329             | 330             | 332              | 333              | 334              | 335              | 336              | 329                     |
| 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      | 1,399           | 1,412           | 1,424           | 1,303           | 1,317           | 1,332           | 1,212           | 1,229           | 1,246            | 1,128            | 1,147            | 1,166            | 1,051            | 1,259                   |
| 28      | 333.4   | Services                          | 415             | 415             | 415             | 415             | 415             | 415             | 415             | 415             | 415              | 415              | 415              | 415              | 415              | 415                     |
| 29      | 334.4   | Meters & Meter Installations      | 1,750           | 1,764           | 1,777           | 1,709           | 1,723           | 1,737           | 1,670           | 1,684           | 1,698            | 1,631            | 1,646            | 1,661            | 1,594            | 1,696                   |
| 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                             | 3,886.85        | 3,914           | 3,941           | 3,753           | 3,782           | 3,812           | 3,626           | 3,658           | 3,691            | 3,507            | 3,542            | 3,577            | 3,397            | 3,699                   |
|         |         |                                   | TRUE            |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |                  | TRUE             |                         |

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Kingswood

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [ ] Projected [ X ]

Schedule: A-9

Page: 5 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 Projected Rate Year and the ending balance for the prior year.

| Line No. | Acct No. | (1)<br>Account Name               | (2)<br>Prior Year<br>12/31/06 | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | (7)<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct | (13)<br>Nov | (14)<br>Dec | (15)<br>Average<br>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                        | 322                           | 323        | 325        | 326        | 327        | 328        | 329        | 330        | 332         | 333         | 334         | 335         | 336         | 329                        |
| 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      | 1,399                         | 1,412      | 1,424      | 1,303      | 1,317      | 1,332      | 1,212      | 1,229      | 1,246       | 1,128       | 1,147       | 1,166       | 1,051       | 1,259                      |
| 28       | 333.4    | Services                          | 415                           | 415        | 415        | 415        | 415        | 415        | 415        | 415        | 415         | 415         | 415         | 415         | 415         | 415                        |
| 29       | 334.4    | Meters & Meter Installations      | 1,750                         | 1,764      | 1,777      | 1,709      | 1,723      | 1,737      | 1,670      | 1,684      | 1,698       | 1,631       | 1,646       | 1,661       | 1,594       | 1,696                      |
| 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                | 212                           | 249        | 287        | 327        | 368        | 410        | 454        | 498        | 543         | 589         | 637         | 685         | 734         | 461                        |
| 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                             | 4,099                         | 4,163      | 4,228      | 4,079      | 4,150      | 4,222      | 4,080      | 4,156      | 4,234       | 4,097       | 4,179       | 4,262       | 4,130       | 4,160                      |
| 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                                |                              |   |              |              |              |                   |              |                                   |      |  |
| Kingswood - Water  |                              | 271   | 6401         | =input field |              | Kingswood - Water |              | 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 <input checked="" type="checkbox"/> or Projected <input type="checkbox"/> |                              | through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date. |              |              |              |                   |              |                                   |      |  |
| Line No.   | (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                                 |      |  |

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

| Florida Public Service Commission  |                              |                               |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |                  |                                   |                            |
|--|------------------------------|-------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|------------------|-----------------------------------|----------------------------|
| Kingswood - Water  |                              |                               |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |                  |                                   |                            |
| Docket No. 060368-WS   |                              |                               |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |                  |                                   |                            |
| Schedule Year Ended: 2005  |                              |                               |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |                  |                                   |                            |
| Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/> |                              |                               |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |                  |                                   |                            |
| Explanation: Provide the CIAC Balances by month by Classification for 2005         |                              |                               |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |                  |                                   |                            |
| 271 6401 FWS Kingswood - Water   |                              |                               |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |                  |                                   |                            |
| input field  |                              |                               |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |                  |                                   |                            |
| Schedule: A-12   |                              |                               |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |                  |                                   |                            |
| Page: 2 of   |                              |                               |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |                  |                                   |                            |
| Preparer:  |                              |                               |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |                  |                                   |                            |
| Line No.   | Description                  | (2)<br>Prior Year<br>12/31/04 | (3)<br>01/31/05 | (4)<br>02/28/05 | (5)<br>03/31/05 | (6)<br>04/30/05 | (7)<br>05/31/05 | (8)<br>06/30/05 | (9)<br>07/31/05 | (10)<br>08/31/05 | (11)<br>09/30/05 | (12)<br>10/31/05 | (13)<br>11/30/05 | (14)<br>Test Year End<br>12/31/05 | (15)<br>Average<br>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

Kingswood

Schedule: A-12

Docket No. 060368-WS

Page: 2 of 5

Test Year Ending 12/31/05

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)<br>Description              | (2)<br>Prior Year<br>12/31/04 | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | (7)<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct | (13)<br>Nov | (14)<br>Test Year Enc<br>Dec | (15)<br>Average<br>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  | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 14             | Other                           | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 15             | Main Extension Charge           | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 16             | Service Installation Fees       | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 17             | Total Cash CIAC                 | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                          |
| Property CIAC: |                                 |                               |            |            |            |            |            |            |            |             |             |             |             |                              |                            |
| 18             | Structures & Improvements       | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 19             | Collection Sewers- Force        | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 20             | Collection Sewers- Gravity      | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 21             | Services to Customers           | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 22             | Lift Stations                   | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 23             | Pumping Equipment               | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 24             | Reuse Services                  | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 25             | Reuse Transmission & Dist Mains | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 26             | Other Plant Misc Equip          | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 27             | Total Property CIAC             | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                          |
| 28             | Total Sewer CIAC                | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                          |

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

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| Schedule of Water Contributions in Aid of Construction by Classification- 2006 |                              |  |          |          |                   |          |              |
|--|------------------------------|--|----------|----------|-------------------|----------|--------------|
| CIAC Balances per Books- 2006  |                              |  |          |          |                   |          |              |
|  |                              | 271  | 6401     | FWS      | Kingswood - Water |          |              |
| Kingswood - Water  |                              | =input field   |          |          |                   |          |              |
| Docket No. 060368-WS   |                              | Explanation: Provide the CIAC Balances by month by Classification for 2006 |          |          |                   |          |              |
| Schedule Year Ended: 2006  |                              | Historic [x] or Projected [x]  |          |          |                   |          |              |
|  |                              | (2)  | (3)      | (4)      | (5)               | (6)      | (7)          |
| Line No.   | Description                  | 12/31/05   | 01/31/06 | 02/28/06 | 03/31/06          | 04/30/06 | 05/31/06     |
| Cash CIAC:   |                              |  |          |          |                   |          |              |
|  |                              |  |          |          |                   |          | from Adj bal |
| 1  | Water Treatment Equipment    | 0  | 0        | 0        | 0                 | 0        | 3            |
| 2  | Meter Fees                   | 0  | 0        | 0        | 0                 | 0        | 153          |
| 3  | Main Extension Charge        | 0  | 0        | 0        | 0                 | 0        | 0            |
| 4  | Service Installation Fees    | 0  | 0        | 0        | 0                 | 0        | 0            |
| 5  | Total Cash CIAC              | 0  | 0        | 0        | 0                 | 0        | 156          |
| Property CIAC:   |                              |  |          |          |                   |          |              |
|  |                              |  |          |          |                   |          | from Adj bal |
| 6  | Dist Reservoirs & Standpipes | 0  | 0        | 0        | 0                 | 0        | 0            |
| 7  | T&D Mains                    | 0  | 0        | 0        | 0                 | 0        | 0            |
| 8  | Services                     | 0  | 0        | 0        | 0                 | 0        | 0            |
| 9  | Meters/Meter Installation    | 0  | 0        | 0        | 0                 | 0        | 0            |
| 10   | Hydrants                     | 0  | 0        | 0        | 0                 | 0        | 0            |
| 11   | Total Property CIAC          | 0  | 0        | 0        | 0                 | 0        | 0            |
| 12   | Total Water CIAC             | 0  | 0        | 0        | 0                 | 0        | 156          |

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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**

**Kingswood**

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)<br>Description            | (2)<br>Water<br>Year End<br>Balance | (3)<br>Sewer<br>Year End<br>Balance |
|---|-------------------------------|-------------------------------------|-------------------------------------|
| <b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b> |                               |                                     |                                     |
|   | 2000                          |                                     |                                     |
| 23  | Additions                     |                                     | NA                                  |
| 24  | Adjustments                   |                                     | NA                                  |
| 25  | 12/31/00 Balance              |                                     | NA                                  |
|   | 2001                          |                                     |                                     |
| 26  | Additions                     |                                     | NA                                  |
| 27  | Adjustments                   |                                     | NA                                  |
| 28  | 12/31/01 Balance              |                                     | NA                                  |
|   | 2002                          |                                     |                                     |
| 29  | Additions                     |                                     | NA                                  |
| 30  | Adjustments                   |                                     | NA                                  |
| 31  | 12/31/02 Balance              |                                     | NA                                  |
|   | 2003                          |                                     |                                     |
| 32  | Additions                     |                                     | NA                                  |
| 33  | Adjustments                   |                                     | NA                                  |
| 34  | 06/30/04 Amend. Order Balance | 156                                 | NA                                  |
|   | 2004                          |                                     |                                     |
| 35  | Additions                     | 0                                   | NA                                  |
| 36  | Adjustments                   | 0                                   | NA                                  |
| 37  | 12/31/04 Balance              | 156                                 | NA                                  |
|   | 2005                          |                                     |                                     |
| 38  | Additions                     | 0                                   | NA                                  |
| 39  | Adjustments                   | 0                                   | NA                                  |
| 40  | 12/31/05 Balance              | 156                                 | NA                                  |
|   | 2006                          |                                     |                                     |
| 41  | Additions                     | 0                                   | NA                                  |
| 42  | Adjustments                   | 0                                   | NA                                  |
| 43  | 12/31/06 Balance              | 156                                 | NA                                  |
|   | 2007                          |                                     |                                     |
| 44  | Additions                     | 0                                   | NA                                  |
| 45  | Adjustments                   | 0                                   | NA                                  |
| 46  | 12/31/07 Balance              | 156                                 | NA                                  |

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

CONVERT AMENDATORY ORDER BALANCES

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

Florida Public Service Commission

Kingswood - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2004  
 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

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:          |                          |                         |                             |  |                                 |
| 1                   | Capacity Charges 271.1   | H. LOOKUP               |                             | 0  | Water Treatment Equipment       |
| 2                   | Meter Fees               | 153                     |                             | 153  | Meter Fees                      |
| 3                   | CIAC-1999 Acquisition    | 0                       |                             | 0  | Water Treatment Equipment       |
| 4                   | Unclaimed Refunds        | 3                       |                             | 3  | Water Treatment Equipment       |
| 5                   | Main Ext Charge          | 0                       |                             | 0  | Main Extension Charge           |
| 6                   | Serv Install Charge      | 0                       |                             | 0  | Service Installation Charge     |
| 7                   | Total Cash CIAC          | 156                     | 0                           | 156  |                                 |
| Property CIAC 271.5 |                          |                         |                             |  |                                 |
| 8                   | Dist Res & Standpipes    | 330.4                   | 0                           | 0  | Dist Res & Standpipes           |
| 9                   | T&D Mains                | 331.4                   | 0                           | 0  | T&D Mains                       |
| 10                  | Services                 | 333.4                   | 0                           | 0  | Services                        |
| 11                  | Meter/Meter Installation | 334.4                   | 0                           | 0  | Meter/Meter Installation        |
| 21                  | Hydrants                 | 335.4                   | 0                           | 0  | Hydrants                        |
| 22                  | Total Property CIAC      | 0                       | 0                           | 0  |                                 |
| 23                  | Total Water CIAC         | 156                     | 0                           | 156  |                                 |

should be -> 156 < 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 | 3                                       |
| 25             | Meter Fees                | 153                                     |
| 26             | Main Extension Charge     | 0                                       |
| 27             | Service Installation Fees | 0                                       |
| 28             | Total Cash CIAC           | 156                                     |
| Property CIAC: |                           |   |
| 29             | Dist Res & Standpipes     | 0                                       |
| 30             | T&D Mains                 | 0                                       |
| 31             | Services                  | 0                                       |
| 32             | Meter/Meter Installation  | 0                                       |
| 33             | Hydrants                  | 0                                       |
| 34             | Total Property CIAC       | 0                                       |
| 35             | Total Water CIAC          | 156                                     |

TRUE

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| Schedule of Water Contributions in Aid of Construction by Classification- 2004     |                          |   |          |         |         |         |         |         |
|--|--------------------------|---|----------|---------|---------|---------|---------|---------|
| CIAC Additions -July through December 2004   |                          |   |          |         |         |         |         |         |
|  |                          | =input field  |          |         |         |         |         |         |
| Kingswood - Water  |                          |   |          |         |         |         |         |         |
| 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 <input checked="" type="checkbox"/> or Projected <input type="checkbox"/> |                          | 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        | 0       | 0       | 0       | 0       | 0       |
| 2  | Meter Fees               | 334   | 0        | 0       | 0       | 0       | 0       | 0       |
| 3  | CIAC-1999 Acquisition    |   |          |         |         |         |         |         |
| 4  | Unclaimed Refunds        |   |          |         |         |         |         |         |
| 5  | Main Ext Charge          | 331   | 0        | 0       | 0       | 0       | 0       | 0       |
| 6  | Serv Install Charge      | 333   | 0        | 0       | 0       | 0       | 0       | 0       |
| 7  | Total Cash CIAC          |   | 0        | 0       | 0       | 0       | 0       | 0       |
| 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        | 0       | 0       | 0       | 0       | 0       |

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

Historic [X] or Projected [ ]

Schedule Year Ended: 2004

Docket No. 060368-WS

Kingswood - Water

Adjustments to CIAC-July through December 2004

=input field

Explanation: Provide Adjustments to CIAC Amendatory Order balances other than

changes resulting from CIAC Additions for 2004

Florida Public Service Commission

Schedule: A-12

Page: 8 of 8

Preparer:

| Schedule of Water Contributions in Aid of Construction by Classification- 2004     |                              |                 |                 |                 |                 |                 |                 | Florida Public Service Commission   |      |
|--|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|------|
| Adjusted CIAC Balances- June through December 2004                                 |                              |                 |                 |                 |                 |                 |                 | Schedule: A-12  |      |
| Kingswood - 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)<br>06/30/04 | (2)<br>07/31/04 | (3)<br>08/31/04 | (4)<br>09/30/04 | (5)<br>10/31/04 | (6)<br>11/30/04 | (7)<br>12/31/04   |      |
| Cash CIAC:   |                              |                 |                 |                 |                 |                 |                 |   |      |
| 1  | Water Treatment Equipment    | 3               | 3               | 3               | 3               | 3               | 3               | 3   |      |
| 2  | Meter Fees                   | 153             | 153             | 153             | 153             | 153             | 153             | 153   |      |
| 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              | 156             | 156             | 156             | 156             | 156             | 156             | 156   |      |
| 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             | 156             | 156             | 156             | 156             | 156             | 156             | 156   |      |
|  |                              |                 |                 |                 |                 |                 |                 |   | TRUE |

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

Florida Public Service Commission

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

Explanation: Provide a Schedule showing additions to CIAC during 2005

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

| Line No. | Description                  | (1)       | (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  | 2005 Total |      |
|          | Cash CIAC:                   | CIAC acct |     |     |     |     |     |     |     |     |      |      |      |            |      |
| 1        | Water Treatment Equipment    | 320       | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0          | 0    |
| 2        | Meter Fees                   | 334       | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0          | 0    |
| 3        | Main Extension Charge        | 331       | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0          | 0    |
| 4        | Service Installation Fees    | 333       | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0          | 0    |
| 5        | Total Cash CIAC              |           | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0          | 0    |
|          | Property CIAC:               |           |     |     |     |     |     |     |     |     |      |      |      |            |      |
| 6        | Dist Reservoirs & Standpipes |           |     |     |     |     |     |     |     |     |      |      |      |            | 0    |
| 7        | T&D Mains                    |           |     |     |     |     |     |     |     |     |      |      |      |            | 0    |
| 8        | Services                     |           |     |     |     |     |     |     |     |     |      |      |      |            | 0    |
| 9        | Meters/Meter Installation    |           |     |     |     |     |     |     |     |     |      |      |      |            | 0    |
| 10       | Hydrants                     |           |     |     |     |     |     |     |     |     |      |      |      |            | 0    |
| 11       | Total Property CIAC          |           | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0          | 0    |
| 12       | Total Water CIAC             |           | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0          | 0    |

these rows are  
 extracted from the  
 FWS456CIAC tab

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

Florida Public Service Commission

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

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

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

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

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| Schedule of Water Contributions in Aid of Construction by Classification - 2005<br>Adjusted CIAC Balances - 2005 |                              | Explanation: Provide Adjusted CIAC balances by account for 2005 |          |          |          |          |          |          |          |          |          |          | Florida Public Service Commission |                        |                 |
|--|------------------------------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------------------------------|------------------------|-----------------|
| Kingswood - Water<br>Docket No. 060368-W5<br>Schedule Year Ended: 2005<br>Historic [X] or Projected [ ]          |                              | (2)   | (3)      | (4)      | (5)      | (6)      | (7)      | (8)      | (9)      | (10)     | (11)     | (12)     | (13)                              | (14)                   | (15)            |
| Line No.   | Description                  | 12/31/04  | 01/31/05 | 02/28/05 | 03/31/05 | 04/30/05 | 05/31/05 | 06/30/05 | 07/31/05 | 08/31/05 | 09/30/05 | 10/31/05 | 11/30/05                          | Test Year End 12/31/05 | Average Balance |
| Cash CIAC:   |                              |   |          |          |          |          |          |          |          |          |          |          |                                   |                        |                 |
| 1  | Water Treatment Equipment    | 3   | 3        | 3        | 3        | 3        | 3        | 3        | 3        | 3        | 3        | 3        | 3                                 | 3                      | 3               |
| 2  | Water Fees                   | 153   | 153      | 153      | 153      | 153      | 153      | 153      | 153      | 153      | 153      | 153      | 153                               | 153                    | 153             |
| 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              | 156   | 156      | 156      | 156      | 156      | 156      | 156      | 156      | 156      | 156      | 156      | 156                               | 156                    | 156             |
| 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             | 156   | 156      | 156      | 156      | 156      | 156      | 156      | 156      | 156      | 156      | 156      | 156                               | 156                    | 156             |
|  |                              |   |          |          |          |          |          |          |          |          |          |          |                                   | TRUE                   | 156             |

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Kingswood

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 intermedate year also.

| Line No.       | (1)<br>Description              | (2)<br>Prior Year<br>12/31/04 | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | (7)<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct | (13)<br>Nov | (14)<br>Test Year Enc<br>Dec | (15)<br>Average<br>Balance |
|----------------|---------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|------------------------------|----------------------------|
| <b>WATER</b>   |                                 |                               |            |            |            |            |            |            |            |             |             |             |             |                              |                            |
| Cash CIAC:     |                                 |                               |            |            |            |            |            |            |            |             |             |             |             |                              |                            |
| 1              | Water Treatment Equipment       | 3                             | 3          | 3          | 3          | 3          | 3          | 3          | 3          | 3           | 3           | 3           | 3           | 3                            | 3                          |
| 2              | Meter Fees                      | 153                           | 153        | 153        | 153        | 153        | 153        | 153        | 153        | 153         | 153         | 153         | 153         | 153                          | 153                        |
| 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                 | 156                           | 156        | 156        | 156        | 156        | 156        | 156        | 156        | 156         | 156         | 156         | 156         | 156                          | 156                        |
| 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                | 156                           | 156        | 156        | 156        | 156        | 156        | 156        | 156        | 156         | 156         | 156         | 156         | 156                          | 156                        |
| <b>SEWER</b>   |                                 |                               |            |            |            |            |            |            |            |             |             |             |             |                              |                            |
| Cash CIAC:     |                                 |                               |            |            |            |            |            |            |            |             |             |             |             |                              |                            |
| 13             | Treatment & Disposal Equipment  | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 14             | Other                           | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 15             | Main Extension Charge           | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 16             | Service Installation Fees       | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 17             | Total Cash CIAC                 | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                          |
| Property CIAC: |                                 |                               |            |            |            |            |            |            |            |             |             |             |             |                              |                            |
| 18             | Structures & Improvements       | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 19             | Collection Sewers- Force        | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 20             | Collection Sewers- Gravity      | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 21             | Services to Customers           | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 22             | Lift Stations                   | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 23             | Pumping Equipment               | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 24             | Reuse Services                  | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 25             | Reuse Transmission & Dist Mains | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 26             | Other Plant Misc Equip          | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 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                          |

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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   |       |   |  |
| Kingswood - Water  |                              |           |     |     |     |     |     |     |     |     |      |      |      | Page: 6 of 8   |       |   |  |
| Docket No. 060368-WS   |                              |           |     |     |     |     |     |     |     |     |      |      |      | Preparer:  |       |   |  |
| Schedule Year Ended: 2006  |                              |           |     |     |     |     |     |     |     |     |      |      |      | Explanation: Provide a Schedule showing additions to CIAC during 2006  |       |   |  |
| Historic [x] or Projected [x]  |                              |           |     |     |     |     |     |     |     |     |      |      |      |  |       |   |  |
| 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       | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0  | 0     | 0 | these rows are extracted from the FWS456CIAC tab |
| 2  | Meter Fees                   | 334       | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0  | 0     | 0 |  |
| 3  | Main Extension Charge        | 331       | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0  | 0     | 0 |  |
| 4  | Service Installation Fees    | 333       | 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 |  |
| 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     | 0 |  |
| 12   | Total Water CIAC             |           | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0  | 0     | 0 |  |
| Schedule of Water Contributions in Aid of Construction by Classification- 2006 |                              |           |     |     |     |     |     |     |     |     |      |      |      | Florida Public Service Commission  |       |   |  |
| Adjustments to CIAC-2006   |                              |           |     |     |     |     |     |     |     |     |      |      |      | Schedule: A-12   |       |   |  |
| Kingswood - Water  |                              |           |     |     |     |     |     |     |     |     |      |      |      | Page: 8 of 8   |       |   |  |
| Docket No. 060368-WS   |                              |           |     |     |     |     |     |     |     |     |      |      |      | Preparer:  |       |   |  |
| Schedule Year Ended: 2006  |                              |           |     |     |     |     |     |     |     |     |      |      |      | Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2006 |       |   |  |
| Historic [x] or Projected [x]  |                              |           |     |     |     |     |     |     |     |     |      |      |      |  |       |   |  |
| 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  | 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     | 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- 2006 |                              |     |     |     |     |     |     |     |     |      |      |      |      |      | Florida Public Service Commission |                 |
|--|------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|-----------------------------------|-----------------|
| Adjusted CIAC Balances- 2006   |                              |     |     |     |     |     |     |     |     |      |      |      |      |      | Schedule: A-12                    |                 |
| Kingswood - Water  |                              |     |     |     |     |     |     |     |     |      |      |      |      |      | Page: 4 of 8                      |                 |
| Docket No. 060368-WS   |                              |     |     |     |     |     |     |     |     |      |      |      |      |      | Preparer:                         |                 |
| Schedule Year Ended: 2006  |                              |     |     |     |     |     |     |     |     |      |      |      |      |      |                                   |                 |
| Historic [x] or Projected [x]  |                              |     |     |     |     |     |     |     |     |      |      |      |      |      |                                   |                 |
| Explanation: Provide Adjusted CIAC balances by account for 2006                |                              |     |     |     |     |     |     |     |     |      |      |      |      |      |                                   |                 |
| 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    | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3    | 3    | 3    | 3    | 3    | 3                                 | 3               |
| 2  | Meter Fees                   | 153 | 153 | 153 | 153 | 153 | 153 | 153 | 153 | 153  | 153  | 153  | 153  | 153  | 153                               | 153             |
| 3  | Main Extension Charge        | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0    | 0    | 0                                 | 0               |
| 4  | Service Installation Fees    | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0    | 0    | 0                                 | 0               |
| 5  | Total Cash CIAC              | 156 | 156 | 156 | 156 | 156 | 156 | 156 | 156 | 156  | 156  | 156  | 156  | 156  | 156                               | 156             |
| Property CIAC:   |                              |     |     |     |     |     |     |     |     |      |      |      |      |      |                                   |                 |
| 6  | Dist Reservoirs & Standpipes | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0    | 0    | 0                                 | 0               |
| 7  | T&D Mains                    | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0    | 0    | 0                                 | 0               |
| 8  | Services                     | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0    | 0    | 0                                 | 0               |
| 9  | Meters/Meter Installation    | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0    | 0    | 0                                 | 0               |
| 10   | Hydrants                     | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0    | 0    | 0                                 | 0               |
| 11   | Total Property CIAC          | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0    | 0    | 0                                 | 0               |
| 12   | Total Water CIAC             | 156 | 156 | 156 | 156 | 156 | 156 | 156 | 156 | 156  | 156  | 156  | 156  | 156  | 156                               | 156             |
|  |                              |     |     |     |     |     |     |     |     |      |      |      |      |      | TRUE                              |                 |

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance  
**Kingswood**  
**Docket No. 060368-WS**  
 Test Year Ending 12/31/06

Schedule: A-12  
 Page: 4 of 5  
 Preparer: Robert M. Griffin

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

| Line No.       | (1)<br>Description              | (2)<br>Prior Year<br>12/31/05 | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | (7)<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct | (13)<br>Nov | (14)<br>Test Year Enc<br>Dec | (15)<br>Average<br>Balance |
|----------------|---------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|------------------------------|----------------------------|
| <b>WATER</b>   |                                 |                               |            |            |            |            |            |            |            |             |             |             |             |                              |                            |
| Cash CIAC:     |                                 |                               |            |            |            |            |            |            |            |             |             |             |             |                              |                            |
| 1              | Water Treatment Equipment       | 3                             | 3          | 3          | 3          | 3          | 3          | 3          | 3          | 3           | 3           | 3           | 3           | 3                            | 3                          |
| 2              | Meter Fees                      | 153                           | 153        | 153        | 153        | 153        | 153        | 153        | 153        | 153         | 153         | 153         | 153         | 153                          | 153                        |
| 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                 | 156                           | 156        | 156        | 156        | 156        | 156        | 156        | 156        | 156         | 156         | 156         | 156         | 156                          | 156                        |
| 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                | 156                           | 156        | 156        | 156        | 156        | 156        | 156        | 156        | 156         | 156         | 156         | 156         | 156                          | 156                        |
| <b>SEWER</b>   |                                 |                               |            |            |            |            |            |            |            |             |             |             |             |                              |                            |
| Cash CIAC:     |                                 |                               |            |            |            |            |            |            |            |             |             |             |             |                              |                            |
| 13             | Treatment & Disposal Equipment  | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 14             | Other                           | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 15             | Main Extension Charge           | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 16             | Service Installation Fees       | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 17             | Total Cash CIAC                 | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                          |
| Property CIAC: |                                 |                               |            |            |            |            |            |            |            |             |             |             |             |                              |                            |
| 18             | Structures & Improvements       | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 19             | Collection Sewers- Force        | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 20             | Collection Sewers- Gravity      | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 21             | Services to Customers           | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 22             | Lift Stations                   | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 23             | Pumping Equipment               | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 24             | Reuse Services                  | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 25             | Reuse Transmission & Dist Mains | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 26             | Other Plant Misc Equip          | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 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                          |

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

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

[ ] =input field  
 Explanation: Provide a Schedule showing additions to CIAC during 2007

Florida Public Service Commission

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

| Line No. | Description                  | (1)<br>Jan | (2)<br>Feb | (3)<br>Mar | (4)<br>Apr | (5)<br>May | (6)<br>Jun | (7)<br>Jul | (8)<br>Aug | (9)<br>Sep | (10)<br>Oct | (11)<br>Nov | (12)<br>Dec | (13)<br>Total |
|----------|------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|---------------|
|          | Cash CIAC:                   |            |            |            |            |            |            |            |            |            |             |             |             |               |
|          | CIAC acct                    |            |            |            |            |            |            |            |            |            |             |             |             |               |
| 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 Contributions in Aid of Construction by Classification- 2007  
 Adjustments to CIAC-2007

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

[ ] =input field  
 Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2007

Florida Public Service Commission

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

| Line No. | Description                  | (1)<br>Jan | (2)<br>Feb | (3)<br>Mar | (4)<br>Apr | (5)<br>May | (6)<br>Jun | (7)<br>Jul | (8)<br>Aug | (9)<br>Sep | (10)<br>Oct | (11)<br>Nov | (12)<br>Dec | (13)<br>Total |
|----------|------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|---------------|
|          | Cash CIAC:                   |            |            |            |            |            |            |            |            |            |             |             |             |               |
|          | CIAC acct                    |            |            |            |            |            |            |            |            |            |             |             |             |               |
| 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 Contributions in Aid of Construction by Classification - 2007 |                              | Adjusted CIAC Balances - 2007 |          | Kingswood - Water |          | Docket No. 060368-WS |          | Schedule Year Ended: 2007 |          | Historic [ ] or Projected [X] |          | Florida Public Service Commission |          |          |                 |
|---|------------------------------|-------------------------------|----------|-------------------|----------|----------------------|----------|---------------------------|----------|-------------------------------|----------|-----------------------------------|----------|----------|-----------------|
| 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 |
| Explanation: Provide Adjusted CIAC balances by account for 2007                 |                              |                               |          |                   |          |                      |          |                           |          |                               |          |                                   |          |          |                 |
| Cash CIAC:  |                              |                               |          |                   |          |                      |          |                           |          |                               |          |                                   |          |          |                 |
| 1   | Water Treatment Equipment    | 3                             | 3        | 3                 | 3        | 3                    | 3        | 3                         | 3        | 3                             | 3        | 3                                 | 3        | 3        | 3               |
| 2   | Meter Fees                   | 153                           | 153      | 153               | 153      | 153                  | 153      | 153                       | 153      | 153                           | 153      | 153                               | 153      | 153      | 153             |
| 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              | 156                           | 156      | 156               | 156      | 156                  | 156      | 156                       | 156      | 156                           | 156      | 156                               | 156      | 156      | 156             |
| 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             | 156                           | 156      | 156               | 156      | 156                  | 156      | 156                       | 156      | 156                           | 156      | 156                               | 156      | 156      | 156             |
|   |                              |                               |          |                   |          |                      |          |                           |          |                               |          |                                   |          | TRUE     | FALSE           |
|   |                              |                               |          |                   |          |                      |          |                           |          |                               |          |                                   |          | 4 YR     |                 |

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**Schedule of Water Contributions in Aid of Construction By Classification**

Test Year Average balance  
**Kingswood**  
**Docket No. 060368-WS**  
 Test Year Ending 12/31/07

**Florida Public Service Commission**

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

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

| Line No.       | (1)<br>Description              | (2)<br>Prior Year<br>12/31/06 | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | (7)<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct | (13)<br>Nov | (14)<br>Test Year Enc<br>Dec | (15)<br>Average<br>Balance |
|----------------|---------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|------------------------------|----------------------------|
| <b>WATER</b>   |                                 |                               |            |            |            |            |            |            |            |             |             |             |             |                              |                            |
| Cash CIAC:     |                                 |                               |            |            |            |            |            |            |            |             |             |             |             |                              |                            |
| 1              | Water Treatment Equipment       | 3                             | 3          | 3          | 3          | 3          | 3          | 3          | 3          | 3           | 3           | 3           | 3           | 3                            | 3                          |
| 2              | Meter Fees                      | 153                           | 153        | 153        | 153        | 153        | 153        | 153        | 153        | 153         | 153         | 153         | 153         | 153                          | 153                        |
| 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                 | 156                           | 156        | 156        | 156        | 156        | 156        | 156        | 156        | 156         | 156         | 156         | 156         | 156                          | 156                        |
| 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                | 156                           | 156        | 156        | 156        | 156        | 156        | 156        | 156        | 156         | 156         | 156         | 156         | 156                          | 156                        |
| <b>SEWER</b>   |                                 |                               |            |            |            |            |            |            |            |             |             |             |             |                              |                            |
| Cash CIAC:     |                                 |                               |            |            |            |            |            |            |            |             |             |             |             |                              |                            |
| 13             | Treatment & Disposal Equipment  | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 14             | Other                           | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 15             | Main Extension Charge           | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 16             | Service Installation Fees       | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 17             | Total Cash CIAC                 | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                          |
| Property CIAC: |                                 |                               |            |            |            |            |            |            |            |             |             |             |             |                              |                            |
| 18             | Structures & Improvements       | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 19             | Collection Sewers- Force        | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 20             | Collection Sewers- Gravity      | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 21             | Services to Customers           | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 22             | Lift Stations                   | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 23             | Pumping Equipment               | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 24             | Reuse Services                  | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 25             | Reuse Transmission & Dist Mains | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 26             | Other Plant Misc Equip          | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 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                          |

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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                    |                              |   |          |              |          |                   |          |                                   |        |  |
| Kingswood - Water  |                              | 272   | 6401     | =input field | FWS      | Kingswood - 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 <input checked="" type="checkbox"/> or Projected <input type="checkbox"/> |                              | through the year ended 12/31/04. While 2005 is the historical test year, balances           |          |              |          |                   |          |                                   |        |  |
|  |                              | back to 6/30/04 are needed since adjustments to book balances are made beginning that date. |          |              |          |                   |          |                                   |        |  |
| Line   | (1)                          | (2)   | (3)      | (4)          | (5)      | (6)               | (7)      | (8)                               |        |  |
| 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

Test Year Average Balance

Kingswood

Docket No. 060368-WS

Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-14

Page: 2 of 5

Preparer: Robert M. Griffin

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  | NA                      | NA      | NA      | NA      | NA      | NA      | NA      | NA      | NA       | NA       | NA       | NA       | NA                     | 0                    |
| 14           | Other                           | NA                      | NA      | NA      | NA      | NA      | NA      | NA      | NA      | NA       | NA       | NA       | NA       | NA                     | 0                    |
| 15           | Main Extension Charge           | NA                      | NA      | NA      | NA      | NA      | NA      | NA      | NA      | NA       | NA       | NA       | NA       | NA                     | 0                    |
| 16           | Service Installation Fees       | NA                      | NA      | NA      | NA      | NA      | NA      | NA      | NA      | NA       | NA       | NA       | NA       | NA                     | 0                    |
| 17           | Total Cash                      | 0                       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0                    |
| Property     |                                 |                         |         |         |         |         |         |         |         |          |          |          |          |                        |                      |
| 18           | Structures & Improvements       | NA                      | NA      | NA      | NA      | NA      | NA      | NA      | NA      | NA       | NA       | NA       | NA       | NA                     | 0                    |
| 19           | Collection Sewers- Force        | NA                      | NA      | NA      | NA      | NA      | NA      | NA      | NA      | NA       | NA       | NA       | NA       | NA                     | 0                    |
| 20           | Collection Sewers- Gravity      | NA                      | NA      | NA      | NA      | NA      | NA      | NA      | NA      | NA       | NA       | NA       | NA       | NA                     | 0                    |
| 21           | Services to Customers           | NA                      | NA      | NA      | NA      | NA      | NA      | NA      | NA      | NA       | NA       | NA       | NA       | NA                     | 0                    |
| 22           | Lift Stations                   | NA                      | NA      | NA      | NA      | NA      | NA      | NA      | NA      | NA       | NA       | NA       | NA       | NA                     | 0                    |
| 23           | Pumping Equipment               | NA                      | NA      | NA      | NA      | NA      | NA      | NA      | NA      | NA       | NA       | NA       | NA       | NA                     | 0                    |
| 24           | Reuse Services                  | NA                      | NA      | NA      | NA      | NA      | NA      | NA      | NA      | NA       | NA       | NA       | NA       | NA                     | 0                    |
| 25           | Reuse Transmission & Dist Mains | NA                      | NA      | NA      | NA      | NA      | NA      | NA      | NA      | NA       | NA       | NA       | NA       | NA                     | 0                    |
| 26           | Other Plant Misc Equip          | NA                      | NA      | NA      | NA      | NA      | NA      | NA      | NA      | NA       | NA       | NA       | NA       | NA                     | 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 |                              |  |          |              |                   |          |          |
|--|------------------------------|--|----------|--------------|-------------------|----------|----------|
|  |                              |  |          | =input field |                   |          |          |
| Kingswood - Water  |                              | 272  | 6401     | FWS          | Kingswood - Water |          |          |
| Docket No. 060368-WS   |                              | Explanation: Provide the Amort of CIAC Balances by month by Classification |          |              |                   |          |          |
| Schedule Year Ended: 2006                                      |                              | for the year ended 12/31/06  |          |              |                   |          |          |
| Historic [x] or Projected [x]                                  |                              |  |          |              |                   |          |          |
|  |                              | (2)  | (3)      | (4)          | (5)               | (6)      | (7)      |
| Line No.   | Description                  | 12/31/05   | 01/31/06 | 02/28/06     | 03/31/06          | 04/30/06 | 05/31/06 |
| Cash CIAC:   |                              |  |          |              |                   |          |          |
| 1  | Water Treatment Equipment    | 0  | 0        | 0            | 0                 | 0        | 0        |
| 2  | Meter Fees                   | 0  | 0        | 0            | 0                 | 0        | 0        |
| 3  | Main Extension Charge        | 0  | 0        | 0            | 0                 | 0        | 0        |
| 4  | Service Installation Fees    | 0  | 0        | 0            | 0                 | 0        | 0        |
| 5  | Total Cash CIAC              | 0  | 0        | 0            | 0                 | 0        | 0        |
| Property CIAC:   |                              |  |          |              |                   |          |          |
| 6  | Dist Reservoirs & Standpipes | 0  | 0        | 0            | 0                 | 0        | 0        |
| 7  | T&D Mains                    | 0  | 0        | 0            | 0                 | 0        | 0        |
| 8  | Services                     | 0  | 0        | 0            | 0                 | 0        | 0        |
| 9  | Meters/Meter Installation    | 0  | 0        | 0            | 0                 | 0        | 0        |
| 10   | Hydrants                     | 0  | 0        | 0            | 0                 | 0        | 0        |
| 11   | Total Property CIAC          | 0  | 0        | 0            | 0                 | 0        | 0        |
| 12   | Total Water CIAC             | 0  | 0        | 0            | 0                 | 0        | 0        |

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

**Florida Public Service Commission**

**Kingswood**  
**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)<br>Description            | (2)<br>Water<br>Year End<br>Balance | (3)<br>Sewer<br>Year End<br>Balance |
|---|-------------------------------|-------------------------------------|-------------------------------------|
| <b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b> |                               |                                     |                                     |
| 2000  |                               |                                     |                                     |
| 23  | Additions                     |                                     | NA                                  |
| 24  | Adjustments                   |                                     | NA                                  |
| 25  | 12/31/00 Balance              |                                     | NA                                  |
| 2001  |                               |                                     |                                     |
| 26  | Additions                     |                                     | NA                                  |
| 27  | Adjustments                   |                                     | NA                                  |
| 28  | 12/31/01 Balance              |                                     | NA                                  |
| 2002  |                               |                                     |                                     |
| 29  | Additions                     |                                     | NA                                  |
| 30  | Adjustments                   |                                     | NA                                  |
| 31  | 12/31/02 Balance              |                                     | NA                                  |
| 2003  |                               |                                     |                                     |
| 32  | Additions                     |                                     | NA                                  |
| 33  | Adjustments                   |                                     | NA                                  |
| 34  | 06/30/04 Amend. Order Balance | 1                                   | NA                                  |
| 2004  |                               |                                     |                                     |
| 35  | Additions                     | 4                                   | NA                                  |
| 36  | Adjustments                   | 0                                   | NA                                  |
| 37  | 12/31/04 Balance              | 5                                   | NA                                  |
| 2005  |                               |                                     |                                     |
| 38  | Additions                     | 8                                   | NA                                  |
| 39  | Adjustments                   | 0                                   | NA                                  |
| 40  | 12/31/05 Balance              | 13                                  | NA                                  |
| 2006  |                               |                                     |                                     |
| 41  | Additions                     | 8                                   | NA                                  |
| 42  | Adjustments                   | 0                                   | NA                                  |
| 43  | 12/31/06 Balance              | 20                                  | NA                                  |
| 2007  |                               |                                     |                                     |
| 44  | Additions                     | 8                                   | NA                                  |
| 45  | Adjustments                   | 0                                   | NA                                  |
| 46  | 12/31/07 Balance              | 28                                  | NA                                  |

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

CONVERT AMENDATORY ORDER BALANCES

Schedule of Water Amortization of CIAC by Classification- 2004

Florida Public Service Commission

CIAC Amendatory Order Balances as of 6/30/04

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

Schedule: A-12  
 Page:  
 Preparer:

Explanation: Calculate Accum Amort of CIAC at 6/30/04 based on Nance's WIPs and Amendatory Order.  
 Assign WIP 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 |
|---------------|--------------------------|-------------------------|-----------------------------|--|---------------------------------|
| Cash CIAC     |                          |                         |                             |  |                                 |
| 1             | Capacity Charges         | 271.1                   | 0                           | 0  | Water Treatment Equipment       |
| 2             | Meter Fees               | 0                       | 0                           | 0  | Meter Fees                      |
| 3             | CIAC-1999 Acquisition    | 0                       | 0                           | 0  | Water Treatment Equipment       |
| 4             | Unclaimed Refunds        | 1                       | 0                           | 1  | Water Treatment Equipment       |
| 5             | Main Ext Charge          | 0                       | 0                           | 0  | Main Extension Charge           |
| 6             | Serv Install Charge      | 0                       | 0                           | 0  | Service Installation Charge     |
| 7             | Total Cash CIAC          | 1                       | 0                           | 1  |                                 |
| Property CIAC |                          |                         |                             |  |                                 |
| 8             | Dist Res & Standpipes    | 330.4                   | 0                           | 0  | Dist Res & Standpipes           |
| 9             | T&D Mains                | 331.4                   | 0                           | 0  | T&D Mains                       |
| 10            | Services                 | 333.4                   | 0                           | 0  | Services                        |
| 11            | Meter/Meter Installation | 334.4                   | 0                           | 0  | Meter/Meter Installation        |
| 21            | Hydrants                 | 335.4                   | 0                           | 0  | Hydrants                        |
| 22            | Total Property CIAC      | 0                       | 0                           | 0  |                                 |
| 23            | Total Water CIAC         | 1                       | 0                           | 1  |                                 |

Explanation: Rearrange the Cronin Jackson Categories shown above into new Categories that combine certain data

| Line No.      | Description               | Amendatory Order Balances as Calculated |
|---------------|---------------------------|---|
| Cash CIAC     |                           |   |
| 24            | Water Treatment Equipment | 0                                       |
| 25            | Meter Fees                | 1                                       |
| 26            | Main Extension Charge     | 0                                       |
| 27            | Service Installation Fees | 0                                       |
| 28            | Total Cash CIAC           | 1                                       |
| Property CIAC |                           |   |
| 29            | Dist Res & Standpipes     | 0                                       |
| 30            | T&D Mains                 | 0                                       |
| 31            | Services                  | 0                                       |
| 32            | Meter/Meter Installation  | 0                                       |
| 33            | Hydrants                  | 0                                       |
| 34            | Total Property CIAC       | 0                                       |
| 35            | Total Water CIAC          | 1                                       |

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| 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    |     | Water Fees                    | 1        | 1        | 1        | 1        | 1        | 1        | 1        |
| 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               | 1        | 1        | 1        | 1        | 1        | 1        | 1        |
|      |     | 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              | 1        | 1        | 1        | 1        | 1        | 1        | 1        |

Schedule of Water Amortization of CIAC by Classification- 2004  
 Amort of CIAC Amortization Order Balances as of 6/30/04  
 Kingswood - Water  
 Docket No. 06038-WS  
 Schedule Year Ended: 2004  
 Historic [X] or Projected [ ]  
 Explanation: Provide the Accumulated Amort of CIAC Balances as of 6/30/04 by Classification based on amounts in the PSC's Amortization Order issued February 27, 2006  
 Preparer: [Redacted] input field  
 Schedule: A-14  
 Page: 2, wk-1  
 Florida Public Service Commission

CALCULATE CIAC AMORTIZATION RATES

Schedule of Water Amortization of CIAC by Classification- 2004  
 Calculate Amortization Rates

Florida Public Service Commission

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

Input field  
 Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates  
 and calculate composite rates based on methodology employed by Cronin Jackson for  
 Annual Reports (see 12/21/04 calculation)

Schedule: A-12  
 Page:  
 Preparer:

|                           |                           |       |  | Annual<br>Depn<br>Rate | Monthly<br>Dep'n<br>Rate |
|---------------------------|---------------------------|-------|--|------------------------|--------------------------|
| Categories-lines to below |                           |       |  |                        |                          |
|                           | Cash CIAC:                |       |  |                        |                          |
| 1                         | Capacity Charges          | 271.1 | Water Treatment Equip (see Composite Calc) | 3.78%                  | 0.31%                    |
| 2                         | CIAC-1999 Acquisition     | 271.3 | Water Treatment Equip (see Composite Calc) | 3.78%                  | 0.31%                    |
| 3                         | Unclaimed Refunds         | 271.3 | Water Treatment Equip (see Composite Calc) | 3.78%                  | 0.31%                    |
| 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      | 271.2 |  |                        |                          |
| 8                         | Dist Res & Standpipe      | 330.4 |  | 0.00%                  | 0.00%                    |
| 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 |  | 0.00%                  | 0.00%                    |

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| Composite Rate Calculation: |  | UPIS Balance 6/30/04 |              |            | 2004 Depreciation Rate |        | Annual Depreciation Expense |     |  |                      |
|-----------------------------|--|----------------------|--------------|------------|------------------------|--------|-----------------------------|-----|--|----------------------|
|                             |  |                      | Adjusted Bal | Contr Prop | For Comp Calc          | Annual | Monthly                     |     |  |                      |
| 1                           | INTANGIBLE PLANT   | INTANGIBLE PLANT     |              |            |                        |        |                             |     |  |                      |
| 2                           | Organization   | 301.1                | 0            |            |                        | 0.00%  |                             |     |  |                      |
| 3                           | Franchises   | 302.1                | 563          |            |                        | 2.50%  |                             |     |  |                      |
| 4                           | Other Plant & Misc. Equipment                                | 339.1                | 0            |            |                        | 0.00%  |                             |     |  |                      |
| 5                           | SOURCE OF SUPPLY & PUMPING PLANT                             |                      |              |            |                        | 0.00%  |                             |     |  |                      |
| 6                           | Land & Land Rights   | 303.2                | 0            |            |                        | 0.00%  |                             |     |  |                      |
| 7                           | Structures & Improvements                                    | 304.2                | 0            |            | 0                      | 3.13%  | 0.26%                       | 0   |  |                      |
| 8                           | Collect. & Impound Reservoirs                                | 305.2                | 0            |            |                        | 0.00%  |                             |     |  |                      |
| 9                           | Lake, River & Other Intakes                                  | 306.2                | 0            |            |                        | 0.00%  |                             |     |  |                      |
| 10                          | Wells & Springs  | 307.2                | 0            |            | 0                      | 0.00%  | 0.00%                       | 0   |  |                      |
| 11                          | Infiltration Galleries & Tunnels                             | 308.2                | 0            |            |                        | 0.00%  |                             |     |  |                      |
| 12                          | Supply Mains   | 309.2                | 0            |            | 0                      | 0.00%  | 0.00%                       | 0   |  |                      |
| 13                          | Power Generation Equipment                                   | 310.2                | 0            |            | 0                      | 0.00%  | 0.00%                       | 0   |  |                      |
| 14                          | Pumping Equipment  | 311.2                | 0            |            | 0                      | 0.00%  | 0.00%                       | 0   |  |                      |
| 15                          | Other Plant & Misc. Equipment                                | 339.2                | 0            |            |                        | 0.00%  |                             |     |  |                      |
| 16                          | WATER TREATMENT PLANT  |                      |              |            |                        | 0.00%  |                             |     |  |                      |
| 17                          | Land & Land Rights   | 303.3                | 0            |            |                        | 0.00%  |                             |     |  |                      |
| 18                          | Structures & Improvements                                    | 304.3                | 0            |            | 0                      | 3.03%  | 0.25%                       | 0   |  |                      |
| 19                          | Pumping Equipment  | 311.3                | 0            |            |                        | 0.00%  |                             |     |  |                      |
| 20                          | Water Treatment Equipment                                    | 320.3                | 0            |            | 0                      | 0.00%  | 0.00%                       | 0   |  |                      |
| 21                          | Other Plant & Misc. Equipment                                | 339.3                | 0            |            |                        | 0.00%  |                             |     |  |                      |
| 22                          | TRANSMISSION & DISTRIBUTION PLANT                            |                      |              |            |                        | 0.00%  |                             |     |  |                      |
| 23                          | Land & Land Rights   | 303.4                | 1,058        |            |                        | 0.00%  |                             |     |  |                      |
| 24                          | Structures & Improvements                                    | 304.4                | 0            |            | 0                      | 3.03%  | 0.25%                       | 0   |  |                      |
| 25                          | Pumping Equipment  | 311.4                | 0            |            |                        | 0.00%  |                             |     |  |                      |
| 26                          | Distr. Reservoirs & Standpipes                               | 330.4                | 0            |            | 0                      | 0.00%  |                             |     |  |                      |
| 27                          | Transm. & Distribution Mains                                 | 331.4                | 0            | 0          | 0                      | 0.00%  | 0.00%                       | 0   |  |                      |
| 28                          | Services   | 333.4                | 1,801        | 0          | 1,801                  | 2.22%  | 0.19%                       | 40  |  |                      |
| 29                          | Meters & Meter Installations                                 | 334.4                | 410          | 0          | 410                    | 2.50%  | 0.21%                       | 10  |  |                      |
| 30                          | Hydrants   | 335.4                | 2,726        | 0          | 2,726                  | 5.00%  | 0.42%                       | 136 |  |                      |
| 31                          | Backflow Prevention  | 336.4                | 0            | 0          | 0                      | 0.00%  | 0.00%                       | 0   |  |                      |
| 32                          | Other Plant & Misc. Equipment                                | 339.4                | 0            |            | 0                      | 0.00%  | 0.00%                       | 0   |  |                      |
| 33                          | GENERAL PLANT  |                      |              |            |                        | 0.00%  |                             |     |  |                      |
| 34                          | Land & Land Rights   | 303.5                | 0            |            |                        | 0.00%  |                             |     |  |                      |
| 35                          | Structures & Improvements                                    | 304.5                | 0            |            |                        | 3.03%  |                             |     |  |                      |
| 36                          | Office Furniture & Equipment                                 | 340.5                | 0            |            |                        | 0.00%  |                             |     |  |                      |
| 37                          | Computer Equipment   | 340.51               | 0            |            |                        | 0.00%  |                             |     |  |                      |
| 38                          | Transportation Equipment                                     | 341.5                | 0            |            |                        | 0.00%  |                             |     |  |                      |
| 39                          | Stores Equipment   | 342.5                | 0            |            |                        | 0.00%  |                             |     |  |                      |
| 40                          | Tools, Shop & Garage Equipment                               | 343.5                | 0            |            |                        | 0.00%  |                             |     |  |                      |
| 41                          | Laboratory Equipment   | 344.5                | 0            |            |                        | 6.67%  |                             |     |  |                      |
| 42                          | Power Operated Equipment                                     | 345.5                | 0            |            |                        | 0.00%  |                             |     |  |                      |
| 43                          | Communication Equipment                                      | 346.5                | 0            |            |                        | 0.00%  |                             |     |  |                      |
| 44                          | Miscellaneous Equipment                                      | 347.5                | 0            |            |                        | 0.00%  |                             |     |  |                      |
| 45                          | Other Tangible Plant   | 348.5                | 0            |            |                        | 0.00%  |                             |     |  |                      |
| 63                          | UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization |                      |              |            | 4,937                  |        |                             | 187 |  | Composite Rate 3.78% |

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| Line No.   | Description               | Annual Depr Rate | Mo Depr Rate |
|--|---------------------------|------------------|--------------|
| Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data |                           |                  |              |
| 64   | Cash CIAC                 |                  |              |
| 65   | Water Treatment Equipment | 3.78%            | 0.31%        |
| 66   | Meter Fees                | 5.00%            | 0.42%        |
| 67   | Main Extension Charge     | 2.22%            | 0.19%        |
|  | Service Installation Fees | 2.50%            | 0.21%        |
| 68   | Property CIAC             |                  |              |
| 69   | Dist Res & Standpipe      | 0.00%            | 0.00%        |
| 70   | T&D Mains                 | 2.22%            | 0.19%        |
| 71   | Services                  | 2.50%            | 0.21%        |
| 72   | Meters/Meter Installation | 5.00%            | 0.42%        |
|  | Hydrants                  | 0.00%            | 0.00%        |

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

Kingswood - Water  
Docket No. 060368-WS  
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.

Florida Public Service Commission

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

| Line No.       | Description                  | (1)<br>06/30/04 | (2)<br>07/31/04 | (3)<br>08/31/04 | (4)<br>09/30/04 | (5)<br>10/31/04 | (6)<br>11/30/04 | (7)<br>12/31/04 |
|----------------|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Cash CIAC:     |                              |                 |                 |                 |                 |                 |                 |                 |
| 1              | Water Treatment Equipment    | 3               | 3               | 3               | 3               | 3               | 3               | 3               |
| 2              | Meter Fees                   | 153             | 153             | 153             | 153             | 153             | 153             | 153             |
| 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              | 156             | 156             | 156             | 156             | 156             | 156             | 156             |
| 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             | 156             | 156             | 156             | 156             | 156             | 156             | 156             |

Schedule of Water Amortization of CIAC by Classification - 2004  
CIAC Amortization Rates - July through December 2004

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

Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories

Florida Public Service Commission

Schedule: A-14  
Page: 2, wrk-3  
Preparer:

| Line No.       | Description                  | (1)<br>Annual Rates | (2)<br>July | (3)<br>Aug | (4)<br>Monthly Rates<br>Sep | (5)<br>Oct | (6)<br>Nov | (7)<br>Dec |
|----------------|------------------------------|---------------------|-------------|------------|-----------------------------|------------|------------|------------|
| Cash CIAC:     |                              |                     |             |            |                             |            |            |            |
| 1              | Water Treatment Equipment    | 3.78%               | 0.31%       | 0.31%      | 0.31%                       | 0.31%      | 0.31%      | 0.31%      |
| 2              | Meter Fees                   | 5.00%               | 0.42%       | 0.42%      | 0.42%                       | 0.42%      | 0.42%      | 0.42%      |
| 3              | Main Extension Charge        | 2.22%               | 0.19%       | 0.19%      | 0.19%                       | 0.19%      | 0.19%      | 0.19%      |
| 4              | Service Installation Fees    | 2.50%               | 0.21%       | 0.21%      | 0.21%                       | 0.21%      | 0.21%      | 0.21%      |
| Property CIAC: |                              |                     |             |            |                             |            |            |            |
| 6              | Dist Reservoirs & Standpipes | 0.00%               | 0.00%       | 0.00%      | 0.00%                       | 0.00%      | 0.00%      | 0.00%      |
| 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                     | 0.00%               | 0.00%       | 0.00%      | 0.00%                       | 0.00%      | 0.00%      | 0.00%      |

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| Schedule of Water Amortization of CIAC by Classification- 2004<br>CIAC Amortization - July through December 2004 |                              |  |             |            |            |            |            |            | Florida Public Service Commission |          |                                   |  |
|--|------------------------------|--|-------------|------------|------------|------------|------------|------------|-----------------------------------|----------|-----------------------------------|--|
| Kingswood - Water<br>Docket No. 060368-WS<br>Schedule Year Ended: 2004<br>Historic [x] or Projected [ ]          |                              | [ ] =input field<br>Explanation: Provide a Schedule showing additions to CIAC during 2004 from the date of Acquisition 6/30/04.                  |             |            |            |            |            |            | Schedule:                         | A-14     |                                   |  |
|  |                              |  |             |            |            |            |            |            | Page:                             | 2, wrk-4 |                                   |  |
|  |                              |  |             |            |            |            |            |            | Preparer:                         |          |                                   |  |
| Line No.   | (1)<br>Description           | (2)  | (3)<br>July | (4)<br>Aug | (5)<br>Sep | (6)<br>Oct | (7)<br>Nov | (8)<br>Dec | (9)<br>2004<br>Total              |          |                                   |  |
| Cash CIAC:   |                              |  |             |            |            |            |            |            |                                   |          |                                   |  |
| 1  | Water Treatment Equipment    |  | 0           | 0          | 0          | 0          | 0          | 0          | 0                                 |          |                                   |  |
| 2  | Meter Fees                   |  | 1           | 1          | 1          | 1          | 1          | 1          | 4                                 |          |                                   |  |
| 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              |  | 1           | 1          | 1          | 1          | 1          | 1          | 4                                 |          |                                   |  |
| 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             |  | 1           | 1          | 1          | 1          | 1          | 1          | 4                                 |          |                                   |  |
| Schedule of Water Amortization of CIAC by Classification- 2004<br>Adjustments to CIAC-July through December 2004 |                              |  |             |            |            |            |            |            |                                   |          | Florida Public Service Commission |  |
| Kingswood - Water<br>Docket No. 060368-WS<br>Schedule Year Ended: 2004<br>Historic [x] or Projected [ ]          |                              | [ ] =input field<br>Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2004 |             |            |            |            |            |            | Schedule:                         | A-14     |                                   |  |
|  |                              |  |             |            |            |            |            |            | Page:                             | 2, wrk-5 |                                   |  |
|  |                              |  |             |            |            |            |            |            | Preparer:                         |          |                                   |  |
| Line No.   | (1)<br>Description           | (2)  | (3)<br>July | (4)<br>Aug | (5)<br>Sep | (6)<br>Oct | (7)<br>Nov | (8)<br>Dec | (9)<br>2004<br>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  |  |
| Kingswood - 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   | Description                  | 06/30/04 | 07/31/04 | 08/31/04 | 09/30/04 | 10/31/04 | 11/30/04 | 12/31/04 |   |  |
| No.  |                              |          |          |          |          |          |          |          |   |  |
| Cash CIAC:   |                              |          |          |          |          |          |          |          |   |  |
| 1  | Water Treatment Equipment    | 0        | 0        | 0        | 0        | 0        | 0        | 0        |   |  |
| 2  | Meter Fees                   | 1        | 2        | 2        | 3        | 4        | 4        | 5        |   |  |
| 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              | 1        | 2        | 2        | 3        | 4        | 4        | 5        |   |  |
| 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             | 1        | 2        | 2        | 3        | 4        | 4        | 5        |   |  |

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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

Kingswood - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2005  
 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

|                      |                           |       |  | Annual<br>Depn<br>Rate | Monthly<br>Dep'n<br>Rate |
|----------------------|---------------------------|-------|--|------------------------|--------------------------|
| Cash CIAC:           |                           |       |  |                        |                          |
| 1                    | Capacity Charges          | 271.1 | Water Treatment Equip (see Composite Calc) | 3.74%                  | 0.31%                    |
| 2                    | CIAC-1999 Acquisition     | 271.3 | Water Treatment Equip (see Composite Calc) | 3.74%                  | 0.31%                    |
| 3                    | Unclaimed Refunds         | 271.3 | Water Treatment Equip (see Composite Calc) | 3.74%                  | 0.31%                    |
| 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 |  | 0.00%                  | 0.00%                    |
| 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 |  | 0.00%                  | 0.00%                    |

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| Composite Rate Calculation |  | UPIS Balance 12/31/04 |            | Depreciation Rate |        | Depreciation |         |                      |
|----------------------------|--|-----------------------|------------|-------------------|--------|--------------|---------|----------------------|
|                            |  | Adj Bal               | Contr Prop | For Comp Calc     | Annual | Monthly      | Expense |                      |
| 1                          | INTANGIBLE PLANT   |                       |            |                   |        |              |         |                      |
| 2                          | Organization   | 301.1                 | 0          |                   | 0.00%  |              |         |                      |
| 3                          | Franchises   | 302.1                 | 563        |                   | 2.50%  |              |         |                      |
| 4                          | Other Plant & Misc. Equipment                                | 339.1                 | 0          |                   | 0.00%  |              |         |                      |
| 5                          | SOURCE OF SUPPLY & PUMPING PLANT                             |                       |            |                   | 0.00%  |              |         |                      |
| 6                          | Land & Land Rights   | 303.2                 | 0          |                   | 0.00%  |              |         |                      |
| 7                          | Structures & Improvements                                    | 304.2                 | 0          | 0                 | 3.13%  | 0.26%        | 0       |                      |
| 8                          | Collect. & Impound Reservoirs                                | 305.2                 | 0          |                   | 0.00%  |              |         |                      |
| 9                          | Lake, River & Other Intakes                                  | 306.2                 | 0          |                   | 0.00%  |              |         |                      |
| 10                         | Wells & Springs  | 307.2                 | 0          | 0                 | 0.00%  | 0.00%        | 0       |                      |
| 11                         | Infiltration Galleries & Tunnels                             | 308.2                 | 0          |                   | 0.00%  |              |         |                      |
| 12                         | Supply Mains   | 309.2                 | 0          | 0                 | 0.00%  | 0.00%        | 0       |                      |
| 13                         | Power Generation Equipment                                   | 310.2                 | 0          | 0                 | 0.00%  | 0.00%        | 0       |                      |
| 14                         | Pumping Equipment  | 311.2                 | 0          | 0                 | 0.00%  | 0.00%        | 0       |                      |
| 15                         | Other Plant & Misc. Equipment                                | 339.2                 | 0          |                   | 0.00%  |              |         |                      |
| 16                         | WATER TREATMENT PLANT  |                       |            |                   | 0.00%  |              |         |                      |
| 17                         | Land & Land Rights   | 303.3                 | 0          |                   | 0.00%  |              |         |                      |
| 18                         | Structures & Improvements                                    | 304.3                 | 0          | 0                 | 3.03%  | 0.25%        | 0       |                      |
| 19                         | Pumping Equipment  | 311.3                 | 0          |                   | 0.00%  |              |         |                      |
| 20                         | Water Treatment Equipment                                    | 320.3                 | 0          | 0                 | 0.00%  | 0.00%        | 0       |                      |
| 21                         | Other Plant & Misc. Equipment                                | 339.3                 | 0          |                   | 0.00%  |              |         |                      |
| 22                         | TRANSMISSION & DISTRIBUTION PLANT                            |                       |            |                   | 0.00%  |              |         |                      |
| 23                         | Land & Land Rights   | 303.4                 | 1,058      |                   | 0.00%  |              |         |                      |
| 24                         | Structures & Improvements                                    | 304.4                 | 0          | 0                 | 3.03%  | 0.25%        | 0       |                      |
| 25                         | Pumping Equipment  | 311.4                 | 0          |                   | 0.00%  |              |         |                      |
| 26                         | Distr. Reservoirs & Standpipes                               | 330.4                 | 0          | 0                 | 0.00%  | 0.00%        | 0       |                      |
| 27                         | Transm. & Distribution Mains                                 | 331.4                 | 1,917      | 0                 | 1,917  | 2.22%        | 0.19%   | 43                   |
| 28                         | Services   | 333.4                 | 410        | 0                 | 410    | 2.50%        | 0.21%   | 10                   |
| 29                         | Meters & Meter Installations                                 | 334.4                 | 2,726      | 0                 | 2,726  | 5.00%        | 0.42%   | 136                  |
| 30                         | Hydrants   | 335.4                 | 0          | 0                 | 0.00%  | 0.00%        | 0       |                      |
| 31                         | Backflow Prevention  | 336.4                 | Y          | 0                 | 0.00%  |              |         |                      |
| 32                         | Other Plant & Misc. Equipment                                | 339.4                 | 0          | 0                 | 0.00%  | 0.00%        | 0       |                      |
| 33                         | GENERAL PLANT  |                       |            |                   | 0.00%  |              |         |                      |
| 34                         | Land & Land Rights   | 303.5                 | 0          |                   | 0.00%  |              |         |                      |
| 35                         | Structures & Improvements                                    | 304.5                 | 0          |                   | 3.03%  |              |         |                      |
| 36                         | Office Furniture & Equipment                                 | 340.5                 | Y          | 0                 | 0.00%  |              |         |                      |
| 37                         | Computer Equipment   | 340.51                | 0          |                   | 0.00%  |              |         |                      |
| 38                         | Transportation Equipment                                     | 341.5                 | 0          |                   | 0.00%  |              |         |                      |
| 39                         | Stores Equipment   | 342.5                 | 0          |                   | 0.00%  |              |         |                      |
| 40                         | Tools, Shop & Garage Equipment                               | 343.5                 | 0          |                   | 0.00%  |              |         |                      |
| 41                         | Laboratory Equipment   | 344.5                 | 0          |                   | 6.67%  |              |         |                      |
| 42                         | Power Operated Equipment                                     | 345.5                 | 0          |                   | 0.00%  |              |         |                      |
| 43                         | Communication Equipment                                      | 346.5                 | 0          |                   | 0.00%  |              |         |                      |
| 44                         | Miscellaneous Equipment                                      | 347.5                 | 0          |                   | 0.00%  |              |         |                      |
| 45                         | Other Tangible Plant   | 348.5                 | 0          |                   | 0.00%  |              |         |                      |
| 63                         | UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization |                       |            | 5,053             |        |              | 189     | Composite Rate 3.74% |
|                            |  |                       |            | TRUE              |        |              |         |                      |

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|          |                           | Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data |  |  |  |                  |              |  |  |  |  |
|----------|---------------------------|--|--|--|--|------------------|--------------|--|--|--|--|
| Line No. | Description               |  |  |  |  |                  |              |  |  |  |  |
|          |                           |  |  |  |  | Annual Depr Rate | Mo Depr Rate |  |  |  |  |
|          | Cash CIAC:                |  |  |  |  |                  |              |  |  |  |  |
| 64       | Water Treatment Equipment |  |  |  |  | 3.74%            | 0.31%        |  |  |  |  |
| 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      |  |  |  |  | 0.00%            | 0.00%        |  |  |  |  |
| 69       | T&D Mains                 |  |  |  |  | 2.22%            | 0.19%        |  |  |  |  |
| 70       | Services                  |  |  |  |  | 2.50%            | 0.21%        |  |  |  |  |
| 71       | Meters/Meter Installation |  |  |  |  | 5.00%            | 0.42%        |  |  |  |  |
| 72       | Hydrants                  |  |  |  |  | 0.00%            | 0.00%        |  |  |  |  |

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| Schedule of Water Amortization of CIAC by Classification- 2005                |                              |                     |                 |                 |                 |                             |                 |                 |                 |                  |                  |                  |                  | Florida Public Service Commission |                            |
|---|------------------------------|---------------------|-----------------|-----------------|-----------------|-----------------------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|------------------|-----------------------------------|----------------------------|
| Adjusted CIAC Balances- 2005  |                              |                     |                 |                 |                 |                             |                 |                 |                 |                  |                  |                  |                  | Schedule: A-12                    |                            |
| Kingswood - Water   |                              |                     |                 |                 |                 |                             |                 |                 |                 |                  |                  |                  |                  | Page: 4 of 8                      |                            |
| Docket No. 060368-WS  |                              |                     |                 |                 |                 |                             |                 |                 |                 |                  |                  |                  |                  | Preparer:                         |                            |
| Explanation: Provide Adjusted CIAC balances by account for 2005               |                              |                     |                 |                 |                 |                             |                 |                 |                 |                  |                  |                  |                  |                                   |                            |
| Schedule Year Ended: 2005   |                              |                     |                 |                 |                 |                             |                 |                 |                 |                  |                  |                  |                  |                                   |                            |
| Historic [x] or Projected [ ]   |                              |                     |                 |                 |                 |                             |                 |                 |                 |                  |                  |                  |                  |                                   |                            |
| Line No.  | Description                  | (2)<br>12/31/04     | (3)<br>01/31/05 | (4)<br>02/28/05 | (5)<br>03/31/05 | (6)<br>04/30/05             | (7)<br>05/31/05 | (8)<br>06/30/05 | (9)<br>07/31/05 | (10)<br>08/31/05 | (11)<br>09/30/05 | (12)<br>10/31/05 | (13)<br>11/30/05 | (14)<br>Test Year End<br>12/31/05 | (15)<br>Average<br>Balance |
| Cash CIAC:  |                              |                     |                 |                 |                 |                             |                 |                 |                 |                  |                  |                  |                  |                                   |                            |
| 1   | Water Treatment Equipment    | 3                   | 3               | 3               | 3               | 3                           | 3               | 3               | 3               | 3                | 3                | 3                | 3                | 3                                 | 3                          |
| 2   | Meter Fees                   | 153                 | 153             | 153             | 153             | 153                         | 153             | 153             | 153             | 153              | 153              | 153              | 153              | 153                               | 153                        |
| 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              | 156                 | 156             | 156             | 156             | 156                         | 156             | 156             | 156             | 156              | 156              | 156              | 156              | 156                               | 156                        |
| 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             | 156                 | 156             | 156             | 156             | 156                         | 156             | 156             | 156             | 156              | 156              | 156              | 156              | 156                               | 156                        |
| Schedule of Water Amortization of CIAC by Classification- 2005                |                              |                     |                 |                 |                 |                             |                 |                 |                 |                  |                  |                  |                  | Florida Public Service Commission |                            |
| CIAC Amortization Rates - 2005  |                              |                     |                 |                 |                 |                             |                 |                 |                 |                  |                  |                  |                  | Schedule: A-14                    |                            |
| Kingswood - Water   |                              |                     |                 |                 |                 |                             |                 |                 |                 |                  |                  |                  |                  | Page: 2, wrk-3                    |                            |
| Docket No. 060368-WS  |                              |                     |                 |                 |                 |                             |                 |                 |                 |                  |                  |                  |                  | Preparer:                         |                            |
| Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories |                              |                     |                 |                 |                 |                             |                 |                 |                 |                  |                  |                  |                  |                                   |                            |
| Schedule Year Ended: 2005   |                              |                     |                 |                 |                 |                             |                 |                 |                 |                  |                  |                  |                  |                                   |                            |
| Historic [x] or Projected [ ]   |                              |                     |                 |                 |                 |                             |                 |                 |                 |                  |                  |                  |                  |                                   |                            |
| Line No.  | (1)<br>Description           | (2)<br>Annual Rates | (3)<br>Jan      | (4)<br>Feb      | (5)<br>Mar      | (6)<br>Monthly Rates<br>Apr | (7)<br>May      | (8)<br>Jun      | (9)<br>Jul      | (10)<br>Aug      | (11)<br>Sep      | (12)<br>Oct      | (13)<br>Nov      | (14)<br>Dec                       |                            |
| Cash CIAC:  |                              |                     |                 |                 |                 |                             |                 |                 |                 |                  |                  |                  |                  |                                   |                            |
| 1   | Water Treatment Equipment    | 3.74%               | 0.31%           | 0.31%           | 0.31%           | 0.31%                       | 0.31%           | 0.31%           | 0.31%           | 0.31%            | 0.31%            | 0.31%            | 0.31%            | 0.31%                             |                            |
| 2   | Meter Fees                   | 5.00%               | 0.42%           | 0.42%           | 0.42%           | 0.42%                       | 0.42%           | 0.42%           | 0.42%           | 0.42%            | 0.42%            | 0.42%            | 0.42%            | 0.42%                             |                            |
| 3   | Main Extension Charge        | 2.22%               | 0.19%           | 0.19%           | 0.19%           | 0.19%                       | 0.19%           | 0.19%           | 0.19%           | 0.19%            | 0.19%            | 0.19%            | 0.19%            | 0.19%                             |                            |
| 4   | Service Installation Fees    | 2.50%               | 0.21%           | 0.21%           | 0.21%           | 0.21%                       | 0.21%           | 0.21%           | 0.21%           | 0.21%            | 0.21%            | 0.21%            | 0.21%            | 0.21%                             |                            |
| 5   | Total Cash CIAC              |                     |                 |                 |                 |                             |                 |                 |                 |                  |                  |                  |                  |                                   |                            |
| Property CIAC:  |                              |                     |                 |                 |                 |                             |                 |                 |                 |                  |                  |                  |                  |                                   |                            |
| 6   | Dist Reservoirs & Standpipes | 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%                             |                            |
| 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                     | 0.00%               | 0.00%           | 0.00%           | 0.00%           | 0.00%                       | 0.00%           | 0.00%           | 0.00%           | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%                             |                            |

| 11 Total Property CIAC   |                              |     |         |         |         |         |         |         |         |          |          |          |          |          |                 |
|--|------------------------------|-----|---------|---------|---------|---------|---------|---------|---------|----------|----------|----------|----------|----------|-----------------|
| 12 Total Water CIAC  |                              |     |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| CIAC Amortization- 2005  |                              |     |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| Kingswood - Water  |                              |     |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| Docket No. 060368-WS   |                              |     |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| Schedule Year Ended: 2005  |                              |     |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| Historic [x] or Projected [ ]  |                              |     |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| Explanation: Provide a Schedule showing additions to CIAC during 2005 from the date of Acquisition                           |                              |     |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| Florida Public Service Commission  |                              |     |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| Schedule: A-14   |                              |     |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| Page: 2, wrk-4   |                              |     |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| Preparer:  |                              |     |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| Line No.   | (1) Description              | (2) | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) 2005 Total |
| Cash CIAC:   |                              |     |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| 1  | Water Treatment Equipment    |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0        | 0               |
| 2  | Meter Fees                   |     | 1       | 1       | 1       | 1       | 1       | 1       | 1       | 1        | 1        | 1        | 1        | 1        | 8               |
| 3  | Main Extension Charge        |     | 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               |
| 5  | Total Cash CIAC              |     | 1       | 1       | 1       | 1       | 1       | 1       | 1       | 1        | 1        | 1        | 1        | 1        | 8               |
| Property CIAC:   |                              |     |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| 6  | Dist Reservoirs & Standpipes |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0        | 0               |
| 7  | T&D Mains                    |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0        | 0               |
| 8  | Services                     |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0        | 0               |
| 9  | Meters/Meter Installation    |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0        | 0               |
| 10   | Hydrants                     |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0        | 0               |
| 11   | Total Property CIAC          |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0        | 0               |
| 12   | Total Water CIAC             |     | 1       | 1       | 1       | 1       | 1       | 1       | 1       | 1        | 1        | 1        | 1        | 1        | 8               |
|  |                              |     | 0.41%   | 0.41%   | 0.41%   | 0.41%   | 0.41%   | 0.41%   | 0.41%   | 0.41%    | 0.41%    | 0.41%    | 0.41%    | 0.41%    | 4.98%           |
| Schedule of Water Amortization of CIAC by Classification- 2005   |                              |     |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| Adjustments to CIAC Amort Bal-2005   |                              |     |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| Kingswood - Water  |                              |     |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| Docket No. 060368-WS   |                              |     |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| 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 |                              |     |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| Florida Public Service Commission  |                              |     |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| Schedule: A-14   |                              |     |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| Page: 2, wrk-5   |                              |     |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| Preparer:  |                              |     |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| Line No.   | (1) Description              | (2) | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) 2005 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- 2005<br>Adjusted Accumulated Amortization of CIAC Balances- 2005 |                              |                               |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  | Florida Public Service Commission   |                                   |                            |   |
|--|------------------------------|-------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|---|-----------------------------------|----------------------------|---|
| Kingswood - Water<br>Docket No. 060368-WS<br>Schedule Year Ended: 2005<br>Historic [x] or Projected [ ]                    |                              |                               |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  | Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month average. |                                   |                            | Schedule: A-14<br>Page: 2, wrk-8<br>Preparer: |
| Line No.   | Description                  | (2)<br>Prior Year<br>12/31/04 | (3)<br>01/31/05 | (4)<br>02/28/05 | (5)<br>03/31/05 | (6)<br>04/30/05 | (7)<br>05/31/05 | (8)<br>06/30/05 | (9)<br>07/31/05 | (10)<br>08/31/05 | (11)<br>09/30/05 | (12)<br>10/31/05 | (13)<br>11/30/05  | (14)<br>Test Year End<br>12/31/05 | (15)<br>Average<br>Balance |   |
| Cash CIAC:   |                              |                               |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |   |                                   |                            |   |
| 1  | Water Treatment Equipment    | 0                             | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0   | 0                                 | 0                          |   |
| 2  | Meter Fees                   | 5                             | 5               | 6               | 7               | 7               | 8               | 9               | 9               | 10               | 11               | 11               | 12  | 12                                | 9                          |   |
| 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              | 5                             | 6               | 6               | 7               | 7               | 8               | 9               | 9               | 10               | 11               | 11               | 12  | 13                                | 9                          |   |
| 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             | 5                             | 6               | 6               | 7               | 7               | 8               | 9               | 9               | 10               | 11               | 11               | 12  | 13                                | 9                          |   |
|  |                              |                               |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |   |                                   | TRUE                       |   |

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance  
 Kingswood  
 Docket No. 060368-WS  
 Test Year Ending 12/31/05

Florida Public Service Commission

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

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

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

PSA

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

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

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

Schedule: A-12  
 Page:  
 Preparer:

|                           |                           |       |  | Annual<br>Depn<br>Rate | Monthly<br>Dep'n<br>Rate |
|---------------------------|---------------------------|-------|--|------------------------|--------------------------|
| Categories-lines to below |                           |       |  |                        |                          |
| Cash CIAC:                |                           |       |  |                        |                          |
| 1                         | Capacity Charges          | 271.1 | Water Treatment Equip (see Composite Calc) | 3.77%                  | 0.00%                    |
| 2                         | CIAC-1999 Acquisition     | 271.3 | Water Treatment Equip (see Composite Calc) | 3.77%                  | 0.00%                    |
| 3                         | Unclaimed Refunds         | 271.3 | Water Treatment Equip (see Composite Calc) | 3.77%                  | 0.00%                    |
| 4                         | Main Ext Charge           | 271.3 | Main Extension Charge acct 331.4           | 2.22%                  | 0.00%                    |
| 5                         | Serv Install Charge       | 271.3 | Service Installation Charge acct 333.4     | 2.50%                  | 0.21%                    |
| 6                         | Meter Fees                | 271.3 | Meter Fees acct 334.4                      | 5.00%                  | 0.42%                    |
| 7                         | Total Cash CIAC           |       |  |                        |                          |
| Contributed Property      |                           |       |  |                        |                          |
| 8                         | Dist Res & Standpipe      | 330.4 |  | 0.00%                  | 0.00%                    |
| 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 |  | 0.00%                  | 0.00%                    |

| Composite Rate Calculation: |  | UPIS Balance 12/31/05 |            |               | Depreciation Rate |         | Depreciation |                |       |  |  |  |  |  |
|-----------------------------|--|-----------------------|------------|---------------|-------------------|---------|--------------|----------------|-------|--|--|--|--|--|
|                             |  | Adj Bal               | Contr Prop | For Comp Calc | Annual            | Monthly | Expense      |                |       |  |  |  |  |  |
| 1                           | <b>INTANGIBLE PLANT</b>                                      |                       |            |               |                   |         |              |                |       |  |  |  |  |  |
| 2                           | Organization   | 301.1                 |            |               |                   |         |              |                |       |  |  |  |  |  |
| 3                           | Franchises   | 302.1                 |            |               | 0.00%             |         |              |                |       |  |  |  |  |  |
| 4                           | Other Plant & Misc. Equipment                                | 339.1                 | 563        |               | 2.50%             |         |              |                |       |  |  |  |  |  |
| 5                           | <b>SOURCE OF SUPPLY &amp; PUMPING PLANT</b>                  |                       |            |               | 0.00%             |         |              |                |       |  |  |  |  |  |
| 6                           | Land & Land Rights   | 303.2                 |            |               | 0.00%             |         |              |                |       |  |  |  |  |  |
| 7                           | Structures & Improvements                                    | 304.2                 |            |               | 0.00%             |         |              |                |       |  |  |  |  |  |
| 8                           | Collect. & Impound Reservoirs                                | 305.2                 |            | 0             | 3.13%             | 0.26%   | 0            |                |       |  |  |  |  |  |
| 9                           | Lake, River & Other Intakes                                  | 306.2                 |            |               | 0.00%             |         |              |                |       |  |  |  |  |  |
| 10                          | Wells & Springs  | 307.2                 |            |               | 0.00%             |         |              |                |       |  |  |  |  |  |
| 11                          | Infiltration Galleries & Tunnels                             | 308.2                 |            | 0             | 0.00%             | 0.00%   | 0            |                |       |  |  |  |  |  |
| 12                          | Supply Mains   | 309.2                 |            |               | 0.00%             |         |              |                |       |  |  |  |  |  |
| 13                          | Power Generation Equipment                                   | 310.2                 |            | 0             | 0.00%             | 0.00%   | 0            |                |       |  |  |  |  |  |
| 14                          | Pumping Equipment  | 311.2                 |            | 0             | 0.00%             | 0.00%   | 0            |                |       |  |  |  |  |  |
| 15                          | Other Plant & Misc. Equipment                                | 339.2                 |            | 0             | 0.00%             | 0.00%   | 0            |                |       |  |  |  |  |  |
| 16                          | <b>WATER TREATMENT PLANT</b>                                 |                       |            |               | 0.00%             |         |              |                |       |  |  |  |  |  |
| 17                          | Land & Land Rights   | 303.3                 |            |               | 0.00%             |         |              |                |       |  |  |  |  |  |
| 18                          | Structures & Improvements                                    | 304.3                 |            |               | 0.00%             |         |              |                |       |  |  |  |  |  |
| 19                          | Pumping Equipment  | 311.3                 |            | 0             | 3.03%             | 0.25%   | 0            |                |       |  |  |  |  |  |
| 20                          | Water Treatment Equipment                                    | 320.3                 |            |               | 0.00%             |         |              |                |       |  |  |  |  |  |
| 21                          | Other Plant & Misc. Equipment                                | 339.3                 |            | 0             | 0.00%             | 0.00%   | 0            |                |       |  |  |  |  |  |
| 22                          | <b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>                 |                       |            |               | 0.00%             |         |              |                |       |  |  |  |  |  |
| 23                          | Land & Land Rights   | 303.4                 |            |               | 0.00%             |         |              |                |       |  |  |  |  |  |
| 24                          | Structures & Improvements                                    | 304.4                 | 1,058      |               | 0.00%             |         |              |                |       |  |  |  |  |  |
| 25                          | Pumping Equipment  | 311.4                 |            | 0             | 3.03%             | 0.25%   | 0            |                |       |  |  |  |  |  |
| 26                          | Distr. Reservoirs & Standpipe                                | 330.4                 |            |               | 0.00%             |         |              |                |       |  |  |  |  |  |
| 27                          | Transm. & Distribution Mains                                 | 331.4                 |            | 0             | 0.00%             | 0.00%   | 0            |                |       |  |  |  |  |  |
| 28                          | Services   | 333.4                 | 1,917      | 0             | 2.22%             | 0.19%   | 43           |                |       |  |  |  |  |  |
| 29                          | Meters & Meter Installations                                 | 334.4                 | 410        | 0             | 2.50%             | 0.21%   | 10           |                |       |  |  |  |  |  |
| 30                          | Hydrants   | 335.4                 | 2,820      | 0             | 5.00%             | 0.42%   | 141          |                |       |  |  |  |  |  |
| 31                          | Backflow Prevention  | 336.4                 |            | 0             | 0.00%             | 0.00%   | 0            |                |       |  |  |  |  |  |
| 32                          | Other Plant & Misc. Equipment                                | 339.4                 |            | 0             | 0.00%             | 0.00%   | 0            |                |       |  |  |  |  |  |
| 33                          | <b>GENERAL PLANT</b>   |                       |            |               | 0.00%             | 0.00%   | 0            |                |       |  |  |  |  |  |
| 34                          | Land & Land Rights   | 303.5                 |            |               | 0.00%             |         |              |                |       |  |  |  |  |  |
| 35                          | Structures & Improvements                                    | 304.5                 |            |               | 0.00%             |         |              |                |       |  |  |  |  |  |
| 36                          | Office Furniture & Equipment                                 | 340.5                 |            |               | 3.03%             |         |              |                |       |  |  |  |  |  |
| 37                          | Computer Equipment   | 340.51                |            |               | 0.00%             |         |              |                |       |  |  |  |  |  |
| 38                          | Transportation Equipment                                     | 341.5                 |            |               | 0.00%             |         |              |                |       |  |  |  |  |  |
| 39                          | Stores Equipment   | 342.5                 |            |               | 0.00%             |         |              |                |       |  |  |  |  |  |
| 40                          | Tools, Shop & Garage Equipment                               | 343.5                 |            |               | 0.00%             |         |              |                |       |  |  |  |  |  |
| 41                          | Laboratory Equipment   | 344.5                 |            |               | 0.00%             |         |              |                |       |  |  |  |  |  |
| 42                          | Power Operated Equipment                                     | 345.5                 |            |               | 6.67%             |         |              |                |       |  |  |  |  |  |
| 43                          | Communication Equipment                                      | 346.5                 |            |               | 0.00%             |         |              |                |       |  |  |  |  |  |
| 44                          | Miscellaneous Equipment                                      | 347.5                 |            |               | 0.00%             |         |              |                |       |  |  |  |  |  |
| 45                          | Other Tangible Plant   | 348.5                 |            |               | 0.00%             |         |              |                |       |  |  |  |  |  |
| 63                          | UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization |                       |            |               | 5,147             |         | 194          | Composite Rate | 3.77% |  |  |  |  |  |
|                             |  |                       |            | TRUE          |                   |         |              |                |       |  |  |  |  |  |

18

|          |                           | 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 |  |  |  |  | 3.77%            | 0.00%        |  |  |  |  |
| 65       | Meter Fees                |  |  |  |  | 5.00%            | 0.42%        |  |  |  |  |
| 66       | Main Extension Charge     |  |  |  |  | 2.22%            | 0.00%        |  |  |  |  |
| 67       | Service Installation Fees |  |  |  |  | 2.50%            | 0.21%        |  |  |  |  |
|          | Property CIAC:            |  |  |  |  |                  |              |  |  |  |  |
| 68       | Dist Res & Standpipe      |  |  |  |  | 0.00%            | 0.00%        |  |  |  |  |
| 69       | T&D Mains                 |  |  |  |  | 2.22%            | 0.19%        |  |  |  |  |
| 70       | Services                  |  |  |  |  | 2.50%            | 0.21%        |  |  |  |  |
| 71       | Meters/Meter Installation |  |  |  |  | 5.00%            | 0.42%        |  |  |  |  |
| 72       | Hydrants                  |  |  |  |  | 0.00%            | 0.00%        |  |  |  |  |

9/5

| CALCULATE CIAC AMORTIZATION RATES Beginning May 2006 (Start Guideline Lives)            |                           | Florida Public Service Commission |       |
|---|---------------------------|-----------------------------------|-------|
| Schedule of Water Amortization of CIAC by Classification- 2006                          |                           | Schedule Page: A-12               |       |
| Calculate Amortization Rates for Calendar Year 2005                                     |                           | Preparer:                         |       |
| Kingswood Water   |                           | Annual Dep'n Rate                 |       |
| Docket No. 060368-WS  |                           | Monthly Dep'n Rate                |       |
| Schedule Year Ended: 2006   |                           |                                   |       |
| Historic [x] or Projected [x]   |                           |                                   |       |
| Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates |                           |                                   |       |
| input field   |                           |                                   |       |
| Categories-lines to below   |                           |                                   |       |
| 1   | Cash CIAC                 |                                   |       |
| 2   | Capacity Charges          | 271.1                             |       |
| 3   | CIAC-1999 Acquisition     | 271.3                             | 3.80% |
| 4   | Unclaimed Refunds         | 271.3                             | 3.80% |
| 5   | Main EX Charge            | 271.3                             | 3.80% |
| 6   | Serv Install Charge       | 271.3                             | 2.33% |
| 7   | Meter Fees                | 271.3                             | 2.50% |
| 8   | Total Cash CIAC           |                                   | 5.00% |
| 9   | Contributed Property      | 271.2                             |       |
| 10  | Dist Res & Standpipe      | 330.4                             | 2.70% |
| 11  | T&D Means                 | 331.4                             | 2.33% |
| 12  | Servicess                 | 333.4                             | 2.50% |
| 13  | Meters/Meter Installation | 334.4                             | 5.00% |
| 14  | Hydrants                  | 335.4                             | 2.22% |
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| 100   |                           |                                   |       |



| Composite Rate Calculation |  | UPIS Balance 4/30/06 |            |               | Guideline Lives eff 5/06 |         | Depreciation Expense | vs annual Depn pre Guideline |                      |
|----------------------------|--|----------------------|------------|---------------|--------------------------|---------|----------------------|------------------------------|----------------------|
|                            |  | Adj Bal              | Contr Prop | For Comp Calc | Annual                   | Monthly |                      |                              |                      |
| 1                          | <b>INTANGIBLE PLANT</b>                                      |                      |            |               |                          |         |                      |                              |                      |
| 2                          | Organization   | 301.1                |            |               |                          |         |                      |                              |                      |
| 3                          | Franchises   | 302.1                | 563        |               | 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          |               | 0.00%                    |         |                      |                              |                      |
| 7                          | Structures & Improvements                                    | 304.2                | 0          | 0             | 3.13%                    | 0.26%   | 0                    | 0                            |                      |
| 8                          | Collect & Impound Reservoir                                  | 305.2                | 0          |               | 2.00%                    |         |                      |                              |                      |
| 9                          | Lake, River & Other Intakes                                  | 306.2                | 0          |               | 2.50%                    |         |                      |                              |                      |
| 10                         | Wells & Springs  | 307.2                | 0          | 0             | 3.33%                    | 0.28%   | 0                    | 0                            |                      |
| 11                         | Infiltration Galleries & Tunnels                             | 308.2                | 0          |               | 2.50%                    |         |                      |                              |                      |
| 12                         | Supply Mains   | 309.2                | 0          | 0             | 2.86%                    | 0.24%   | 0                    | 0                            |                      |
| 13                         | Power Generation Equipment                                   | 310.2                | 0          |               | 5.00%                    | 0.42%   | 0                    | 0                            |                      |
| 14                         | Pumping Equipment  | 311.2                | 0          | 0             | 5.00%                    | 0.42%   | 0                    | 0                            |                      |
| 15                         | Other Plant & Misc. Equipment                                | 339.2                | 0          |               | 5.56%                    |         |                      |                              |                      |
| 16                         | <b>WATER TREATMENT PLANT</b>                                 |                      |            |               |                          |         |                      |                              |                      |
| 17                         | Land & Land Rights   | 303.3                | 0          |               | 0.00%                    |         |                      |                              |                      |
| 18                         | Structures & Improvements                                    | 304.3                | 0          | 0             | 3.13%                    | 0.26%   | 0                    | 0                            |                      |
| 19                         | Pumping Equipment  | 311.3                | 0          |               | 5.00%                    |         |                      |                              |                      |
| 20                         | Water Treatment Equipment                                    | 320.3                | 0          | 0             | 4.55%                    | 0.38%   | 0                    | 0                            |                      |
| 21                         | Other Plant & Misc. Equipment                                | 339.3                | 0          |               | 5.56%                    |         |                      |                              |                      |
| 22                         | <b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>                 |                      |            |               |                          |         |                      |                              |                      |
| 23                         | Land & Land Rights   | 303.4                | 1,058      |               | 0.00%                    |         |                      |                              |                      |
| 24                         | Structures & Improvements                                    | 304.4                | 0          | 0             | 3.13%                    | 0.26%   | 0                    | 0                            |                      |
| 25                         | Pumping Equipment  | 311.4                | 0          |               | 5.00%                    |         |                      |                              |                      |
| 26                         | Distr. Reservoirs & Standpipes                               | 330.4                | 0          | 0             | 2.70%                    | 0.23%   | 0                    | 0                            |                      |
| 27                         | Transm. & Distribution Mains                                 | 331.4                | 1,917      | 1,917         | 2.33%                    | 0.19%   | 45                   | 43                           |                      |
| 28                         | Services   | 333.4                | 410        | 410           | 2.50%                    | 0.21%   | 10                   | 10                           |                      |
| 29                         | Meters & Meter Installations                                 | 334.4                | 2,820      | 2,820         | 5.00%                    | 0.42%   | 141                  | 141                          |                      |
| 30                         | Hydrants   | 335.4                | 0          | 0             | 2.22%                    | 0.19%   | 0                    | 0                            |                      |
| 31                         | Backflow Prevention  | 336.4                | 0          |               | 6.67%                    |         |                      |                              |                      |
| 32                         | Other Plant & Misc. Equipment                                | 339.4                | 0          | 0             | 4.00%                    | 0.33%   | 0                    | 0                            |                      |
| 33                         | <b>GENERAL PLANT</b>   |                      |            |               |                          |         |                      |                              |                      |
| 34                         | Land & Land Rights   | 303.5                | 0          |               | 0.00%                    |         |                      |                              |                      |
| 35                         | Structures & Improvements                                    | 304.5                | 0          |               | 2.50%                    |         |                      |                              |                      |
| 36                         | Office Furniture & Equipment                                 | 340.5                | 0          |               | 6.67%                    |         |                      |                              |                      |
| 37                         | Computer Equipment   | 340.51               | 0          |               | 16.67%                   |         |                      |                              |                      |
| 38                         | Transportation Equipment                                     | 341.5                | 0          |               | 16.67%                   |         |                      |                              |                      |
| 39                         | Stores Equipment   | 342.5                | 0          |               | 5.56%                    |         |                      |                              |                      |
| 40                         | Tools, Shop & Garage Equipm                                  | 343.5                | 0          |               | 6.25%                    |         |                      |                              |                      |
| 41                         | Laboratory Equipment   | 344.5                | 0          |               | 6.67%                    |         |                      |                              |                      |
| 42                         | Power Operated Equipment                                     | 345.5                | 0          |               | 8.33%                    |         |                      |                              |                      |
| 43                         | Communication Equipment                                      | 346.5                | 0          |               | 10.00%                   |         |                      |                              |                      |
| 44                         | Miscellaneous Equipment                                      | 347.5                | 0          |               | 6.67%                    |         |                      |                              |                      |
| 45                         | Other Tangible Plant   | 348.5                | 0          |               | 10.00%                   |         |                      |                              |                      |
| 63                         | UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization |                      |            | 5,147         |                          |         | 196                  | 194                          | Composite Rate 3.80% |
|                            |  |                      |            | TRUE          |                          |         | 196                  | 194                          |                      |

06

| Line No. | Description               | Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data | Annual Depr Rate | Mo Depr Rate |
|----------|---------------------------|--|------------------|--------------|
| 64       | Cash CIAC                 |  |                  |              |
| 65       | Water Treatment Equipment |  | 3.80%            | 0.32%        |
| 66       | Meter Fees                |  | 5.00%            | 0.42%        |
| 67       | Main Extension Charge     |  | 2.33%            | 0.19%        |
|          | Service Installation Fees |  | 2.50%            | 0.21%        |
| 68       | Property CIAC             |  |                  |              |
| 69       | Dist Res & Standpipe      |  | 2.70%            | 0.23%        |
| 70       | T&D Mains                 |  | 2.33%            | 0.19%        |
| 71       | Services                  |  | 2.50%            | 0.21%        |
| 72       | Meters/Meter Installation |  | 5.00%            | 0.42%        |
|          | Hydrants                  |  | 2.22%            | 0.19%        |



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

Kingswood - 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)<br>12/31/05 | (3)<br>01/31/06 | (4)<br>02/28/06 | (5)<br>03/31/06 | (6)<br>04/30/06 | (7)<br>05/31/06 | (8)<br>06/30/06 | (9)<br>07/31/06 | (10)<br>08/31/06 | (11)<br>09/30/06 | (12)<br>10/31/06 | (13)<br>11/30/06 | (14)<br>12/31/06 | (15)<br>Average Balance |
|----------------|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|------------------|------------------|-------------------------|
| Cash CIAC:     |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |                  |                  |                         |
| 1              | Water Treatment Equipment    | 3               | 3               | 3               | 3               | 3               | 3               | 3               | 3               | 3                | 3                | 3                | 3                | 3                | 3                       |
| 2              | Meter Fees                   | 153             | 153             | 153             | 153             | 153             | 153             | 153             | 153             | 153              | 153              | 153              | 153              | 153              | 153                     |
| 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              | 156             | 156             | 156             | 156             | 156             | 156             | 156             | 156             | 156              | 156              | 156              | 156              | 156              | 156                     |
| 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             | 156             | 156             | 156             | 156             | 156             | 156             | 156             | 156             | 156              | 156              | 156              | 156              | 156              | 156                     |

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

Kingswood - 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)<br>Description           | (2)<br>Annual Rates | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Monthly Rates<br>Apr | (7)<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct | (13)<br>Nov | (14)<br>Dec | (15)<br>Guideline Rates | (16)<br>Guideline Lives |
|----------------|------------------------------|---------------------|------------|------------|------------|-----------------------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|-------------------------|-------------------------|
| Cash CIAC:     |                              |                     |            |            |            |                             |            |            |            |             |             |             |             |             |                         |                         |
| 1              | Water Treatment Equipment    | 3.77%               | 0.31%      | 0.31%      | 0.31%      | 0.31%                       | 0.32%      | 0.32%      | 0.32%      | 0.32%       | 0.32%       | 0.32%       | 0.32%       | 0.32%       | 3.80%                   |                         |
| 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%                   |                         |
| Property CIAC: |                              |                     |            |            |            |                             |            |            |            |             |             |             |             |             |                         |                         |
| 6              | Dist Reservoirs & Standpipes | 0.00%               | 0.00%      | 0.00%      | 0.00%      | 0.00%                       | 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                     | 0.00%               | 0.00%      | 0.00%      | 0.00%      | 0.00%                       | 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           |                              |   |         |         |         |         |         |         |         |          |          |          |          |          | Schedule: A-14                    |   |  |
| Kingswood - Water  |                              | =input field  |         |         |         |         |         |         |         |          |          |          |          |          | Page: 2, wrk-4                    |   |  |
| Docket No. 060368-WS   |                              | Explanation: Provide a Schedule showing additions to CIAC during 2006         |         |         |         |         |         |         |         |          |          |          |          |          | Preparer:                         |   |  |
| Schedule Year Ended: 2006                                      |                              | from the date of Acquisition  |         |         |         |         |         |         |         |          |          |          |          |          |                                   |   |  |
| Historic [x] 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) 2006 Total                   |   |  |
| Cash CIAC:   |                              |   |         |         |         |         |         |         |         |          |          |          |          |          |                                   |   |  |
| 1  | Water Treatment Equipment    |   | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0        | 0                                 | 0 |  |
| 2  | Meter Fees                   |   | 1       | 1       | 1       | 1       | 1       | 1       | 1       | 1        | 1        | 1        | 1        | 1        | 1                                 | 8 |  |
| 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              |   | 1       | 1       | 1       | 1       | 1       | 1       | 1       | 1        | 1        | 1        | 1        | 1        | 8                                 |   |  |
| 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             |   | 1       | 1       | 1       | 1       | 1       | 1       | 1       | 1        | 1        | 1        | 1        | 1        | 8                                 |   |  |
|  |                              |   | 0.41%   | 0.41%   | 0.41%   | 0.41%   | 0.41%   | 0.41%   | 0.41%   | 0.41%    | 0.41%    | 0.41%    | 0.41%    | 0.41%    | 4.98%                             |   |  |
| Schedule of Water Amortization of CIAC by Classification- 2006 |                              |   |         |         |         |         |         |         |         |          |          |          |          |          | Florida Public Service Commission |   |  |
| Adjustments to CIAC Amort Bal-2006                             |                              |   |         |         |         |         |         |         |         |          |          |          |          |          | Schedule: A-14                    |   |  |
| Kingswood - Water  |                              | =input field  |         |         |         |         |         |         |         |          |          |          |          |          | Page: 2, wrk-5                    |   |  |
| Docket No. 060368-WS   |                              | Explanation: Provide Adjustments to CIAC Amortatory Order balances other than |         |         |         |         |         |         |         |          |          |          |          |          | Preparer:                         |   |  |
| Schedule Year Ended: 2006                                      |                              | changes resulting from CIAC Additions for 2006                                |         |         |         |         |         |         |         |          |          |          |          |          |                                   |   |  |
| Historic [x] 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) 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                                 | 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                                 | 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 Amortization of CIAC by Classification- 2006 |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  | Florida Public Service Commission   |                                   |                            |
|--|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|---|-----------------------------------|----------------------------|
| Adjusted Accum Amort of CIAC Balances- 2006                    |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  | Schedule: A-14  |                                   |                            |
| Kingswood - Water  |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  | Page: 2, wrk-8  |                                   |                            |
| Docket No. 060368-WS   |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  | Preparer:   |                                   |                            |
| Schedule Year Ended: 2006                                      |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  | 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. |                                   |                            |
| Historic [x] or Projected [x]                                  |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |   |                                   |                            |
| Line No  | Description                  | (2)<br>12/31/05 | (3)<br>01/31/06 | (4)<br>02/28/06 | (5)<br>03/31/06 | (6)<br>04/30/06 | (7)<br>05/31/06 | (8)<br>06/30/06 | (9)<br>07/31/06 | (10)<br>08/31/06 | (11)<br>09/30/06 | (12)<br>10/31/06 | (13)<br>11/30/06  | (14)<br>Test Year End<br>12/31/06 | (15)<br>Average<br>Balance |
| Cash CIAC:   |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |   |                                   |                            |
| 1  | Water Treatment Equipment    | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0   | 0                                 | 0                          |
| 2  | Meter Fees                   | 12              | 13              | 14              | 14              | 15              | 16              | 16              | 17              | 18               | 18               | 19               | 20  | 20                                | 16                         |
| 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              | 13              | 13              | 14              | 15              | 15              | 16              | 17              | 17              | 18               | 18               | 19               | 20  | 20                                | 17                         |
| 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             | 13              | 13              | 14              | 15              | 15              | 16              | 17              | 17              | 18               | 18               | 19               | 20  | 20                                | 17                         |
|  |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |   | 20                                |                            |

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Schedule of Accumulated Amortization of CIAC by Classification  
 Test Year Average Balance  
 Kingswood  
 Docket No. 060368-WS  
 Test Year Ending 12/31/06

Florida Public Service Commission

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)<br>Description              | (2)<br>Prior Year<br>12/31/05 | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | (7)<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct | (13)<br>Nov | (14)<br>Test Year End<br>Dec | (15)<br>Average<br>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                      | 12                            | 13         | 14         | 14         | 15         | 16         | 16         | 17         | 18          | 18          | 19          | 20          | 20                           | 16                         |
| 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                      | 13                            | 13         | 14         | 15         | 15         | 16         | 17         | 17         | 18          | 18          | 19          | 20          | 20                           | 17                         |
| 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                     | 13                            | 13         | 14         | 15         | 15         | 16         | 17         | 17         | 18          | 18          | 19          | 20          | 20                           | 17                         |
| <b>SEWER</b> |                                 |                               |            |            |            |            |            |            |            |             |             |             |             |                              |                            |
| Cash         |                                 |                               |            |            |            |            |            |            |            |             |             |             |             |                              |                            |
| 13           | Treatment & Disposal Equipment  | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 14           | Other                           | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 15           | Main Extension Charge           | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 16           | Service Installation Fees       | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 17           | Total Cash                      | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                          |
| Property     |                                 |                               |            |            |            |            |            |            |            |             |             |             |             |                              |                            |
| 18           | Structures & Improvements       | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 19           | Collection Sewers- Force        | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 20           | Collection Sewers- Gravity      | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 21           | Services to Customers           | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 22           | Lift Stations                   | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 23           | Pumping Equipment               | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 24           | Reuse Services                  | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 25           | Reuse Transmission & Dist Mains | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 26           | Other Plant Misc Equip          | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 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                          |

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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

Kingswood - 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<br>Depn<br>Rate | Monthly<br>Dep'n<br>Rate |
|---------------------------|---------------------------|-------|--|------------------------|--------------------------|
| Categories-lines to below |                           |       |  |                        |                          |
|                           | Cash CIAC:                |       |  |                        |                          |
| 1                         | Capacity Charges          | 271.1 | Water Treatment Equip (see Composite Calc) | 3.20%                  | 0.27%                    |
| 2                         | CIAC-1999 Acquisition     | 271.3 | Water Treatment Equip (see Composite Calc) | 3.20%                  | 0.27%                    |
| 3                         | Unclaimed Refunds         | 271.3 | Water Treatment Equip (see Composite Calc) | 3.20%                  | 0.27%                    |
| 4                         | Main Ext Charge           | 271.3 | Main Extension Charge acct 331.4           | 2.33%                  | 0.24%                    |
| 5                         | Serv Install Charge       | 271.3 | Service Installation Charge acct 333.4     | 2.50%                  | 0.21%                    |
| 6                         | Meter Fees                | 271.3 | Meter Fees acct 334.4                      | 5.00%                  | 0.42%                    |
| 7                         | Total Cash CIAC           |       |  |                        |                          |
|                           | Contributed Property      | 271.2 |  |                        |                          |
| 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 | For Comp. Calc | Annual Depreciation Rate | Monthly Depreciation Rate | Depreciation Expense |
|-----------------------------|--|-----------------------|----------------|--------------------------|---------------------------|----------------------|
|                             | Adj Bal  | Confr. Prop           |                |                          |                           |                      |
| 1                           | INTANGIBLE PLANT   |                       |                |                          |                           |                      |
| 2                           | Organization   | 0                     |                | 2.50%                    |                           |                      |
| 3                           | Franchises   | 563                   |                | 0.00%                    |                           |                      |
| 4                           | Other Plant & Misc. Equipment                                | 0                     |                | 0.00%                    |                           |                      |
| 5                           | SOURCE OF SUPPLY & PUMPING PLANT                             |                       |                |                          |                           |                      |
| 6                           | Land & Land Rights   | 0                     |                | 0.00%                    |                           |                      |
| 7                           | Structures & Improvements                                    | 0                     |                | 3.13%                    | 0.26%                     |                      |
| 8                           | Collect. & Impound Reservoirs                                | 0                     |                | 2.00%                    |                           |                      |
| 9                           | Lake, River & Other Inakes                                   | 0                     |                | 2.50%                    |                           |                      |
| 10                          | Wells & Springs  | 0                     |                | 3.33%                    | 0.28%                     |                      |
| 11                          | Infiltration Galleries & Tunnels                             | 0                     |                | 2.50%                    |                           |                      |
| 12                          | Supply Mains   | 0                     |                | 2.86%                    | 0.24%                     |                      |
| 13                          | Power Generation Equipment                                   | 0                     |                | 5.00%                    | 0.42%                     |                      |
| 14                          | Pumping Equipment  | 0                     |                | 5.00%                    | 0.42%                     |                      |
| 15                          | Other Plant & Misc. Equipment                                | 0                     |                | 5.56%                    | 0                         |                      |
| 16                          | WATER TREATMENT PLANT  |                       |                |                          |                           |                      |
| 17                          | Land & Land Rights   | 0                     |                | 0.00%                    |                           |                      |
| 18                          | Structures & Improvements                                    | 0                     |                | 0.00%                    |                           |                      |
| 19                          | Pumping Equipment  | 0                     |                | 3.13%                    | 0.26%                     |                      |
| 20                          | Water Treatment Equipment                                    | 0                     |                | 5.00%                    | 0.38%                     |                      |
| 21                          | Other Plant & Misc. Equipment                                | 0                     |                | 4.55%                    |                           |                      |
| 22                          | TRANSMISSION & DISTRIBUTION PLANT                            |                       |                |                          |                           |                      |
| 23                          | Land & Land Rights   | 0                     |                | 0.00%                    |                           |                      |
| 24                          | Structures & Improvements                                    | 1,058                 |                | 0.00%                    |                           |                      |
| 25                          | Pumping Equipment  | 0                     |                | 3.13%                    | 0.26%                     |                      |
| 26                          | Distr. Reservoirs & Standpipes                               | 0                     |                | 5.00%                    |                           |                      |
| 27                          | Transm. & Distribution Mains                                 | 6,375                 | 0              | 2.70%                    | 0.23%                     |                      |
| 28                          | Services   | 410                   | 6,375          | 2.33%                    | 0.19%                     | 148                  |
| 29                          | Meters & Meter Installations                                 | 333.4                 | 410            | 2.50%                    | 0.21%                     | 10                   |
| 30                          | Hydrants   | 3,243                 | 0              | 5.00%                    | 0.42%                     | 162                  |
| 31                          | Backflow Prevention  | 0                     | 0              | 2.22%                    | 0.19%                     | 0                    |
| 32                          | Other Plant & Misc. Equipment                                | 0                     | 0              | 6.67%                    |                           | 0                    |
| 33                          | GENERAL PLANT  |                       |                |                          |                           |                      |
| 34                          | Land & Land Rights   | 0                     |                | 4.00%                    | 0.33%                     |                      |
| 35                          | Structures & Improvements                                    | 0                     |                | 0.00%                    |                           |                      |
| 36                          | Office Furniture & Equipment                                 | 0                     |                | 2.50%                    |                           |                      |
| 37                          | Computer Equipment   | 0                     |                | 6.67%                    |                           |                      |
| 38                          | Transportation Equipment                                     | 0                     |                | 16.67%                   |                           |                      |
| 39                          | Stores Equipment   | 0                     |                | 16.67%                   |                           |                      |
| 40                          | Tools, Shop & Garage Equipment                               | 0                     |                | 5.56%                    |                           |                      |
| 41                          | Laboratory Equipment   | 0                     |                | 6.25%                    |                           |                      |
| 42                          | Power Operated Equipment                                     | 0                     |                | 6.67%                    |                           |                      |
| 43                          | Communication Equipment                                      | 0                     |                | 8.33%                    |                           |                      |
| 44                          | Miscellaneous Equipment                                      | 0                     |                | 10.00%                   |                           |                      |
| 45                          | Other Tangible Plant   | 0                     |                | 10.00%                   |                           |                      |
| 63                          | UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization |                       | 10,028         |                          |                           | 321                  |
|                             |  |                       | TRUE           |                          |                           | 3.20%                |



|          |                           | 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 |  |  |  |  | 3.20%            | 0.27%        |  |  |  |  |  |  |  |  |  |  |  |  |
| 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               |                              | Adjusted CIAC Balances - 2007  |          | Kingswood - Water |          | Docket No. 060368-WS |          | Schedule Year Ended: 2007 |          | Historic [ ] or Projected [X] |          | Florida Public Service Commission |          |          |                 |
|---|------------------------------|--------------------------------|----------|-------------------|----------|----------------------|----------|---------------------------|----------|-------------------------------|----------|-----------------------------------|----------|----------|-----------------|
| Explanation: Provide Adjusted CIAC balances by account for 2007               |                              |                                |          |                   |          |                      |          |                           |          |                               |          | Schedule: A-12                    |          |          |                 |
|   |                              |                                |          |                   |          |                      |          |                           |          |                               |          | Page: 4 of 8                      |          |          |                 |
|   |                              |                                |          |                   |          |                      |          |                           |          |                               |          | Preparer:                         |          |          |                 |
| 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:                   |                                |          |                   |          |                      |          |                           |          |                               |          |                                   |          |          |                 |
| 2   | Water Treatment Equipment    | 3                              | 3        | 3                 | 3        | 3                    | 3        | 3                         | 3        | 3                             | 3        | 3                                 | 3        | 3        | 3               |
| 3   | Meter Fees                   | 153                            | 153      | 153               | 153      | 153                  | 153      | 153                       | 153      | 153                           | 153      | 153                               | 153      | 153      | 153             |
| 4   | Main Extension Charge        | 0                              | 0        | 0                 | 0        | 0                    | 0        | 0                         | 0        | 0                             | 0        | 0                                 | 0        | 0        | 0               |
| 5   | Service Installation Fees    | 0                              | 0        | 0                 | 0        | 0                    | 0        | 0                         | 0        | 0                             | 0        | 0                                 | 0        | 0        | 0               |
| 6   | Total Cash CIAC              | 156                            | 156      | 156               | 156      | 156                  | 156      | 156                       | 156      | 156                           | 156      | 156                               | 156      | 156      | 156             |
| 7   | Property CIAC:               |                                |          |                   |          |                      |          |                           |          |                               |          |                                   |          |          |                 |
| 8   | Dist Reservoirs & Standpipes | 0                              | 0        | 0                 | 0        | 0                    | 0        | 0                         | 0        | 0                             | 0        | 0                                 | 0        | 0        | 0               |
| 9   | T&D Mains                    | 0                              | 0        | 0                 | 0        | 0                    | 0        | 0                         | 0        | 0                             | 0        | 0                                 | 0        | 0        | 0               |
| 10  | Services                     | 0                              | 0        | 0                 | 0        | 0                    | 0        | 0                         | 0        | 0                             | 0        | 0                                 | 0        | 0        | 0               |
| 11  | Meters/Meter Installation    | 0                              | 0        | 0                 | 0        | 0                    | 0        | 0                         | 0        | 0                             | 0        | 0                                 | 0        | 0        | 0               |
| 12  | Hydrants                     | 0                              | 0        | 0                 | 0        | 0                    | 0        | 0                         | 0        | 0                             | 0        | 0                                 | 0        | 0        | 0               |
| 13  | Total Property CIAC          | 0                              | 0        | 0                 | 0        | 0                    | 0        | 0                         | 0        | 0                             | 0        | 0                                 | 0        | 0        | 0               |
| 14  | Total Water CIAC             | 156                            | 156      | 156               | 156      | 156                  | 156      | 156                       | 156      | 156                           | 156      | 156                               | 156      | 156      | 156             |
| Schedule of Water Amortization of CIAC by Classification - 2007               |                              | CIAC Amortization Rates - 2005 |          | Kingswood - Water |          | Docket No. 060368-WS |          | Schedule Year Ended: 2007 |          | Historic [ ] or Projected [X] |          | Florida Public Service Commission |          |          |                 |
| Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories |                              |                                |          |                   |          |                      |          |                           |          |                               |          |                                   |          |          |                 |
|   |                              |                                |          |                   |          |                      |          |                           |          |                               |          |                                   |          |          |                 |
|   |                              |                                |          |                   |          |                      |          |                           |          |                               |          |                                   |          |          |                 |
|   |                              |                                |          |                   |          |                      |          |                           |          |                               |          |                                   |          |          |                 |
| Line No   | Description                  | (1)                            | (2)      | (3)               | (4)      | (5)                  | (6)      | (7)                       | (8)      | (9)                           | (10)     | (11)                              | (12)     | (13)     | (14)            |
|   |                              | Annual Rates                   | Jan      | Feb               | Mar      | Apr                  | May      | Jun                       | Jul      | Aug                           | Sep      | Oct                               | Nov      | Dec      |                 |
| 1   | Cash CIAC:                   |                                |          |                   |          |                      |          |                           |          |                               |          |                                   |          |          |                 |
| 2   | Water Treatment Equipment    | 3.20%                          | 0.27%    | 0.27%             | 0.27%    | 0.27%                | 0.27%    | 0.27%                     | 0.27%    | 0.27%                         | 0.27%    | 0.27%                             | 0.27%    | 0.27%    | 0.27%           |
| 3   | Meter Fees                   | 5.00%                          | 0.42%    | 0.42%             | 0.42%    | 0.42%                | 0.42%    | 0.42%                     | 0.42%    | 0.42%                         | 0.42%    | 0.42%                             | 0.42%    | 0.42%    | 0.42%           |
| 4   | 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%    | 0.24%           |
| 5   | Service Installation Fees    | 2.50%                          | 0.21%    | 0.21%             | 0.21%    | 0.21%                | 0.21%    | 0.21%                     | 0.21%    | 0.21%                         | 0.21%    | 0.21%                             | 0.21%    | 0.21%    | 0.21%           |
| 6   | Total Cash CIAC              |                                |          |                   |          |                      |          |                           |          |                               |          |                                   |          |          |                 |
| 7   | Property CIAC:               |                                |          |                   |          |                      |          |                           |          |                               |          |                                   |          |          |                 |
| 8   | 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%    | 0.23%           |
| 9   | 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%    | 0.19%           |
| 10  | Services                     | 2.60%                          | 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%           |
| 11  | 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%    | 0.42%           |
| 12  | 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%           |

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| Schedule of Water Amortization of CIAC by Classification- 2007   |                              |     |         |         |         |         |         |         |         |          |          |          |          |          | Florida Public Service Commission |       |  |
|--|------------------------------|-----|---------|---------|---------|---------|---------|---------|---------|----------|----------|----------|----------|----------|-----------------------------------|-------|--|
| CIAC Amortization- 2007  |                              |     |         |         |         |         |         |         |         |          |          |          |          |          | Schedule: A-14                    |       |  |
| Kingswood - Water  |                              |     |         |         |         |         |         |         |         |          |          |          |          |          | Page: 2, wrk-4                    |       |  |
| Docket No. 060368-WS   |                              |     |         |         |         |         |         |         |         |          |          |          |          |          | Preparer:                         |       |  |
| Schedule Year Ended: 2007  |                              |     |         |         |         |         |         |         |         |          |          |          |          |          |                                   |       |  |
| Historic [ ] or Projected [X]  |                              |     |         |         |         |         |         |         |         |          |          |          |          |          |                                   |       |  |
| Explanation: Provide a Schedule showing additions to CIAC during 2007  |                              |     |         |         |         |         |         |         |         |          |          |          |          |          |                                   |       |  |
| 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       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0        | 0                                 | 0     |  |
| 2  | Meter Fees                   |     | 1       | 1       | 1       | 1       | 1       | 1       | 1       | 1        | 1        | 1        | 1        | 1        | 1                                 | 8     |  |
| 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              |     | 1       | 1       | 1       | 1       | 1       | 1       | 1       | 1        | 1        | 1        | 1        | 1        | 1                                 | 8     |  |
| 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             |     | 1       | 1       | 1       | 1       | 1       | 1       | 1       | 1        | 1        | 1        | 1        | 1        | 1                                 | 8     |  |
|  |                              |     | 0.41%   | 0.41%   | 0.41%   | 0.41%   | 0.41%   | 0.41%   | 0.41%   | 0.41%    | 0.41%    | 0.41%    | 0.41%    | 0.41%    | 0.41%                             | 4.97% |  |
| Schedule of Water Amortization of CIAC by Classification- 2007   |                              |     |         |         |         |         |         |         |         |          |          |          |          |          | Florida Public Service Commission |       |  |
| Adjustments to CIAC Amort Bal-2007   |                              |     |         |         |         |         |         |         |         |          |          |          |          |          | Schedule: A-14                    |       |  |
| Kingswood - Water  |                              |     |         |         |         |         |         |         |         |          |          |          |          |          | Page: 2, wrk-5                    |       |  |
| Docket No. 060368-WS   |                              |     |         |         |         |         |         |         |         |          |          |          |          |          | Preparer:                         |       |  |
| 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 |                              |     |         |         |         |         |         |         |         |          |          |          |          |          |                                   |       |  |
| 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                                 | 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                                 | 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 Amortization of CIAC by Classification- 2007                     |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |                  | Florida Public Service Commission  |                         |
|--|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|------------------|--|-------------------------|
| Adjusted Accum Amort of CIAC Balances- 2007  |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |                  | Schedule: A-14   |                         |
| Kingswood - 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 |                         |
| Historic <input type="checkbox"/> or Projected <input checked="" type="checkbox"/> |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |                  | period beginning 12/31/06 through the year ended 12/31/07, and 13 month average.           |                         |
| Line No.   | Description                  | (2)<br>12/31/06 | (3)<br>01/31/07 | (4)<br>02/28/07 | (5)<br>03/31/07 | (6)<br>04/30/07 | (7)<br>05/31/07 | (8)<br>06/30/07 | (9)<br>07/31/07 | (10)<br>08/31/07 | (11)<br>09/30/07 | (12)<br>10/31/07 | (13)<br>11/30/07 | (14)<br>12/31/07   | (15)<br>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                   | 20              | 21              | 21              | 22              | 23              | 23              | 24              | 25              | 25               | 26               | 27               | 27               | 28   | 24                      |
| 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              | 20              | 21              | 22              | 22              | 23              | 24              | 24              | 25              | 26               | 26               | 27               | 27               | 28   | 24                      |
| Property CIAC:   |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |                  |  |                         |
| 6  | Dist Reservoirs & Standpipes | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0                | 0  | 0                       |
| 7  | T&D Mains                    | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0                | 0  | 0                       |
| 8  | Services                     | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0                | 0  | 0                       |
| 9  | Meters/Meter Installation    | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0                | 0  | 0                       |
| 10   | Hydrants                     | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0                | 0  | 0                       |
| 11   | Total Property CIAC          | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0                | 0  | 0                       |
| 12   | Total Water CIAC             | 20              | 21              | 22              | 22              | 23              | 24              | 24              | 25              | 26               | 26               | 27               | 27               | 28   | 24                      |

100a

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)<br>Description              | (2)<br>Prior Year<br>12/31/06 | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | (7)<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct | (13)<br>Nov | (14)<br>Test Year End<br>Dec | (15)<br>Average<br>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                      | 20                            | 21         | 21         | 22         | 23         | 23         | 24         | 25         | 25          | 26          | 27          | 27          | 28                           | 24                         |
| 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                      | 20                            | 21         | 22         | 22         | 23         | 24         | 24         | 25         | 26          | 26          | 27          | 27          | 28                           | 24                         |
| Property     |                                 |                               |            |            |            |            |            |            |            |             |             |             |             |                              |                            |
| 6            | Dist Reservoirs & Standpipes    | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                          |
| 7            | T&D Mains                       | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                          |
| 8            | Services                        | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                          |
| 9            | Meters/Meter Installation       | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                          |
| 10           | Hydrants                        | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                          |
| 11           | Total Property                  | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                          |
| 12           | Total Water                     | 20                            | 21         | 22         | 22         | 23         | 24         | 24         | 25         | 26          | 26          | 27          | 27          | 28                           | 24                         |
| <b>SEWER</b> |                                 |                               |            |            |            |            |            |            |            |             |             |             |             |                              |                            |
| Cash         |                                 |                               |            |            |            |            |            |            |            |             |             |             |             |                              |                            |
| 13           | Treatment & Disposal Equipment  | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 14           | Other                           | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 15           | Main Extension Charge           | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 16           | Service Installation Fees       | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 17           | Total Cash                      | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                          |
| Property     |                                 |                               |            |            |            |            |            |            |            |             |             |             |             |                              |                            |
| 18           | Structures & Improvements       | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 19           | Collection Sewers- Force        | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 20           | Collection Sewers- Gravity      | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 21           | Services to Customers           | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 22           | Lift Stations                   | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 23           | Pumping Equipment               | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 24           | Reuse Services                  | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 25           | Reuse Transmission & Dist Mains | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 26           | Other Plant Misc Equip          | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 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                          |

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