

ORIGINAL

**Silver Lake Est/Western Shores
Water**

Docket No. 060368-WS

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

Lake County, Florida

Rate Base Workpapers

Utility Plant in Service

Accumulated Depreciation

CIAC

Accumulated Amortization of CIAC

DOCUMENT NUMBER-DATE

00713 JAN 24 5

FPSC-COMMISSION CLEAR

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

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

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

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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
CIAC				
Per Books- by month				
2004	53	53	N/A	N/A
2005	54 a,b	54 a,b	54 a,b	54 a,b
2006	55	55	55	55
Details of changes and year end balances since Rate Base last established through 12/31/07				
	56	56	56 a,b	56 a,b
Adjusted Balances				
2004	FWS Amendatory Order Balances, or ASI 12/31/04 balances -assigned to categories			
	57	57	57	57
	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
Accumulated Amort of CIAC				
Per Books- by month				
2004	68	68	N/A	N/A
2005	69 a,b	69 a,b	69 a,b	69 a,b
2006	70	70	70	70
Details of changes and year end balances since Rate Base last established through 12/31/07				
	71	71	71 a,b	71 a,b
Adjusted Balances				
2004	FWS Amendatory Order Balances, or ASI 12/31/04 balances -assigned to categories			
	72	72	72	72
	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			
Silver Lake/Western Shores - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected []		101 <input type="text" value="6420"/> FWS		Silver Lake/Western Shores - Water					Schedule: A-5 Page: 2 of 8 Preparer: <name>			
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.												
Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04			
1		INTANGIBLE PLANT										
2	301.1	Organization	0	0	0	0	0	0	0			
3	302.1	Franchises	0	0	0	0	0	0	0			
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
5		SOURCE OF SUPPLY & PUMPING PLANT										
6	303.2	Land & Land Rights	0	0	0	0	0	0	0			
7	304.2	Structures & Improvements	0	0	0	0	0	0	0			
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0			
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0			
10	307.2	Wells & Springs	0	0	0	0	0	0	0			
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0			
12	309.2	Supply Mains	0	0	0	0	0	0	0			
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0			
14	311.2	Pumping Equipment	0	0	0	0	0	0	0			
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
16		WATER TREATMENT PLANT										
17	303.3	Land & Land Rights	0	0	0	0	0	0	0			
18	304.3	Structures & Improvements	0	0	0	0	0	0	0			
19	311.3	Pumping Equipment	0	0	0	0	0	0	0			
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0			
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
22		TRANSMISSION & DISTRIBUTION PLANT										
23	303.4	Land & Land Rights	0	0	0	0	0	0	0			
24	304.4	Structures & Improvements	0	0	0	0	0	0	0			
25	311.4	Pumping Equipment	0	0	0	0	0	0	0			
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0			
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0			
28	333.4	Services	0	0	0	0	0	0	0			
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0			
30	335.4	Hydrants	0	0	0	0	0	0	0			
31	336.4	Backflow Prevention	0	0	0	0	0	0	0			
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
33		GENERAL PLANT										
34	303.5	Land & Land Rights	0	0	0	0	0	0	0			
35	304.5	Structures & Improvements	0	0	0	0	0	0	0			
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0			
37	340.51	Computer Equipment	0	0	0	0	0	0	0			
38	341.5	Transportation Equipment	0	0	0	0	0	0	0			
39	342.5	Stores Equipment	0	0	0	0	0	0	0			
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0			
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0			
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0			
43	346.5	Communication Equipment	0	0	0	0	0	0	0			
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0			
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0			
46		TOTAL	0	0	0	0	0	0	0			

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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance
 Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

Florida Public Service Commission

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

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

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

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

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Schedule of Water Plant in Service By Primary Account- 2006								Florida Public Service Commission	
Monthly UPIS Balances per Books- 2006								Schedule:	A-5
		101 6420 FWS Silver Lake/Western Shores - Water						Page:	5 of 8
Docket No. 060368-WS		Explanation: Provide UPIS balances by account for the period beginning 12/31/05 through 12/31/06, and 13 month Average.						Preparer: <name>	
Schedule Year Ended: 2006									
Historic [] or Projected [x]									
Line No.	Acct No.	(1) AccountName	(2) Prior Year 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	
1		INTANGIBLE PLANT							
2	301.1	Organization	0	0	0	0	0	0	
3	302.1	Franchises	0	0	0	0	0	9,909	
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	27,638	
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	
12	309.2	Supply Mains	0	0	0	0	0	208,304	
13	310.2	Power Generation Equipment	0	0	0	0	0	104,610	
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	2,434	
18	304.3	Structures & Improvements	0	0	0	0	0	96,071	
19	311.3	Pumping Equipment	0	0	0	0	0	353,690	
20	320.3	Water Treatment Equipment	0	0	0	0	0	147,299	
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	3,556	
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	50,647	
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	862,911	
28	333.4	Services	0	0	0	0	0	26,712	
29	334.4	Meters & Meter Installations	0	0	0	0	0	126,759	
30	335.4	Hydrants	0	0	0	0	0	7,738	
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	117,275	
36	340.5	Office Furniture & Equipment	0	0	0	0	0	28,307	
37	340.51	Computer Equipment	0	0	0	0	0	0	
38	341.5	Transportation Equipment	0	0	0	0	0	27,587	
39	342.5	Stores Equipment	0	0	0	0	0	0	
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	28,868	
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	8,296	
44	347.5	Miscellaneous Equipment	0	0	0	0	0	991	
45	348.5	Other Tangible Plant	0	0	0	0	0	0	
46		TOTAL	0	0	0	0	0	2,239,601	

5

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

Florida Public Service Commission

Silver Lake Est/Western Shores
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
30	Additions		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	1,914,643	NA
2004			
46	Additions	83,783	NA
47	Retirements	(2,385)	NA
48	Adjustments	0	NA
49	12/31/04 Balance	1,996,041	NA
2005			
50	Additions	67,348	NA
51	Retirements	(12,113)	NA
52	Adjustments	18,163	NA
53	12/31/05 Balance	2,069,439	NA
2006			
54	Additions	200,260	NA
55	Retirements	(19,402)	NA
56	Adjustments	45,785	NA
57	12/31/06 Balance	2,296,082	NA
2007			
58	Additions	222,500	NA
59	Retirements	(28,012)	NA
60	Adjustments	22,449	NA
61	12/31/07 Balance	2,513,019	NA

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

6

Schedule of Water Plant in Service By Primary Account- 2004 Amendatory Order Balances as of 6/30/04									Florida Public Service Commission		
Silver Lake/Western Shores - Water			=input field						Schedule: A-5		
Docket No. 060368-WS			Explanation: Provide UPIS balances by account for the period beginning 6/30/04						Page: 5 of 8		
Schedule Year Ended: 2004			when the Florida Water Services properties were acquired by AQUA, Inc.						Preparer: <name>		
Historic [x] or Projected []			The balances as of 6/30/04 should be from the PSC's Amendatory Order issued Feb 27, 2006.								
Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04		
1		INTANGIBLE PLANT	Lookup from Amend Order								
2	301.1	Organization	0	0	0	0	0	0	0		
3	302.1	Franchises	9,909	9,909	9,909	9,909	9,909	9,909	9,909		
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	96,071	96,071	96,071	96,071	96,071	96,071	96,071		
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	27,638	27,638	27,638	27,638	27,638	27,638	27,638		
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0		
12	309.2	Supply Mains	208,304	208,304	208,304	208,304	208,304	208,304	208,304		
13	310.2	Power Generation Equipment	104,610	104,610	104,610	104,610	104,610	104,610	104,610		
14	311.2	Pumping Equipment	353,690	353,690	353,690	353,690	353,690	353,690	353,690		
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	2,434	2,434	2,434	2,434	2,434	2,434	2,434		
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	147,299	147,299	147,299	147,299	147,299	147,299	147,299		
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	50,647	50,647	50,647	50,647	50,647	50,647	50,647		
27	331.4	Transm. & Distribution Mains	781,765	781,765	781,765	781,765	781,765	781,765	781,765		
28	333.4	Services	26,712	26,712	26,712	26,712	26,712	26,712	26,712		
29	334.4	Meters & Meter Installations	89,530	89,530	89,530	89,530	89,530	89,530	89,530		
30	335.4	Hydrants	7,738	7,738	7,738	7,738	7,738	7,738	7,738		
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	8,296	8,296	8,296	8,296	8,296	8,296	8,296		
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	1,914,643	1,914,643	1,914,643	1,914,643	1,914,643	1,914,643	1,914,643		

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Schedule of Water Plant in Service By Primary Account- 2004 CWIP to Plant -July through December 2004								Florida Public Service Commission	
Silver Lake/Western Shores - Water		=input field						Schedule: A-5	
Docket No. 060368-WS		Explanation: Provide 2004 amounts for projects that were physically placed						Page: 6 of 8	
Schedule Year Ended: 2004		in service after acquisition 6/30/04.						Preparer: <name>	
Historic [x] or Projected []									
Line No.	Acct No.	(1) AccountName	(2)	(3) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec
1		INTANGIBLE PLANT							
2	301.1	Organization							
3	302.1	Franchises							
4	339.1	Other Plant & Misc. Equipment							
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights							
7	304.2	Structures & Improvements							
8	305.2	Collect. & Impound Reservoirs							
9	306.2	Lake, River & Other Intakes							
10	307.2	Wells & Springs							
11	308.2	Infiltration Galleries & Tunnels							
12	309.2	Supply Mains							
13	310.2	Power Generation Equipment							
14	311.2	Pumping Equipment							
15	339.2	Other Plant & Misc. Equipment							
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights							
18	304.3	Structures & Improvements							
19	311.3	Pumping Equipment							
20	320.3	Water Treatment Equipment							
21	339.3	Other Plant & Misc. Equipment							
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights							
24	304.4	Structures & Improvements							
25	311.4	Pumping Equipment							
26	330.4	Dist. Reservoirs & Standpipes							
27	331.4	Transm. & Distribution Mains						3,616	48,855
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						30,697	
39	342.5	Stores Equipment							
40	343.5	Tools, Shop & Garage Equipment						615	
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	34,928	48,855
								83,783	

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Schedule of Water Plant in Service By Primary Account- 2004 Retirements-July through December 2004								Florida Public Service Commission	
Silver Lake/Western Shores - Water		[] =input field						Schedule: A-5	
Docket No. 060368-WS		Explanation: Provide Retirements that were physically made						Page: 7 of 8	
Schedule Year Ended: 2004		after the date of Acquisition 6/30/04.						Preparer: <name>	
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>									
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						(2,385)	
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	(2,385)	0 (2,385)

Schedule of Water Plant in Service By Primary Account- 2004 Adjustments to UPIS-July through December 2004									Florida Public Service Commission		
Silver Lake/Western Shores - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>		[] =input field							Schedule: A-5	Page: 8 of 8	Preparer: <name>
		Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2004 since 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									
46		TOTAL		0	0	0	0	0	0	0	

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Schedule of Water Plant in Service By Primary Account- 2004 Adjusted UPIS Balances- June through December 2004									Florida Public Service Commission		
Silver Lake/Western Shores - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected []		Explanation: Provide Adjusted UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.							Schedule: A-5		
									Page: 4 of 8		
									Preparer: <name>		
Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04		
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0	0	0	0	0	0		
3	302.1	Franchises	9,909	9,909	9,909	9,909	9,909	9,909	9,909		
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	96,071	96,071	96,071	96,071	96,071	96,071	96,071		
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	27,638	27,638	27,638	27,638	27,638	27,638	27,638		
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0		
12	309.2	Supply Mains	208,304	208,304	208,304	208,304	208,304	208,304	208,304		
13	310.2	Power Generation Equipment	104,610	104,610	104,610	104,610	104,610	104,610	104,610		
14	311.2	Pumping Equipment	353,690	353,690	353,690	353,690	353,690	353,690	353,690		
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	2,434	2,434	2,434	2,434	2,434	2,434	2,434		
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	147,299	147,299	147,299	147,299	147,299	147,299	147,299		
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	50,647	50,647	50,647	50,647	50,647	50,647	50,647		
27	331.4	Transm. & Distribution Mains	781,765	781,765	781,765	781,765	781,765	785,381	834,236		
28	333.4	Services	26,712	26,712	26,712	26,712	26,712	26,712	26,712		
29	334.4	Meters & Meter Installations	89,530	89,530	89,530	89,530	89,530	89,530	89,530		
30	335.4	Hydrants	7,738	7,738	7,738	7,738	7,738	7,738	7,738		
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	28,312	28,312		
39	342.5	Stores Equipment	0	0	0	0	0	0	0		
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	615	615		
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	8,296	8,296	8,296	8,296	8,296	8,296	8,296		
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	1,914,643	1,914,643	1,914,643	1,914,643	1,914,643	1,947,186	1,996,041		

Schedule of Water Plant in Service By Primary Account- 2005 CWIP to Plant -Jan through December 2005													FWS Properties		Florida Public Service Commission		
Silver Lake/Western Shores - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []													Schedule: A-5 Page: 6 of 8 Preparer: <name>				
Explanation: Provide amounts for projects that were physically placed in service during 2005.																	
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total	
1		INTANGIBLE PLANT															
2	301.1	Organization														0	
3	302.1	Franchises														0	
4	339.1	Other Plant & Misc. Equipment														0	
5		SOURCE OF SUPPLY & PUMPING PLANT															
6	303.2	Land & Land Rights														0	
7	304.2	Structures & Improvements														0	
8	305.2	Collect. & Impound Reservoirs														0	
9	306.2	Lake, River & Other Intakes														0	
10	307.2	Wells & Springs														0	
11	308.2	Infiltration Galleries & Tunnels														0	
12	309.2	Supply Mains														0	
13	310.2	Power Generation Equipment														0	
14	311.2	Pumping Equipment														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						3,556								3,556	
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													37,657	37,657	
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				3,106										3,106	
39	342.5	Stores Equipment														0	
40	343.5	Tools, Shop & Garage Equipment											22,038			22,038	
41	344.5	Laboratory Equipment														0	
42	345.5	Power Operated Equipment														0	
43	346.5	Communication Equipment														0	
44	347.5	Miscellaneous Equipment							991							991	
45	348.5	Other Tangible Plant														0	
46		TOTAL		0	0	3,106	0	3,556	991	0	0	0	22,038	0	37,657	67,348	

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Schedule of Water Plant in Service By Primary Account- 2005 Retirements-January through December 2005													FWS Properties		Florida Public Service Commission		
Silver Lake/Western Shores - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []													Schedule: A-5 Page: 7 of 8 Preparer: <name>				
Explanation: Provide Retirements that were physically made during 2005.																	
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total	
1		INTANGIBLE PLANT															
2	301.1	Organization														0	
3	302.1	Franchises														0	
4	339.1	Other Plant & Misc. Equipment														0	
5		SOURCE OF SUPPLY & PUMPING PLANT															
6	303.2	Land & Land Rights														0	
7	304.2	Structures & Improvements														0	
8	305.2	Collect. & Impound Reservoirs														0	
9	306.2	Lake, River & Other Intakes														0	
10	307.2	Wells & Springs														0	
11	308.2	Infiltration Galleries & Tunnels														0	
12	309.2	Supply Mains														0	
13	310.2	Power Generation Equipment														0	
14	311.2	Pumping Equipment														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													(9,730)	(9,730)	
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				(2,383)										(2,383)	
39	342.5	Stores Equipment														0	
40	343.5	Tools, Shop & Garage Equipment														0	
41	344.5	Laboratory Equipment														0	
42	345.5	Power Operated Equipment														0	
43	346.5	Communication Equipment														0	
44	347.5	Miscellaneous Equipment														0	
45	348.5	Other Tangible Plant														0	
46		TOTAL		0	0	(2,383)	0	0	0	0	0	0	0	0	(9,730)	(12,113)	

Schedule of Water Plant in Service By Primary Account- 2005 Adjustments to UPIS- January through December 2005													Florida Public Service Commission			
Silver Lake/Western Shores - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []													Schedule: A-5 Page: 8 of 8 Preparer: <name>			
Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2005																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Total 2005
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

Schedule of Water Plant in Service By Primary Account- 2005 Adjusted UPIS Balances- December 2004 through December 2005													FWS Properties			Florida Public Service Commission		
Silver Lake/Western Shores - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []													Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/04 through the year ended 12/31/05 , and 13 month average			Schedule: Page: A-5 Preparer: 4 of 8 <name>		
Line No.	Acct No.	(1) AccountName	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance		
1		INTANGIBLE PLANT																
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
3	302.1	Franchises	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909		
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	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071		
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	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638		
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	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304		
13	310.2	Power Generation Equipment	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610		
14	311.2	Pumping Equipment	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690		
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	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434		
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	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299		
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	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	2,188		
26	330.4	Distr. Reservoirs & Standpipes	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647		
27	331.4	Transm. & Distribution Mains	834,236	834,236	834,236	834,236	834,236	834,236	834,236	834,236	834,236	834,236	834,236	834,236	834,236	834,236		
28	333.4	Services	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712		
29	334.4	Meters & Meter Installations	89,530	89,530	89,530	89,530	89,530	89,530	89,530	89,530	89,530	89,530	89,530	89,530	117,457	91,678		
30	335.4	Hydrants	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738		
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	28,312	28,312	28,312	29,035	29,035	29,035	29,035	29,035	29,035	29,035	29,035	29,035	29,035	28,868		
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	615	615	615	615	615	615	615	615	615	615	22,653	22,653	22,653	5,701		
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	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296		
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	991	991	991	991	991	991	991	534		
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
46		TOTAL	1,996,041	1,996,041	1,996,041	1,996,764	1,996,764	2,000,320	2,001,311	2,001,311	2,001,311	2,001,311	2,023,349	2,023,349	2,051,276	2,006,553		

Schedule of Water Plant in Service By Primary Account
 Test Year Average balance
 Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

Florida Public Service Commission

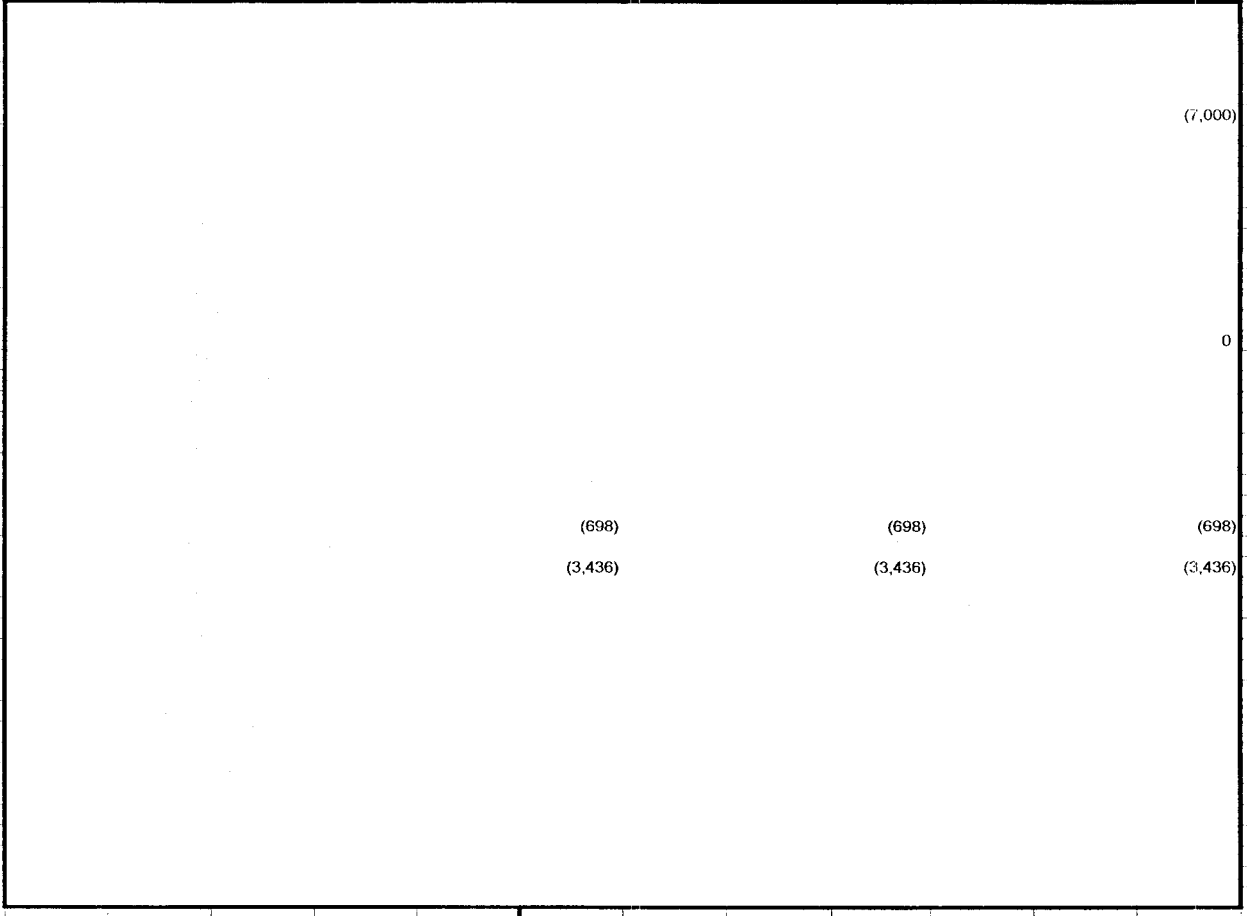
Schedule: A-5
 Page: 3 of 5
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909
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	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071
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	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638
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	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304
13	310.2	Power Generation Equipment	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610
14	311.2	Pumping Equipment	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690
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	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434
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	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299
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	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	2,188
26	330.4	Distr. Reservoirs & Standpipes	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647
27	331.4	Transm. & Distribution Mains	834,236	834,236	834,236	834,236	834,236	834,236	834,236	834,236	834,236	834,236	834,236	834,236	834,236	834,236
28	333.4	Services	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712
29	334.4	Meters & Meter Installations	89,530	89,530	89,530	89,530	89,530	89,530	89,530	89,530	89,530	89,530	89,530	89,530	117,457	91,678
30	335.4	Hydrants	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738
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	1,698	11,175	14,121	18,163	3,474
38	341.5	Transportation Equipment	28,312	28,312	28,312	29,035	29,035	29,035	29,035	29,035	29,035	29,035	29,035	29,035	29,035	28,868
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	615	615	615	615	615	615	615	615	615	615	22,653	22,653	22,653	5,701
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	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	991	991	991	991	991	991	991	534
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	1,996,041	1,996,041	1,996,041	1,996,764	1,996,764	2,000,320	2,001,311	2,001,311	2,001,311	2,003,009	2,034,524	2,037,470	2,069,439	2,010,027
47		Subtotal Land & Land Rights	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434

Schedule of Water Plant in Service By Primary Account- 2006 CWIP to Plant -Jan through December 2006													Florida Public Service Commission			
Silver Lake/Western Shores - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [] or Projected [x]													Schedule: A-5 Page: 6 of 8 Preparer: <name>			
Explanation: Provide amounts by month for projects that were physically placed in service during 2006.																
Line No.	Acct No.	(1) AccountName	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total	(15) 2006
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												31,000		31,000
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														0
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements												0		0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment												10,000		10,000
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				28,675		6,417				6,417		6,417		47,926
28	333.4	Services														0
29	334.4	Meters & Meter Installations		1,002				5,420				5,420		5,420		17,262
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 IT Adds
36	340.5	Office Furniture & Equipment		28,332												28,332
37	340.51	Computer Equipment														0 IT Adds
38	341.5	Transportation Equipment												55,000		55,000
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment												2,500		2,500
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment												8,240		8,240
45	348.5	Other Tangible Plant														0
46		TOTAL	29,334	0	0	28,675	0	11,837	0	0	11,837	0	0	118,577		200,260

Schedule of Water Plant in Service By Primary Account- 2006													Florida Public Service Commission			
Retirements-January through December 2006													Schedule: A-5			
Silver Lake/Western Shores - Water													Page: 7 of 8			
Docket No. 060368-WS													Preparer: <name>			
Schedule Year Ended: 2006																
Historic [] or Projected [x]																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 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												(7,000)		(7,000)
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements													0	0
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							(698)			(698)			(698)	(2,094)
28	333.4	Services														0
29	334.4	Meters & Meter Installations							(3,436)			(3,436)			(3,436)	(10,308)
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	(4,134)	0	0	(4,134)	0	0	(11,134)	(19,402)



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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

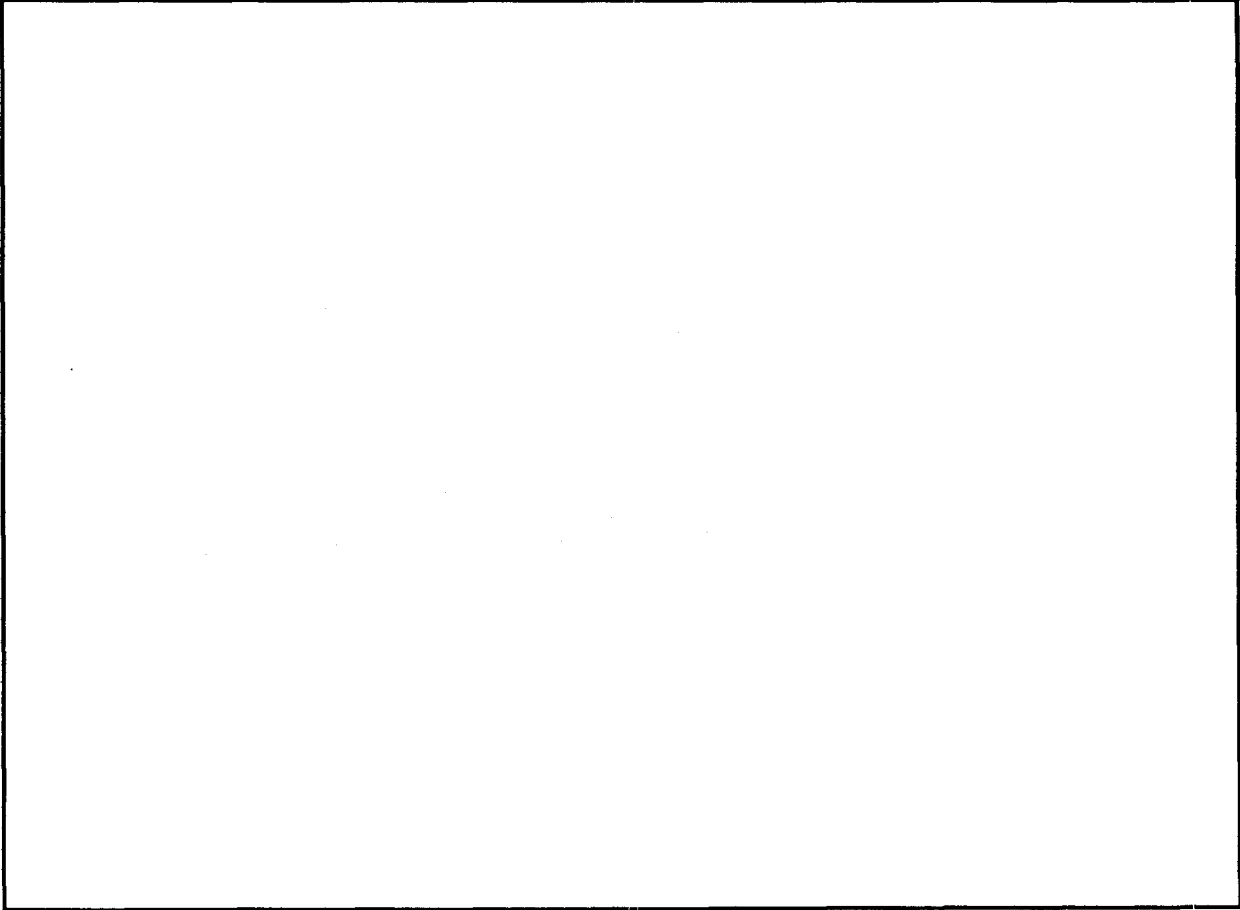
Silver Lake/Western Shores - Water
Docket No. 060368-WS
Schedule Year Ended: 2006
Historic or Projected

=input field

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) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Total Adjusts
1		INTANGIBLE PLANT														
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



Schedule of Water Plant in Service By Primary Account- 2006													Florida Public Service Commission			
Adjusted UPIS Balances- December 2005 through December 2006													Schedule:	A-5		
Silver Lake/Western Shores - Water													Page:	4 of 8		
Docket No. 060368-WS													Preparer:	<name>		
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average																
Schedule Year Ended: 2006																
Historic [] or Projected [x]																
Line No.	Acct No.	(1) AccountName	(2) Prior Year 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909
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	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	120,071	97,917
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	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638
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	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304
13	310.2	Power Generation Equipment	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610
14	311.2	Pumping Equipment	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690
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	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434
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	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	157,299	148,068
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	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556
26	330.4	Distr. Reservoirs & Standpipes	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647
27	331.4	Transm. & Distribution Mains	834,236	834,236	834,236	834,236	862,911	862,911	868,630	868,630	868,630	874,349	874,349	874,349	880,068	859,367
28	333.4	Services	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712
29	334.4	Meters & Meter Installations	117,457	118,459	118,459	118,459	118,459	118,459	120,443	120,443	120,443	122,427	122,427	122,427	124,411	120,213
30	335.4	Hydrants	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738
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	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	26,153
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	29,035	29,035	29,035	29,035	29,035	29,035	29,035	29,035	29,035	29,035	29,035	29,035	84,035	33,266
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	22,653	22,653	22,653	22,653	22,653	22,653	22,653	22,653	22,653	22,653	22,653	22,653	25,153	22,845
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	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296
44	347.5	Miscellaneous Equipment	991	991	991	991	991	991	991	991	991	991	991	991	9,231	1,625
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	2,051,276	2,080,610	2,080,610	2,080,610	2,109,285	2,109,285	2,116,988	2,116,988	2,116,988	2,124,691	2,124,691	2,124,691	2,232,134	2,112,988

Schedule of Water Plant in Service By Primary Account

Test Year Average balance
 Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Schedule Year Ending 12/31/06
 Historical [] Projected [X]

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909
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	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	120,071	97,917
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	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638
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	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304
13	310.2	Power Generation Equipment	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610
14	311.2	Pumping Equipment	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690
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	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434
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	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	157,299	148,068
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	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556
26	330.4	Distr. Reservoirs & Standpipes	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647
27	331.4	Transm. & Distribution Mains	834,236	834,236	834,236	834,236	862,911	862,911	868,630	868,630	868,630	874,349	874,349	874,349	880,068	859,367
28	333.4	Services	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712
29	334.4	Meters & Meter Installations	117,457	118,459	118,459	118,459	118,459	118,459	120,443	120,443	120,443	122,427	122,427	122,427	124,411	120,213
30	335.4	Hydrants	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738
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	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	26,153
37	340.51	Computer Equipment	18,163	18,163	18,163	19,742	19,742	26,185	27,342	27,342	27,342	27,342	27,342	27,342	63,948	26,782
38	341.5	Transportation Equipment	29,035	29,035	29,035	29,035	29,035	29,035	29,035	29,035	29,035	29,035	29,035	29,035	84,035	33,266
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	22,653	22,653	22,653	22,653	22,653	22,653	22,653	22,653	22,653	22,653	22,653	22,653	25,153	22,845
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	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296
44	347.5	Miscellaneous Equipment	991	991	991	991	991	991	991	991	991	991	991	991	9,231	1,625
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	2,069,439	2,098,773	2,098,773	2,100,352	2,129,027	2,135,470	2,144,330	2,144,330	2,144,330	2,152,033	2,152,033	2,152,033	2,296,082	2,139,770
47		Subtotal Land & Land Rights	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434

Schedule of Water Plant in Service By Primary Account- 2007													FWS Properties			Florida Public Service Commission		
CWIP to Plant -Jan through December 2007																Schedule: A-5 Page: 6 of 8 Preparer: <name>		
Silver Lake/Western Shores - Water																		
Docket No. 060368-WS																		
Schedule Year Ended: 2007																		
Historic [] or Projected [x]																		
Explanation: Provide amounts for projects that were physically placed in service during 2007.																		
Line No.	Acct No.	(1) AccountName	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total	(15) 2007		
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			500			5,500		10,000		500		500		17,000		
8	305.2	Collect. & Impound Reservoirs														0		
9	306.2	Lake, River & Other Intakes														0		
10	307.2	Wells & Springs														0		
11	308.2	Infiltration Galleries & Tunnels														0		
12	309.2	Supply Mains														0		
13	310.2	Power Generation Equipment														0		
14	311.2	Pumping Equipment														0		
15	339.2	Other Plant & Misc. Equipment														0		
16		WATER TREATMENT PLANT																
17	303.3	Land & Land Rights														0		
18	304.3	Structures & Improvements			0			0		0		0		0		0		
19	311.3	Pumping Equipment														0		
20	320.3	Water Treatment Equipment						15,000								15,000		
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			39,500			39,500				39,500		39,500		158,000		
28	333.4	Services			1,750			1,750				1,750		1,750		7,000		
29	334.4	Meters & Meter Installations			6,375			6,375				6,375		6,375		25,500		
30	335.4	Hydrants														0		
31	336.4	Backflow Prevention														0		
32	339.4	Other Plant & Misc. Equipment														0		
33		GENERAL PLANT																
34	303.5	Land & Land Rights														0		
35	304.5	Structures & Improvements														0		
36	340.5	Office Furniture & Equipment														0		
37	340.51	Computer Equipment														0		
38	341.5	Transportation Equipment														0		
39	342.5	Stores Equipment														0		
40	343.5	Tools, Shop & Garage Equipment														0		
41	344.5	Laboratory Equipment														0		
42	345.5	Power Operated Equipment														0		
43	346.5	Communication Equipment														0		
44	347.5	Miscellaneous Equipment														0		
45	348.5	Other Tangible Plant														0		
46		TOTAL	0	0	48,125	0	0	68,125	0	10,000	48,125	0	0	48,125		222,500		

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Schedule of Water Plant in Service By Primary Account- 2007 Retirements-January through December 2007			FWS Properties										Florida Public Service Commission			
Silver Lake/Western Shores - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [x]			Explanation: Provide Retirements that were physically made during 2007										Schedule: A-5 Page: 7 of 8 Preparer: <name>			
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs			(112)				(112)				(112)		(112)	(448)
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements			0				0			0		0		0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains			(4,301)				(4,301)			(4,301)		(4,301)		(17,204)
28	333.4	Services														0
29	334.4	Meters & Meter Installations			(2,590)				(2,590)			(2,590)		(2,590)		(10,360)
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	(7,003)	0	0	(7,003)	0	0	(7,003)	0	0	(7,003)	(28,012)

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Schedule of Water Plant in Service By Primary Account- 2007 Adjustments to UPIS- January through December 2007													Florida Public Service Commission			
Silver Lake/Western Shores - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [x]													Schedule: A-5 Page: 8 of 8 Preparer: <name>			
Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2007.																
Line	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.	No.	AccountName	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	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	0

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Schedule of Water Plant in Service By Primary Account- 2007													FWS Properties			Florida Public Service Commission		
Adjusted UPIS Balances- December 2006 through December 2007																		
Silver Lake/Western Shores - Water													Schedule: A-5					
Docket No. 060368-WS													Page: 4 of 8					
Schedule Year Ended: 2007													Preparer: <name>					
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																		
Line No.	Acct No.	(1) AccountName	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance		
1		INTANGIBLE PLANT																
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
3	302.1	Franchises	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909		
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	120,071	120,071	120,071	120,459	120,459	120,459	125,847	125,847	135,847	136,235	136,235	136,235	136,623	127,266		
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	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638		
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	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304		
13	310.2	Power Generation Equipment	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610		
14	311.2	Pumping Equipment	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690		
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	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434		
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	157,299	157,299	157,299	157,299	157,299	157,299	172,299	172,299	172,299	172,299	172,299	172,299	172,299	165,376		
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	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556		
26	330.4	Distr. Reservoirs & Standpipes	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647		
27	331.4	Transm. & Distribution Mains	880,068	880,068	880,068	915,267	915,267	915,267	950,466	950,466	950,466	985,665	985,665	985,665	1,020,864	939,635		
28	333.4	Services	26,712	26,712	26,712	28,462	28,462	28,462	30,212	30,212	30,212	31,962	31,962	31,962	33,712	29,674		
29	334.4	Meters & Meter Installations	124,411	124,411	124,411	128,196	128,196	128,196	131,981	131,981	131,981	135,766	135,766	135,766	139,551	130,816		
30	335.4	Hydrants	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738		
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	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332		
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
38	341.5	Transportation Equipment	84,035	84,035	84,035	84,035	84,035	84,035	84,035	84,035	84,035	84,035	84,035	84,035	84,035	84,035		
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	25,153	25,153	25,153	25,153	25,153	25,153	25,153	25,153	25,153	25,153	25,153	25,153	25,153	25,153		
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	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296		
44	347.5	Miscellaneous Equipment	9,231	9,231	9,231	9,231	9,231	9,231	9,231	9,231	9,231	9,231	9,231	9,231	9,231	9,231		
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
46		TOTAL	2,232,134	2,232,134	2,232,134	2,273,256	2,273,256	2,273,256	2,334,378	2,334,378	2,344,378	2,385,500	2,385,500	2,385,500	2,426,622	2,316,340		
															TRUE	TRUE		

Schedule of Water Plant in Service By Primary Account

Test Year Average balance
 Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Schedule Year Ending 12/31/07
 Historical [] Projected [X]

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909
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	120,071	120,071	120,071	120,459	120,459	120,459	125,847	125,847	135,847	136,235	136,235	136,235	136,623	127,266
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	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638
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	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304
13	310.2	Power Generation Equipment	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610
14	311.2	Pumping Equipment	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690
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	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434
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	157,299	157,299	157,299	157,299	157,299	157,299	172,299	172,299	172,299	172,299	172,299	172,299	172,299	165,376
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	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556
26	330.4	Distr. Reservoirs & Standpipes	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647
27	331.4	Transm. & Distribution Mains	880,068	880,068	880,068	915,267	915,267	915,267	950,466	950,466	950,466	985,665	985,665	985,665	1,020,864	939,635
28	333.4	Services	26,712	26,712	26,712	28,462	28,462	28,462	30,212	30,212	30,212	31,962	31,962	31,962	33,712	29,674
29	334.4	Meters & Meter Installations	124,411	124,411	124,411	128,196	128,196	128,196	131,981	131,981	131,981	135,766	135,766	135,766	139,551	130,816
30	335.4	Hydrants	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738
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	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332
37	340.51	Computer Equipment	63,948	65,219	66,895	70,088	72,653	74,683	76,705	78,263	79,651	82,154	83,490	84,770	86,397	75,763
38	341.5	Transportation Equipment	84,035	84,035	84,035	84,035	84,035	84,035	84,035	84,035	84,035	84,035	84,035	84,035	84,035	84,035
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	25,153	25,153	25,153	25,153	25,153	25,153	25,153	25,153	25,153	25,153	25,153	25,153	25,153	25,153
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	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296
44	347.5	Miscellaneous Equipment	9,231	9,231	9,231	9,231	9,231	9,231	9,231	9,231	9,231	9,231	9,231	9,231	9,231	9,231
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	2,296,082	2,297,353	2,299,029	2,343,344	2,345,909	2,347,939	2,411,083	2,412,640	2,424,028	2,467,654	2,468,990	2,470,270	2,513,019	2,392,103
47		Subtotal Land & Land Rights	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434

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

FWS Properties

Florida Public Service Commission

Silver Lake/Western Shores - Water
 Docket No. 060368-W5

108 [] =input field
 6420 FWS

Silver Lake/Western Shores - Water

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

Schedule Year Ended: 2004
 Historic [x] or Projected []

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

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	Dist. Reservoirs & Standpipes	0	0	0	0	0	0	0
27	331.4	Transm & Distribution Mains	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
33		GENERAL PLANT							
34	303.5	Land & Land Rights	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account- 2005										Florida Public Service Commission						
Monthly Accumulated Depreciation Balances- per books- 2005																
Silver Lake/Western Shores - Water																
Docket No. 060368-WS																
Schedule Year Ended: 2005																
Historic [x] or Projected []																
Line No	Acct No	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & 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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Dist. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

25a

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance
 Silver Lake Est/Western Shores
 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	Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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

Florida Public Service Commission

Silver Lake/Western Shores - Water 108 6420 FWS Silver Lake/Western Shores - Water
 Docket No. 060368-W5 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]

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

Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06
1		INTANGIBLE PLANT						Linked
2	301.1	Organization	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	1,953
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	16,895
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	56,219
13	310.2	Power Generation Equipment	0	0	0	0	0	59,319
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	35,303
19	311.3	Pumping Equipment	0	0	0	0	0	128,550
20	320.3	Water Treatment Equipment	0	0	0	0	0	57,616
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	178
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	12,611
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	285,261
28	333.4	Services	0	0	0	0	0	10,305
29	334.4	Meters & Meter Installations	0	0	0	0	0	32,014
30	335.4	Hydrants	0	0	0	0	0	1,400
31	336.4	Backflow Prevention	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	1,327
37	340.51	Computer Equipment	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	8,178
39	342.5	Stores Equipment	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	888
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	7,546
44	347.5	Miscellaneous Equipment	0	0	0	0	0	61
45	348.5	Other Tangible Plant	0	0	0	0	0	3,838
46		TOTAL	0	0	0	0	0	719,460

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

Florida Public Service Commission

Silver Lake Est/Western Shores
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
30	Additions		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	598,863	NA
2004			
46	Additions	32,369	NA
47	Retirements	(2,385)	NA
48	Adjustments	0	NA
49	12/31/04 Balance	628,847	NA
2005			
50	Additions	65,091	NA
51	Retirements	(12,113)	NA
52	Adjustments	627	NA
53	12/31/05 Balance	682,451	NA
2006			
54	Additions	75,081	NA
55	Retirements	(19,402)	NA
56	Adjustments	4,583	NA
57	12/31/06 Balance	742,714	NA
2007			
58	Additions	90,663	NA
59	Retirements	(28,012)	NA
60	Adjustments	12,791	NA
61	12/31/07 Balance	818,156	NA

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

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

FWS Properties

Florida Public Service Commission

Silver Lake/Western Shores - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 Historic [X] or Projected []

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

Schedule: A-9
 Page: 5 of 8
 Preparer: <name>

Line No.	Acct No.	(1) AccountName	(2) Prior Year 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT	From LOOKUP						
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	1,561	1,561	1,561	1,561	1,561	1,561	1,561
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	30,549	30,549	30,549	30,549	30,549	30,549	30,549
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	15,436	15,436	15,436	15,436	15,436	15,436	15,436
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	46,794	46,794	46,794	46,794	46,794	46,794	46,794
13	310.2	Power Generation Equipment	51,036	51,036	51,036	51,036	51,036	51,036	51,036
14	311.2	Pumping Equipment	100,545	100,545	100,545	100,545	100,545	100,545	100,545
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	47,013	47,013	47,013	47,013	47,013	47,013	47,013
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	10,443	10,443	10,443	10,443	10,443	10,443	10,443
27	331.4	Transm. & Distribution Mains	254,740	254,740	254,740	254,740	254,740	254,740	254,740
28	333.4	Services	9,247	9,247	9,247	9,247	9,247	9,247	9,247
29	334.4	Meters & Meter Installations	24,139	24,139	24,139	24,139	24,139	24,139	24,139
30	335.4	Hydrants	1,128	1,128	1,128	1,128	1,128	1,128	1,128
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	6,232	6,232	6,232	6,232	6,232	6,232	6,232
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	598,863	598,863	598,863	598,863	598,863	598,863	598,863

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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

Silver Lake/Western Shores - 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) AccountName	(2) Prior Year 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	9,909	9,909	9,909	9,909	9,909	9,909	9,909
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	96,071	96,071	96,071	96,071	96,071	96,071	96,071
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	27,638	27,638	27,638	27,638	27,638	27,638	27,638
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	208,304	208,304	208,304	208,304	208,304	208,304	208,304
13	310.2	Power Generation Equipment	104,610	104,610	104,610	104,610	104,610	104,610	104,610
14	311.2	Pumping Equipment	353,690	353,690	353,690	353,690	353,690	353,690	353,690
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	2,434	2,434	2,434	2,434	2,434	2,434	2,434
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	147,299	147,299	147,299	147,299	147,299	147,299	147,299
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	50,647	50,647	50,647	50,647	50,647	50,647	50,647
27	331.4	Transm. & Distribution Mains	781,765	781,765	781,765	781,765	781,765	785,381	834,236
28	333.4	Services	26,712	26,712	26,712	26,712	26,712	26,712	26,712
29	334.4	Meters & Meter Installations	89,530	89,530	89,530	89,530	89,530	89,530	89,530
30	335.4	Hydrants	7,738	7,738	7,738	7,738	7,738	7,738	7,738
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	28,312	28,312	28,312
39	342.5	Stores Equipment	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	615	615	615
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	8,296	8,296	8,296	8,296	8,296	8,296	8,296
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	1,914,643	1,914,643	1,914,643	1,914,643	1,914,643	1,947,186	1,996,041

Schedule of Water Accumulated Depreciation By Primary Account- 2004				FWS Properties						Florida Public Service Commission	
Depreciation Rates for Water Accounts- 2004											
Silver Lake/Western Shores - Water				This Schedule shows the Commission Authorized Depreciation rates for 2004						Schedule: A-9	
Docket No. 060368-WS										Page: 2b	
Schedule Year Ended: 2004										Preparer: <name>	
Historic [x] or Projected []											
Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04		
1		INTANGIBLE PLANT	From FWS Deprn LOOKUP Monthly Rates								
2	301.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
3	302.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%		
4	339.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights									
7	304.2	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%		
8	305.2	Collect. & Impound Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
9	306.2	Lake, River & Other Intakes	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
10	307.2	Wells & Springs	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%		
11	308.2	Infiltration Galleries & Tunnels	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
12	309.2	Supply Mains	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%		
13	310.2	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		
15	339.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights									
18	304.3	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%		
19	311.3	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		
20	320.3	Water Treatment Equipment	4.55%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%		
21	339.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights									
24	304.4	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%		
25	311.4	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		
26	330.4	Distr. Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%		
27	331.4	Transm. & Distribution Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		
28	333.4	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%		
29	334.4	Meters & Meter Installations	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		
30	335.4	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		
31	336.4	Backflow Prevention	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
32	339.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
33		GENERAL PLANT									
34	303.5	Land & Land Rights									
35	304.5	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%		
36	340.5	Office Furniture & Equipment	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	10.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%		
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

Silver Lake/Western Shores - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 Historic or Projected

Explanation: Provide monthly Depreciation Expense for 2004

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

Line No.	Acct No.	(1) AccountName	(2)	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec
1		INTANGIBLE PLANT							
2	301.1	Organization		0	0	0	0	0	0
3	302.1	Franchises		21	21	21	21	21	21
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		243	243	243	243	243	243
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		77	77	77	77	77	77
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0
12	309.2	Supply Mains		496	496	496	496	496	496
13	310.2	Power Generation Equipment		436	436	436	436	436	436
14	311.2	Pumping Equipment		1,474	1,474	1,474	1,474	1,474	1,474
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		558	558	558	558	558	558
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		114	114	114	114	114	114
27	331.4	Transm. & Distribution Mains		1,448	1,448	1,448	1,448	1,454	1,545
28	333.4	Services		56	56	56	56	56	56
29	334.4	Meters & Meter Installations		373	373	373	373	373	373
30	335.4	Hydrants		14	14	14	14	14	14
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		69	69	69	69	69	69
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		5,377	5,377	5,377	5,377	5,384	5,475

32,369

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

FWS Properties

Florida Public Service Commission

Silver Lake/Western Shores - Water
Docket No. 060368-WS
Schedule Year Ended: 2004
Historic or Projected

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

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec
1		INTANGIBLE PLANT							
2	301.1	Organization		0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights		0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0
10	307.2	Wells & Springs		0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0
12	309.2	Supply Mains		0	0	0	0	0	0
13	310.2	Power Generation Equipment		0	0	0	0	0	0
14	311.2	Pumping Equipment		0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights		0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0
20	320.3	Water Treatment Equipment		0	0	0	0	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	(2,385)	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	(2,385)	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

Silver Lake/Western Shores - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 Historic or Projected

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

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

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

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

FWS Properties

Florida Public Service Commission

Silver Lake/Western Shores - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 Historic [X] or Projected []

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

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

Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	1,561	1,582	1,602	1,623	1,644	1,664	1,685
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	30,549	30,792	31,034	31,277	31,519	31,762	32,005
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	15,436	15,513	15,590	15,666	15,743	15,820	15,897
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	46,794	47,290	47,786	48,282	48,778	49,274	49,770
13	310.2	Power Generation Equipment	51,036	51,472	51,908	52,344	52,780	53,215	53,651
14	311.2	Pumping Equipment	100,545	102,019	103,492	104,966	106,440	107,914	109,387
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	47,013	47,571	48,129	48,687	49,245	49,803	50,361
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	10,443	10,557	10,671	10,785	10,899	11,013	11,127
27	331.4	Transm. & Distribution Mains	254,740	256,188	257,635	259,083	260,531	261,985	263,530
28	333.4	Services	9,247	9,303	9,358	9,414	9,470	9,525	9,581
29	334.4	Meters & Meter Installations	24,139	24,512	24,885	25,258	25,631	26,004	26,377
30	335.4	Hydrants	1,128	1,142	1,157	1,171	1,185	1,200	1,214
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	(2,385)	(2,385)	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	6,232	6,301	6,370	6,439	6,509	6,578	6,647
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	598,863	604,240	609,618	614,995	620,373	623,372	628,847
									628,847

Schedule of Water Accumulated Depreciation By Primary Account- 2005															Florida Public Service Commission	
Adjusted 2005 UPIS Balances for Depn Exp Calc															Schedule:	A-9
Silver Lake/Western Shores - Water															Page:	UPIS 4 of 8
Docket No. 060368-WS															Preparer:	<name>
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.																
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	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909
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	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071
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	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638
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	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304
13	310.2	Power Generation Equipment	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610
14	311.2	Pumping Equipment	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690
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	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434
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	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299
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	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	2,188
26	330.4	Distr. Reservoirs & Standpipes	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647
27	331.4	Transm. & Distribution Mains	834,236	834,236	834,236	834,236	834,236	834,236	834,236	834,236	834,236	834,236	834,236	834,236	834,236	834,236
28	333.4	Services	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712
29	334.4	Meters & Meter Installations	89,530	89,530	89,530	89,530	89,530	89,530	89,530	89,530	89,530	89,530	89,530	89,530	117,457	91,678
30	335.4	Hydrants	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738
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	28,312	28,312	28,312	29,035	29,035	29,035	29,035	29,035	29,035	29,035	29,035	29,035	29,035	28,868
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	615	615	615	615	615	615	615	615	615	615	22,653	22,653	22,653	5,701
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	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	991	991	991	991	991	991	991	534
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	1,996,041	1,996,041	1,996,041	1,996,764	1,996,764	2,000,320	2,001,311	2,001,311	2,001,311	2,001,311	2,023,349	2,023,349	2,051,276	2,006,553

Schedule of Water Accumulated Depreciation By Primary Account- 2005		This Schedule shows the Commission Authorized Depreciation rates for 2005												Florida Public Service Commission	
Silver Lake/Western Shores - Water														Schedule: A-9	
Docket No. 060368-WS														Page: 2b	
Schedule Year Ended: 2005														Preparer: <name>	
Historic [X] or Projected []															
Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(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%	0.00%
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	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%
7	304.2	Structures & Improvements	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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	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	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	309.2	Supply Mains	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
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	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16		WATER TREATMENT PLANT													
17	303.3	Land & Land Rights	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
18	304.3	Structures & Improvements	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
19	311.3	Pumping Equipment	4.55%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%
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	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%
24	304.4	Structures & Improvements	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
25	311.4	Pumping Equipment	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%
26	330.4	Distr. Reservoirs & Standpipes	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
27	331.4	Transm. & Distribution Mains	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
28	333.4	Services	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
29	334.4	Meters & Meter Installations	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
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	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%
35	304.5	Structures & Improvements	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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	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%
41	344.5	Laboratory 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%
42	345.5	Power Operated 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%
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

Florida Public Service Commission

Silver Lake/Western Shores - Water
 Docket No. 060368-WS

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

Schedule Year Ended: 2005
 Explanation: Provide the monthly Depreciation Expense for 2005
 Historic [x] or Projected []

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		21	21	21	21	21	21	21	21	21	21	21	21	248
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		243	243	243	243	243	243	243	243	243	243	243	243	2,911
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		77	77	77	77	77	77	77	77	77	77	77	77	921
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		496	496	496	496	496	496	496	496	496	496	496	496	5,952
13	310.2	Power Generation Equipment		436	436	436	436	436	436	436	436	436	436	436	436	5,231
14	311.2	Pumping Equipment		1,474	1,474	1,474	1,474	1,474	1,474	1,474	1,474	1,474	1,474	1,474	1,474	17,685
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		558	558	558	558	558	558	558	558	558	558	558	558	6,695
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	15	15	15	15	15	15	15	15	119
26	330.4	Distr. Reservoirs & Standpipes		114	114	114	114	114	114	114	114	114	114	114	114	1,369
27	331.4	Transm. & Distribution Mains		1,545	1,545	1,545	1,545	1,545	1,545	1,545	1,545	1,545	1,545	1,545	1,545	18,539
28	333.4	Services		0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations		373	373	373	373	373	373	373	373	373	373	373	373	4,593
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		69	69	69	69	69	69	69	69	69	69	69	69	830
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		5,405	5,405	5,405	5,405	5,419	5,419	5,419	5,419	5,419	5,419	5,419	5,536	65,091

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

Silver Lake/Western Shores - Water
Docket No. 060368-WS
Schedule Year Ended: 2005
Historic [x] or Projected []

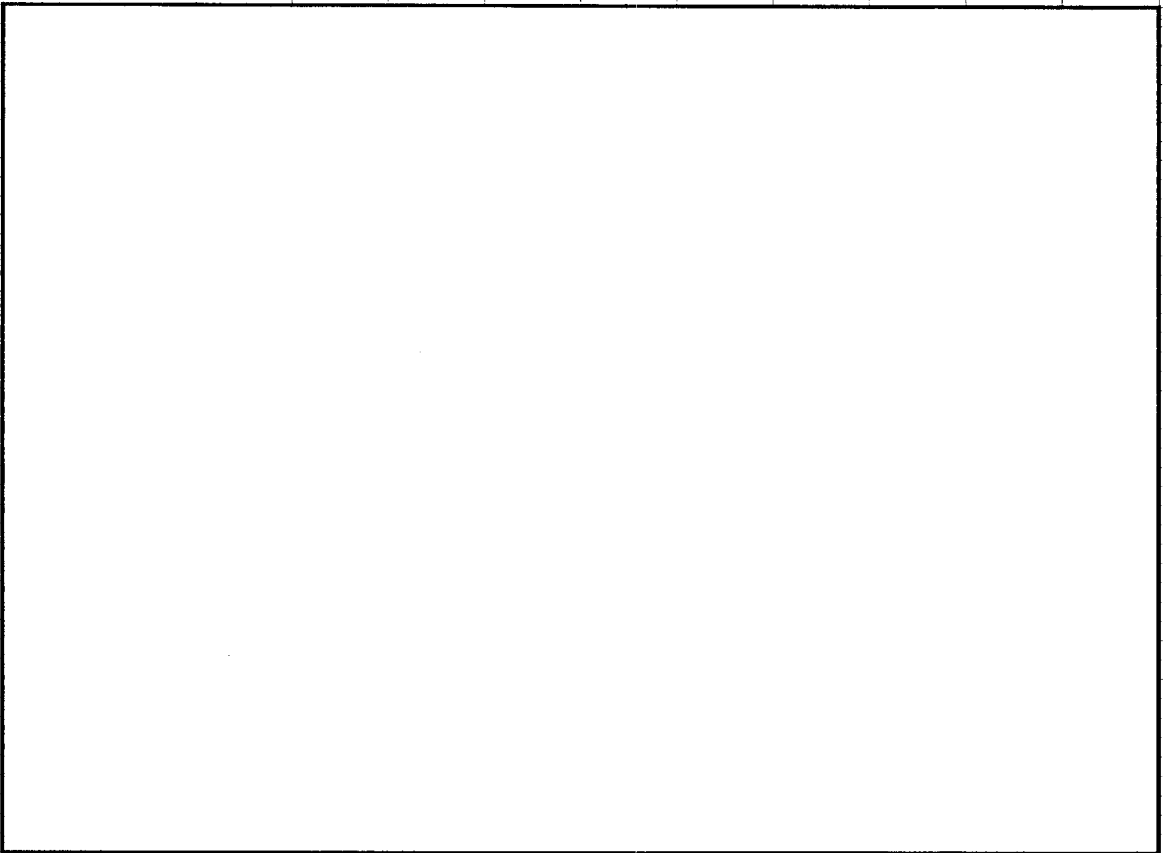
input field
Explanation: Provide Retirements for 2005

Florida Public Service Commission
Schedule: A-9
Page: 7 of 8
Preparer: <name>

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs		0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services		0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations		0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants		0	0	0	0	0	0	0	0	0	0	0	(9,730)	(9,730)
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	(2,383)	0	0	0	0	0	0	0	0	0	(2,383)
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	(2,383)	0	0	0	0	0	0	0	0	(9,730)	(12,113)

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



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

Florida Public Service Commission

Silver Lake/Western Shores - 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) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1,685	1,706	1,726	1,747	1,767	1,788	1,809	1,829	1,850	1,871	1,891	1,912	1,933	1,809
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	32,005	32,247	32,490	32,732	32,975	33,218	33,460	33,703	33,945	34,188	34,431	34,673	34,916	33,460
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	15,897	15,973	16,050	16,127	16,204	16,280	16,357	16,434	16,511	16,588	16,664	16,741	16,818	16,357
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	49,770	50,266	50,762	51,258	51,754	52,250	52,746	53,242	53,737	54,233	54,729	55,225	55,721	52,746
13	310.2	Power Generation Equipment	53,651	54,087	54,523	54,959	55,395	55,831	56,267	56,702	57,138	57,574	58,010	58,446	58,882	56,267
14	311.2	Pumping Equipment	109,387	110,861	112,335	113,808	115,282	116,756	118,230	119,703	121,177	122,651	124,124	125,598	127,072	118,230
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	50,361	50,919	51,477	52,035	52,593	53,150	53,708	54,266	54,824	55,382	55,940	56,498	57,056	53,708
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	15	30	44	59	74	89	104	119	41
26	330.4	Distr. Reservoirs & Standpipes	11,127	11,241	11,356	11,470	11,584	11,698	11,812	11,926	12,040	12,154	12,268	12,382	12,496	11,812
27	331.4	Transm. & Distribution Mains	263,530	265,075	266,620	268,165	269,710	271,255	272,799	274,344	275,889	277,434	278,979	280,524	282,069	272,799
28	333.4	Services	9,581	9,581	9,581	9,581	9,581	9,581	9,581	9,581	9,581	9,581	9,581	9,581	9,581	9,581
29	334.4	Meters & Meter Installations	26,377	26,750	27,123	27,496	27,869	28,242	28,616	28,989	29,362	29,735	30,108	30,481	21,240	27,876
30	335.4	Hydrants	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214
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	(2,385)	(2,385)	(2,385)	(4,768)	(4,768)	(4,768)	(4,768)	(4,768)	(4,768)	(4,768)	(4,768)	(4,768)	(4,768)	(4,218)
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	6,647	6,716	6,785	6,854	6,923	6,992	7,062	7,131	7,200	7,269	7,338	7,407	7,476	7,062
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	628,847	634,251	639,656	642,678	648,082	653,502	658,921	664,341	669,760	675,179	680,599	686,018	681,824	658,743
		TRUE													681,824	

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance
 Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

Schedule: A-9
 Page: 3 of 5
 Preparer: Robert M. Griffin

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

Line No	Acct No	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1,685	1,706	1,726	1,747	1,767	1,788	1,809	1,829	1,850	1,871	1,891	1,912	1,933	1,809
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	32,005	32,247	32,490	32,732	32,975	33,218	33,460	33,703	33,945	34,188	34,431	34,673	34,916	33,460
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	15,897	15,973	16,050	16,127	16,204	16,280	16,357	16,434	16,511	16,588	16,664	16,741	16,818	16,357
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	49,770	50,266	50,762	51,258	51,754	52,250	52,746	53,242	53,737	54,233	54,729	55,225	55,721	52,746
13	310.2	Power Generation Equipment	53,651	54,087	54,523	54,959	55,395	55,831	56,267	56,702	57,138	57,574	58,010	58,446	58,882	56,267
14	311.2	Pumping Equipment	109,387	110,811	112,335	113,808	115,282	116,756	118,230	119,703	121,177	122,651	124,124	125,598	127,072	118,230
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	50,361	50,919	51,477	52,035	52,593	53,150	53,708	54,266	54,824	55,382	55,940	56,498	57,056	53,708
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	15	30	44	59	74	89	104	119	41
26	330.4	Distr. Reservoirs & Standpipes	11,127	11,241	11,356	11,470	11,584	11,698	11,812	11,926	12,040	12,154	12,268	12,382	12,496	11,812
27	331.4	Transm. & Distribution Mains	263,530	265,075	266,620	268,165	269,710	271,255	272,799	274,344	275,889	277,434	278,979	280,524	282,069	272,799
28	333.4	Services	9,581	9,581	9,581	9,581	9,581	9,581	9,581	9,581	9,581	9,581	9,581	9,581	9,581	9,581
29	334.4	Meters & Meter Installations	26,377	26,750	27,123	27,496	27,869	28,242	28,616	28,989	29,362	29,735	30,108	30,481	21,240	27,876
30	335.4	Hydrants	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214
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	24	179	375	627	93
38	341.5	Transportation Equipment	(2,385)	(2,385)	(2,385)	(4,768)	(4,768)	(4,768)	(4,768)	(4,768)	(4,768)	(4,768)	(4,768)	(4,768)	(4,768)	(4,218)
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	6,647	6,716	6,785	6,854	6,923	6,992	7,062	7,131	7,200	7,269	7,338	7,407	7,476	7,062
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	628,847	634,251	639,656	642,678	648,082	653,502	658,921	664,341	669,760	675,203	680,778	686,393	682,451	658,836
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

Silver Lake/Western Shores - Water
Docket No. 060368-WS
Schedule Year Ended: 2006
Historic [] or Projected [x]

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

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

Line No	Acct No	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909
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	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	120,071	97,917
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	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638
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	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304
13	310.2	Power Generation Equipment	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610
14	311.2	Pumping Equipment	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690
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	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434
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	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	157,299	148,068
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	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556
26	330.4	Distr. Reservoirs & Standpipes	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647
27	331.4	Transm. & Distribution Mains	834,236	834,236	834,236	834,236	862,911	862,911	868,630	868,630	868,630	874,349	874,349	874,349	880,068	859,367
28	333.4	Services	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712
29	334.4	Meters & Meter Installations	117,457	118,459	118,459	118,459	118,459	118,459	120,443	120,443	120,443	122,427	122,427	122,427	124,411	120,213
30	335.4	Hydrants	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738
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	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	26,153
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	29,035	29,035	29,035	29,035	29,035	29,035	29,035	29,035	29,035	29,035	29,035	29,035	84,035	33,266
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	22,653	22,653	22,653	22,653	22,653	22,653	22,653	22,653	22,653	22,653	22,653	22,653	25,153	22,845
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	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296
44	347.5	Miscellaneous Equipment	991	991	991	991	991	991	991	991	991	991	991	991	9,231	1,625
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	2,051,276	2,080,610	2,080,610	2,080,610	2,109,285	2,109,285	2,116,988	2,116,988	2,116,988	2,124,691	2,124,691	2,124,691	2,232,134	2,112,988

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

Florida Public Service Commission

Silver Lake/Western Shores - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [] or Projected [x]

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

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

Line No.	Acct No	(1) Account Name	(2) Annual Rate	(3)	(4)	(5)	(6)	Change to Guideline Lives								(15) Memo Guideline Rates	(16) Memo Guideline Lives
								(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		
								Monthly Rates									
								May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
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%	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%	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%		
5		SOURCE OF SUPPLY & PUMPING PLANT															
6	303.2	Land & Land Rights															
7	304.2	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	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%	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%	2.50%	40
10	307.2	Wells & Springs	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.33%	40
11	308.2	Infiltration Galleries & Tunnels	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
12	309.2	Supply Mains	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	2.86%	35
13	310.2	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	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%	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%	3.13%	32
19	311.3	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
20	320.3	Water Treatment Equipment	4.55%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	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%	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%	3.13%	32
25	311.4	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
26	330.4	Distr. Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	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%	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%	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%	5.00%	20
30	335.4	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	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%	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%	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%	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%	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%	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%	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%	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%	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%	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%	8.33%	12
43	346.5	Communication Equipment	10.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	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%	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%	10.00%	10

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

Florida Public Service Commission

Silver Lake/Western Shores - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [] or Projected [x]

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

Explanation: Provide the monthly Depreciation Expense for 2006

Line No	Acct No	(1) AccountName	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 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	21	21	21	21	21	21	21	21	21	21	21	21	248
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	243	243	243	243	250	250	250	250	250	250	250	313	3,034
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	77	77	77	77	77	77	77	77	77	77	77	77	921
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	496	496	496	496	496	496	496	496	496	496	496	496	5,952
13	310.2	Power Generation Equipment	436	436	436	436	436	436	436	436	436	436	436	436	5,231
14	311.2	Pumping Equipment	1,474	1,474	1,474	1,474	1,474	1,474	1,474	1,474	1,474	1,474	1,474	1,474	17,685
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	558	558	558	558	558	558	558	558	558	558	558	596	6,733
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	15	15	15	15	15	15	15	15	15	15	15	15	178
26	330.4	Distr. Reservoirs & Standpipes	114	114	114	114	114	114	114	114	114	114	114	114	1,369
27	331.4	Transm. & Distribution Mains	1,545	1,545	1,545	1,598	1,672	1,683	1,683	1,683	1,694	1,694	1,694	1,706	19,744
28	333.4	Services	56	56	56	56	56	56	56	56	56	56	56	56	668
29	334.4	Meters & Meter Installations	494	494	494	494	494	502	502	502	510	510	510	518	6,022
30	335.4	Hydrants	14	14	14	14	14	14	14	14	14	14	14	14	172
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	157	157	157	157	157	157	157	157	1,259
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	403	403	403	403	403	403	403	1,167	3,990
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	118	118	118	118	118	118	118	131	957
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	69	69	69	69	69	69	69	69	69	69	69	69	830
44	347.5	Miscellaneous Equipment	0	0	0	0	6	6	6	6	6	6	6	51	90
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	5,610	5,610	5,610	5,663	6,429	6,448	6,448	6,448	6,468	6,468	6,468	7,410	75,081

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

Florida Public Service Commission

Silver Lake/Western Shores - 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) AccountName	(2) - (13)												(14)	(15)
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Test Year End Dec	2006 Total	
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	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	(7,000)	(7,000)
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	(698)	0	0	(698)	0	0	(698)	(2,094)
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	(3,436)	0	0	(3,436)	0	0	(3,436)	(10,308)
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	(4,134)	0	0	(4,134)	0	0	(11,134)	(19,402)

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

Florida Public Service Commission

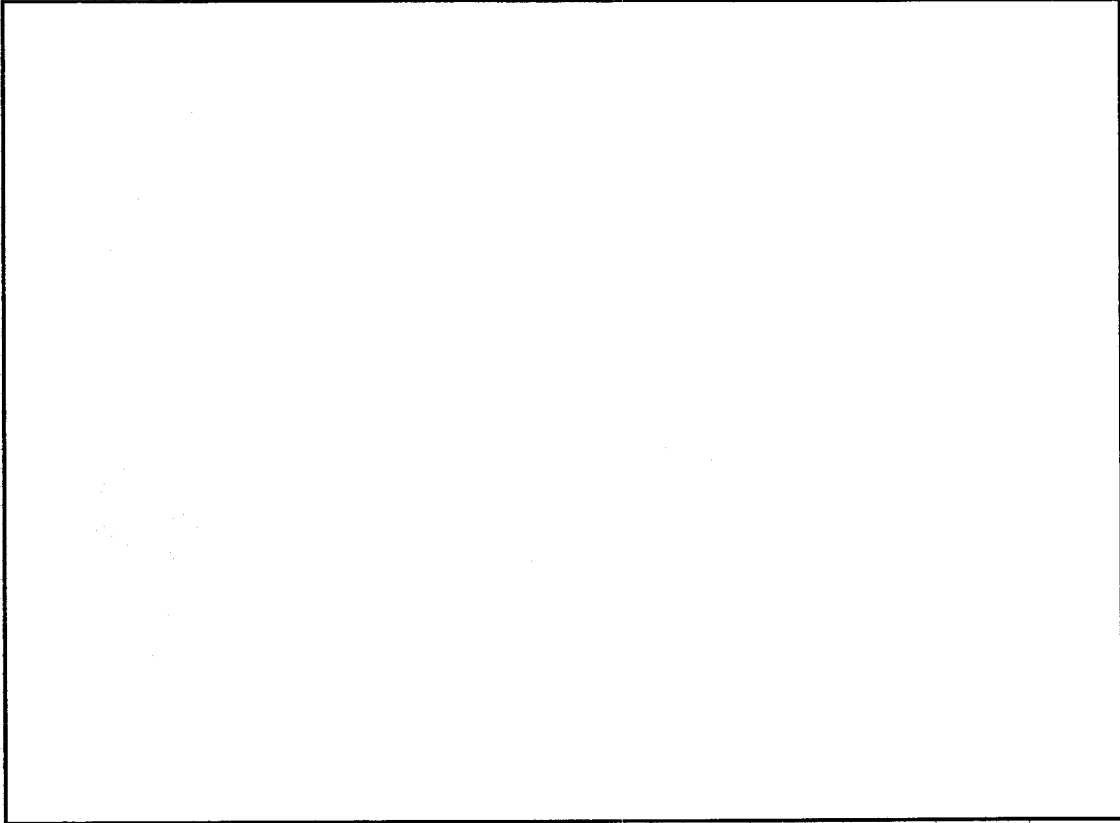
Silver Lake/Western Shores - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [] or Projected [x]

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

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

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



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

Florida Public Service Commission

Silver Lake/Western Shores - Water
Docket No. 060368-WS
Schedule Year Ended: 2006
Historic [] or Projected [x]

Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month averages.

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

Line No.	Acct No	(1) Account Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	12/31/06	Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1,933	1,953	1,974	1,995	2,015	2,036	2,056	2,077	2,098	2,118	2,139	2,160	2,180	2,056
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	34,916	35,158	35,401	35,644	35,886	36,136	36,387	36,637	36,887	37,137	37,387	37,638	30,950	35,859
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	16,818	16,895	16,971	17,048	17,125	17,202	17,279	17,355	17,432	17,509	17,586	17,662	17,739	17,279
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	55,721	56,217	56,713	57,209	57,705	58,201	58,697	59,193	59,689	60,185	60,681	61,177	61,673	58,697
13	310.2	Power Generation Equipment	58,882	59,318	59,754	60,189	60,625	61,061	61,497	61,933	62,369	62,805	63,241	63,676	64,112	61,497
14	311.2	Pumping Equipment	127,072	128,545	130,019	131,493	132,967	134,440	135,914	137,388	138,861	140,335	141,809	143,283	144,756	135,914
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	57,056	57,614	58,172	58,730	59,288	59,846	60,404	60,962	61,520	62,078	62,636	63,194	63,789	60,407
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	119	133	148	163	178	193	207	222	237	252	267	282	296	207
26	330.4	Distr. Reservoirs & Standpipes	12,496	12,610	12,724	12,838	12,953	13,067	13,181	13,295	13,409	13,523	13,637	13,751	13,865	13,181
27	331.4	Transm. & Distribution Mains	282,069	283,614	285,158	286,703	288,301	289,974	290,959	292,642	294,326	295,322	297,017	298,711	299,719	291,117
28	333.4	Services	9,581	9,637	9,692	9,748	9,804	9,859	9,915	9,970	10,026	10,082	10,137	10,193	10,249	9,915
29	334.4	Meters & Meter Installations	21,240	21,734	22,227	22,721	23,214	23,708	20,774	21,276	21,778	18,852	19,362	19,872	16,954	21,055
30	335.4	Hydrants	1,214	1,228	1,243	1,257	1,271	1,286	1,300	1,314	1,329	1,343	1,357	1,372	1,386	1,300
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	157	315	472	630	787	944	1,102	1,259	436
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	(4,768)	(4,768)	(4,768)	(4,768)	(4,768)	(4,365)	(3,961)	(3,558)	(3,155)	(2,752)	(2,348)	(1,945)	(778)	(3,593)
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	118	236	354	472	590	708	826	957	328
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	7,476	7,546	7,615	7,684	7,753	7,822	7,891	7,960	8,029	8,099	8,168	8,237	8,306	7,891
44	347.5	Miscellaneous Equipment	0	0	0	0	0	6	11	17	22	28	33	39	90	19
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	681,824	687,434	693,044	698,654	704,317	710,746	713,061	719,509	725,958	728,292	734,759	741,227	737,504	713,564
			TRUE													737,503.54

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Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
 Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Schedule Year Ending 12/31/06
 Historical [] Projected [X]

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1,933	1,953	1,974	1,995	2,015	2,036	2,056	2,077	2,098	2,118	2,139	2,160	2,180	2,056
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	34,916	35,158	35,401	35,644	35,886	36,136	36,387	36,637	36,887	37,137	37,387	37,638	30,950	35,859
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	16,818	16,895	16,971	17,048	17,125	17,202	17,279	17,355	17,432	17,509	17,586	17,662	17,739	17,279
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	55,721	56,217	56,713	57,209	57,705	58,201	58,697	59,193	59,689	60,185	60,681	61,177	61,673	58,697
13	310.2	Power Generation Equipment	58,882	59,318	59,754	60,189	60,625	61,061	61,497	61,933	62,369	62,805	63,241	63,676	64,112	61,497
14	311.2	Pumping Equipment	127,072	128,545	130,019	131,493	132,967	134,440	135,914	137,388	138,861	140,335	141,809	143,283	144,756	135,914
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	57,056	57,614	58,172	58,730	59,288	59,846	60,404	60,962	61,520	62,078	62,636	63,194	63,789	60,407
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	119	133	148	163	178	193	207	222	237	252	267	282	296	207
26	330.4	Distr. Reservoirs & Standpipes	12,496	12,610	12,724	12,838	12,953	13,067	13,181	13,295	13,409	13,523	13,637	13,751	13,865	13,181
27	331.4	Transm. & Distribution Mains	282,069	283,614	285,158	286,703	288,301	289,974	290,959	292,642	294,326	295,322	297,017	298,711	299,719	291,117
28	333.4	Services	9,581	9,637	9,692	9,748	9,804	9,859	9,915	9,970	10,026	10,082	10,137	10,193	10,249	9,915
29	334.4	Meters & Meter Installations	21,240	21,734	22,227	22,721	23,214	23,708	20,774	21,276	21,778	18,852	19,362	19,872	16,954	21,055
30	335.4	Hydrants	1,214	1,228	1,243	1,257	1,271	1,286	1,300	1,314	1,329	1,343	1,357	1,372	1,386	1,300
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	157	315	472	630	787	944	1,102	1,259	436
37	340.51	Computer Equipment	627	879	1,132	1,406	1,680	2,044	2,424	2,803	3,183	3,563	3,943	4,322	5,210	2,555
38	341.5	Transportation Equipment	(4,768)	(4,768)	(4,768)	(4,768)	(4,768)	(4,365)	(3,961)	(3,558)	(3,155)	(2,752)	(2,348)	(1,945)	(778)	(3,593)
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	118	236	354	472	590	708	826	957	328
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	7,476	7,546	7,615	7,684	7,753	7,822	7,891	7,960	8,029	8,099	8,168	8,237	8,306	7,891
44	347.5	Miscellaneous Equipment	0	0	0	0	0	6	11	17	22	28	33	39	90	19
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	682,451	688,314	694,176	700,060	705,997	712,790	715,484	722,313	729,141	731,854	738,702	745,550	742,714	716,119
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account- 2007 Adjusted 2007 UPIS Balances for Depn Exp Calc															Florida Public Service Commission	
Silver Lake/Western Shores - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [x]															Schedule: A-9 Page: UPIS 4 of 8 Preparer: <name>	
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/06 through the year ended 12/31/07.																
Line No.	Acct No.	(1) Account Name	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909
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	120,071	120,071	120,071	120,459	120,459	120,459	125,847	125,847	135,847	136,235	136,235	136,235	136,623	127,266
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	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638
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	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304
13	310.2	Power Generation Equipment	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610
14	311.2	Pumping Equipment	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690
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	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434
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	157,299	157,299	157,299	157,299	157,299	157,299	172,299	172,299	172,299	172,299	172,299	172,299	172,299	165,376
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	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556
26	330.4	Distr. Reservoirs & Standpipes	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647
27	331.4	Transm. & Distribution Mains	880,068	880,068	880,068	915,267	915,267	915,267	950,466	950,466	950,466	985,665	985,665	985,665	1,020,864	939,635
28	333.4	Services	26,712	26,712	26,712	28,462	28,462	28,462	30,212	30,212	30,212	31,962	31,962	31,962	33,712	29,674
29	334.4	Meters & Meter Installations	124,411	124,411	124,411	128,196	128,196	128,196	131,981	131,981	131,981	135,766	135,766	135,766	139,551	130,816
30	335.4	Hydrants	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738
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	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	84,035	84,035	84,035	84,035	84,035	84,035	84,035	84,035	84,035	84,035	84,035	84,035	84,035	84,035
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	25,153	25,153	25,153	25,153	25,153	25,153	25,153	25,153	25,153	25,153	25,153	25,153	25,153	25,153
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	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296
44	347.5	Miscellaneous Equipment	9,231	9,231	9,231	9,231	9,231	9,231	9,231	9,231	9,231	9,231	9,231	9,231	9,231	9,231
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	2,232,134	2,232,134	2,232,134	2,273,256	2,273,256	2,273,256	2,334,378	2,334,378	2,344,378	2,385,500	2,385,500	2,385,500	2,426,622	2,316,340

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Schedule of Water Accumulated Depreciation By Primary Account- 2007														Florida Public Service Commission		
Depreciation Rates for UPIS Water Accounts-2007														Schedule:	A-9	
Silver Lake/Western Shores - Water														Page:	2b	
Docket No. 060368-WS														Preparer:	<name>	
Schedule Year Ended: 2007																
Historic [] or Projected [x]																
This Schedule shows the Depreciation rates based on Guideline Lives																
Line No.	Acct No	(1) Account Name	(2) Annual Rate	(7) Monthly Rates												
				(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	
1		INTANGIBLE PLANT														
2	301.1	Organization	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	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%	0.21%
4	339.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														
7	304.2	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
8	305.2	Collect. & Impound Reservoirs	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%	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%	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%	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%	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%	0.24%
13	310.2	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
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%	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%	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%	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%	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%	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%	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%	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%	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%	0.19%
28	333.4	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
29	334.4	Meters & Meter Installations	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
30	335.4	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
31	336.4	Backflow Prevention	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%
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%	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%	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%	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%	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%	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%	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%	0.52%
41	344.5	Laboratory Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
42	345.5	Power Operated Equipment	8.33%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%
43	346.5	Communication Equipment	10.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%
44	347.5	Miscellaneous Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
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%	0.83%

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Schedule of Water Accumulated Depreciation By Primary Account- 2007													Florida Public Service Commission			
Depreciation Expense- 2007													Schedule:	A-9		
Silver Lake/Western Shores - Water													Page:	6 of 8		
Docket No. 060368-WS													Preparer:	<name>		
Schedule Year Ended: 2007																
Historic [] or Projected [x]																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		21	21	21	21	21	21	21	21	21	21	21	21	248
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		0	0	0	0	0	0	0	0	0	0	0	0	0
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		313	313	314	314	314	328	328	354	355	355	355	356	3,996
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		77	77	77	77	77	77	77	77	77	77	77	77	921
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		496	496	496	496	496	496	496	496	496	496	496	496	5,952
13	310.2	Power Generation Equipment		436	436	436	436	436	436	436	436	436	436	436	436	5,231
14	311.2	Pumping Equipment		1,474	1,474	1,474	1,474	1,474	1,474	1,474	1,474	1,474	1,474	1,474	1,474	17,685
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0
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		596	596	596	596	596	653	653	653	653	653	653	653	7,548
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0
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		15	15	15	15	15	15	15	15	15	15	15	15	178
26	330.4	Distr Reservoirs & Standpipes		114	114	114	114	114	114	114	114	114	114	114	114	1,369
27	331.4	Transm & Distribution Mains		1,706	1,706	1,774	1,774	1,774	1,842	1,842	1,842	1,910	1,910	1,910	1,978	21,967
28	333.4	Services		56	56	59	59	59	63	63	63	67	67	67	70	748
29	334.4	Meters & Meter Installations		518	518	534	534	534	550	550	550	566	566	566	581	6,568
30	335.4	Hydrants		14	14	14	14	14	14	14	14	14	14	14	14	172
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		0	0	0	0	0	0	0	0	0	0	0	0	0
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment		157	157	157	157	157	157	157	157	157	157	157	157	1,889
37	340.51	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment		1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	14,006
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		131	131	131	131	131	131	131	131	131	131	131	131	1,572
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		51	51	51	51	51	51	51	51	51	51	51	51	615
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL		7,341	7,341	7,430	7,430	7,430	7,588	7,588	7,614	7,703	7,703	7,703	7,792	90,662.65
															90,662.65	

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

Florida Public Service Commission

Silver Lake/Western Shores - Water

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

Docket No. 060368-WS Explanation: Provide Retirements for 2007

Schedule Year Ended: 2007
Historic [] or Projected [x]

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 2007 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	(112)	0	0	(112)	0	0	(112)	0	0	(112)	(448)
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	(4,301)	0	0	(4,301)	0	0	(4,301)	0	0	(4,301)	(17,204)
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	(2,590)	0	0	(2,590)	0	0	(2,590)	0	0	(2,590)	(10,360)
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 Intangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL		0	0	(7,003)	0	0	(7,003)	0	0	(7,003)	0	0	(7,003)	(28,012)

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

Florida Public Service Commission

Silver Lake/Western Shores - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2007
 Historic [] or Projected [x]

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

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

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

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

Florida Public Service Commission

Silver Lake/Western Shores - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2007
 Historic [] or Projected [x]

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

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

Line No.	Acct No	(1) Account Name	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	2,180	2,201	2,222	2,242	2,263	2,284	2,304	2,325	2,345	2,366	2,387	2,407	2,428	2,304
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	30,950	31,263	31,576	31,777	32,091	32,405	32,620	32,948	33,302	33,545	33,899	34,254	34,498	32,702
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	17,739	17,816	17,893	17,969	18,046	18,123	18,200	18,277	18,353	18,430	18,507	18,584	18,660	18,200
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	61,673	62,169	62,665	63,161	63,657	64,153	64,649	65,145	65,641	66,137	66,632	67,128	67,624	64,649
13	310.2	Power Generation Equipment	64,112	64,548	64,984	65,420	65,856	66,292	66,728	67,163	67,599	68,035	68,471	68,907	69,343	66,728
14	311.2	Pumping Equipment	144,756	146,230	147,704	149,177	150,651	152,125	153,599	155,072	156,546	158,020	159,493	160,967	162,441	153,599
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	63,789	64,385	64,981	65,577	66,173	66,769	67,421	68,074	68,726	69,379	70,032	70,684	71,337	67,487
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	296	311	326	341	356	370	385	400	415	430	445	459	474	385
26	330.4	Distr. Reservoirs & Standpipes	13,865	13,979	14,093	14,207	14,321	14,435	14,550	14,664	14,778	14,892	15,006	15,120	15,234	14,550
27	331.4	Transm. & Distribution Mains	299,719	301,424	303,130	304,835	306,540	308,245	309,950	311,655	313,360	315,065	316,770	318,475	320,180	303,167
28	333.4	Services	10,249	10,304	10,360	10,415	10,470	10,525	10,580	10,635	10,690	10,745	10,800	10,855	10,910	10,609
29	334.4	Meters & Meter Installations	16,954	17,473	17,991	18,510	19,029	19,548	20,067	20,586	21,105	21,624	22,143	22,662	23,181	15,795
30	335.4	Hydrants	1,386	1,400	1,415	1,429	1,443	1,458	1,472	1,486	1,501	1,515	1,529	1,544	1,558	1,472
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	1,259	1,417	1,574	1,731	1,889	2,046	2,204	2,361	2,518	2,676	2,833	2,991	3,148	2,204
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	(778)	369	1,556	2,723	3,891	5,058	6,225	7,392	8,559	9,726	10,894	12,061	13,228	6,225
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	957	1,088	1,219	1,350	1,481	1,612	1,743	1,874	2,005	2,136	2,267	2,398	2,529	1,743
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	8,306	8,306	8,306	8,306	8,306	8,306	8,306	8,306	8,306	8,306	8,306	8,306	8,306	8,306
44	347.5	Miscellaneous Equipment	90	141	192	244	295	346	398	449	500	551	603	654	705	398
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	737,503.54	744,845	752,186	752,613	760,042	767,472	768,057	775,646	783,260	783,960	791,663	799,366	800,154	770,520
			TRUE													TRUE

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance
 Silver Lake Est/Western Shores
 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) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	2,180	2,201	2,222	2,242	2,263	2,284	2,304	2,325	2,345	2,366	2,387	2,407	2,428	2,304
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	30,950	31,263	31,576	31,777	32,091	32,405	32,620	32,948	33,302	33,545	33,899	34,254	34,498	32,702
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	17,739	17,816	17,893	17,969	18,046	18,123	18,200	18,277	18,353	18,430	18,507	18,584	18,660	18,200
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	61,673	62,169	62,665	63,161	63,657	64,153	64,649	65,145	65,641	66,137	66,632	67,128	67,624	64,649
13	310.2	Power Generation Equipment	64,112	64,548	64,984	65,420	65,856	66,292	66,728	67,163	67,599	68,035	68,471	68,907	69,343	66,728
14	311.2	Pumping Equipment	144,756	146,230	147,704	149,177	150,651	152,125	153,599	155,072	156,546	158,020	159,493	160,967	162,441	153,599
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	63,789	64,385	64,981	65,577	66,173	66,769	67,421	68,074	68,726	69,379	70,032	70,684	71,337	67,487
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	296	311	326	341	356	370	385	400	415	430	445	459	474	385
26	330.4	Distr. Reservoirs & Standpipes	13,865	13,979	14,093	14,207	14,321	14,435	14,550	14,664	14,778	14,892	15,006	15,120	15,234	14,550
27	331.4	Transm. & Distribution Mains	799,719	301,424	303,130	300,603	302,376	304,150	301,691	303,533	305,375	302,984	304,895	306,805	304,482	303,167
28	333.4	Services	10,249	10,304	10,360	10,419	10,479	10,538	10,601	10,664	10,727	10,793	10,860	10,926	10,997	10,609
29	334.4	Meters & Meter Installations	16,954	17,473	17,991	15,935	16,469	17,003	14,963	15,513	16,063	14,039	14,605	15,170	13,162	15,795
30	335.4	Hydrants	1,386	1,400	1,415	1,429	1,443	1,458	1,472	1,486	1,501	1,515	1,529	1,544	1,558	1,472
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	1,259	1,417	1,574	1,731	1,889	2,046	2,204	2,361	2,518	2,676	2,833	2,991	3,148	2,204
37	340.51	Computer Equipment	5,210	6,116	7,045	8,019	9,028	10,065	11,131	12,218	13,324	14,465	15,624	16,802	18,002	11,311
38	341.5	Transportation Equipment	(778)	389	1,556	2,723	3,891	5,058	6,225	7,392	8,559	9,726	10,894	12,061	13,228	6,225
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	957	1,088	1,219	1,350	1,481	1,612	1,743	1,874	2,005	2,136	2,267	2,398	2,529	1,743
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	8,306	8,306	8,306	8,306	8,306	8,306	8,306	8,306	8,306	8,306	8,306	8,306	8,306	8,306
44	347.5	Miscellaneous Equipment	90	141	192	244	295	346	398	449	500	551	603	654	705	398
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	742,714	750,961	759,231	760,631	769,070	777,537	779,188	787,863	796,584	798,425	807,287	816,167	818,156	781,832
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											
June through December CIAC Balances per Books- 2004											
Silver Lake/Western Shores - Water											
Docket No. 060388-WS											
Historic [x] or Projected []											
Schedule Year Ended: 2004											
Explanation: Provide the CIAC Balances by month by Classification											
Silver Lake/Western Shores - Water											
FWS											
6420											
input field											
Silver Lake/Western Shores - Water											
Florida Public Service Commission											
Schedule: A-12											
Page: 2 of											
Prepared:											
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0
Cash CIAC											
Total Cash CIAC											
5		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
7	T&D Mains	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0
Total Property CIAC											
11		0	0	0	0	0	0	0	0	0	0
Total Water CIAC											
12		0	0	0	0	0	0	0	0	0	0
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			

back to 6/30/04 are needed since adjustments to book balances are made beginning that date.

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance
Silver Lake Est/Western Shores
Docket No. 060368-WS
 Test Year Ending 12/31/05

Schedule: A-12
 Page: 2 of 5
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	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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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
		from Adj Bal:						
		Cash CIAC:						
		Water Treatment Equipment	240,937	0	0	0	0	0
		Meter Fees	39,140	0	0	0	0	0
		Main Extension Charge	72,043	0	0	0	0	0
		Service Installation Fees	145,023	0	0	0	0	0
		Total Cash CIAC	497,142	0	0	0	0	0
		Property CIAC:						
		Dist Reservoirs & Standpipes	0	0	0	0	0	0
		T&D Mains	145,180	0	0	0	0	0
		Services	6,486	0	0	0	0	0
		Meters/Meter Installation	0	0	0	0	0	0
		Hydrants	6,455	0	0	0	0	0
		Total Property CIAC	158,122	0	0	0	0	0
		Total Water CIAC	655,264	0	0	0	0	0

Schedule of Water Contributions in Aid of Construction by Classification - 2006								
CIAC Balances per Books - 2006								
Silver Lake/Western Shores - Water								
Docket No. 060368-WS								
Schedule Year Ended: 2006								
Historic [x] or Projected [x]								
Explanation: Provide the CIAC Balances by month by Classification								
for 2006								
Input field								
FWS								
6420								
Silver Lake/Western Shores - Water								
Preparer:								
Page: 2 of								
Schedule: A-12								
Florida Public Service Commission								

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

Florida Public Service Commission

Silver Lake Est/Western Shores
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-11 continued

(1)	(2)	(3)
Line No.	Water Year End Balance	Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order		
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	572,278	NA
2004		
35 Additions	14,489	NA
36 Adjustments	0	NA
37 12/31/04 Balance	586,767	NA
2005		
38 Additions	62,754	NA
39 Adjustments	0	NA
40 12/31/05 Balance	649,521	NA
2006		
41 Additions	39,028	NA
42 Adjustments	0	NA
43 12/31/06 Balance	688,549	NA
2007		
44 Additions	34,480	NA
45 Adjustments	0	NA
46 12/31/07 Balance	723,029	NA

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

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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
1	Water Treatment Equipment	200,337	200,337	200,337	200,337	200,337	200,337	200,337
2	Meter Fees	31,917	31,917	31,917	31,917	31,917	31,917	31,917
3	Main Extension Charge	56,065	56,065	56,065	56,065	56,065	56,065	56,065
4	Service Installation Fees	125,838	125,838	125,838	125,838	125,838	125,838	125,838
5	Total Cash CIAC	414,156	414,156	414,156	414,156	414,156	414,156	414,156
6	Property CIAC:							
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0
7	T&D Mains	145,180	145,180	145,180	145,180	145,180	145,180	145,180
8	Services	6,486	6,486	6,486	6,486	6,486	6,486	6,486
9	Meters/Meter Installation	0	0	0	0	0	0	0
10	Hydrants	6,455	6,455	6,455	6,455	6,455	6,455	6,455
11	Total Property CIAC	158,122	158,122	158,122	158,122	158,122	158,122	158,122
12	Total Water CIAC	572,278	572,278	572,278	572,278	572,278	572,278	572,278

Schedule of Water Contributions in Aid of Construction by Classification- 2004
 CIAC Ammendatory Order Balances as of 6/30/04
 Silver Lake/Western Shores - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 Historic [x] or Projected []

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

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

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Line	No.	Description	July	Aug	Sep	Oct	Nov	Dec
		Cash CIAC:						
1		Capacity Charges - 271.1	320					
2		Meter Fees	334					
3		CIAC-1999 Acquisition						
4		Unclaimed Refunds						
5		Main Exit Charge	333					
6		Serv Install Charge	0	0	286	0	143	1,338
7		Total Cash CIAC	0	5,749	2,758	0	1,379	4,603
		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	5,749	2,758	0	1,379	4,603

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

Silver Lake/Western Shores - Water

Docket No. 060368-WS

Schedule Year Ended: 2004

Historic [X] or Projected []

Explanation: Provide a Schedule showing additions to CIAC during 2004 from the date of Acquisition. Use the same categories as available for customers and that subsequently get converted to Annual Report (Cronin Jackson) categories.

Florida Public Service Commission

Schedule: A-12

Page: 6 of 8

Preparer:

Schedule of Water Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission		
Adjustments to CIAC-July through December 2004										
Silver Lake/Western Shores - Water								Schedule: A-12		
Docket No. 060368-WS								Page: 8 of 8		
Schedule Year Ended: 2004								Preparer:		
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>										
Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2004										
Line No.	(1) Description	(2)	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec		
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 Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission	
Adjusted CIAC Balances- June through December 2004								Schedule:	A-12
Silver Lake/Western Shores - Water								Page:	4 of 8
Docket No. 060368-WS								Preparer:	
Schedule Year Ended: 2004								Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04	
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>								when the Florida Water Services properties were acquired by AQUA, Inc.	
								through the year ended 12/31/04. While 2005 is the historical test year, balances	
								back to 6/30/04 are needed since adjustments to book balances are made beginning that date.	
Line No.	Description	(1) 06/30/04	(2) 07/31/04	(3) 08/31/04	(4) 09/30/04	(5) 10/31/04	(6) 11/30/04	(7) 12/31/04	
Cash CIAC:									
1	Water Treatment Equipment	200,337	200,337	203,137	204,537	204,537	205,237	207,337	
2	Meter Fees	31,917	31,917	32,510	32,690	32,690	32,780	33,230	
3	Main Extension Charge	56,065	56,065	56,637	56,923	56,923	57,066	57,781	
4	Service Installation Fees	125,838	125,838	127,622	128,514	128,514	128,960	130,298	
5	Total Cash CIAC	414,156	414,156	419,905	422,663	422,663	424,042	428,645	
Property CIAC:									
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	
7	T&D Mains	145,180	145,180	145,180	145,180	145,180	145,180	145,180	
8	Services	6,486	6,486	6,486	6,486	6,486	6,486	6,486	
9	Meters/Meter Installation	0	0	0	0	0	0	0	
10	Hydrants	6,455	6,455	6,455	6,455	6,455	6,455	6,455	
11	Total Property CIAC	158,122	158,122	158,122	158,122	158,122	158,122	158,122	
12	Total Water CIAC	572,278	572,278	578,027	580,785	580,785	582,164	586,767	
								TRUE	

6/19

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Line	No	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
12		Total Water CIAC	2,758	5,516	4,370	0	14,256	6,895	0	2,758	0	2,758	20,685	2,758	62,754
11		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
10		Hydrants													0
9		Meters/Meter Installation													0
8		Services													0
7		T&D Mains													0
6		Dist Reservoirs & Standpipes													0
5		Total Cash CIAC	2,758	5,516	4,370	0	14,256	6,895	0	2,758	0	2,758	20,685	2,758	62,754
4		Service Installation Fees	331	1,784	1,338	0	4,460	2,373	0	732	0	892	2,145	286	14,010
3		Main Extension Charge	331	572	572	0	1,716	572	0	180	0	180	1,350	180	4,320
2		Meter Fees	334	360	360	0	1,060	450	0	180	0	180	1,350	180	4,320
1		Water Treatment Equipment	320	2,800	2,100	0	7,000	3,500	0	1,400	0	1,400	10,500	1,400	31,500
		Cash CIAC	320	2,800	2,100	0	7,000	3,500	0	1,400	0	1,400	10,500	1,400	31,500
		Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
(1)			(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
CIAC Additions - 2005 Schedule of Water Contributions in Aid of Construction by Classification - 2005 Silver Lake/Western Shores - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected [] Explanation: Provide a Schedule showing additions to CIAC during 2005 Florida Public Service Commission Schedule: A-12 Page: 6 of 8 Preparer:															
Adjustments to CIAC-2005 Schedule of Water Contributions in Aid of Construction by Classification - 2005 Silver Lake/Western Shores - 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 Florida Public Service Commission Schedule: A-12 Page: 8 of 8 Preparer:															
		Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
(1)			(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Cash CIAC 1 Water Treatment Equipment 2 Meter Fees 3 Main Extension Charge 4 Service Installation Fees Total Cash CIAC Total Property CIAC Total Water CIAC															

these rows are CUT AND PASTED FROM DAN'S W/P

Schedule of Water Contributions in Aid of Construction by Classification- 2005													Florida Public Service Commission		
Adjusted CIAC Balances- 2005													Schedule: A-12		
Silver Lake/Western Shores - Water													Page: 4 of 8		
Docket No. 060368-WS													Preparer:		
Explanation: Provide Adjusted CIAC balances by account for 2005															
Schedule Year Ended: 2005															
Historic (x) or Projected ()															
Line No.	Description	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	207,337	208,737	211,537	213,637	213,637	220,637	224,137	224,137	225,537	225,537	226,937	237,437	238,837	221,391
2	Meter Fees	33,230	33,410	33,770	34,130	34,130	35,210	35,660	35,660	35,840	35,840	36,020	37,370	37,550	35,217
3	Main Extension Charge	57,781	58,067	58,639	59,211	59,211	60,927	61,499	61,499	62,231	62,231	63,123	69,813	70,705	61,918
4	Service Installation Fees	130,296	131,190	132,974	134,312	134,312	138,772	141,145	141,145	141,591	141,591	141,877	144,022	144,308	138,272
5	Total Cash CIAC	428,645	431,403	436,919	441,289	441,289	455,545	462,440	462,440	465,198	465,198	467,956	488,641	491,399	456,798
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180
8	Services	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455
11	Total Property CIAC	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122
12	Total Water CIAC	586,767	589,525	595,041	599,411	599,411	613,667	620,562	620,562	623,320	623,320	626,078	646,763	649,521	614,919
														TRUE	

67a

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance
 Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	207,337	208,737	211,537	213,637	213,637	220,637	224,137	224,137	225,537	225,537	226,937	237,437	238,837	221,391
2	Meter Fees	33,230	33,410	33,770	34,130	34,130	35,210	35,660	35,660	35,840	35,840	36,020	37,370	37,550	35,217
3	Main Extension Charge	57,781	58,067	58,639	59,211	59,211	60,927	61,499	61,499	62,231	62,231	63,123	69,813	70,705	61,918
4	Service Installation Fees	130,298	131,190	132,974	134,312	134,312	138,772	141,145	141,145	141,591	141,591	141,877	144,022	144,308	138,272
5	Total Cash CIAC	428,645	431,403	436,919	441,289	441,289	455,545	462,440	462,440	465,198	465,198	467,956	488,641	491,399	456,798
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180
8	Services	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455
11	Total Property CIAC	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122
12	Total Water CIAC	586,767	589,525	595,041	599,411	599,411	613,667	620,562	620,562	623,320	623,320	626,078	646,763	649,521	614,919
SEWER															
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

Schedule of Water Contributions in Aid of Construction by Classification- 2006
 CIAC Additions - 2006

Florida Public Service Commission

Silver Lake/Western Shores - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [x] or Projected [x]

Explanation: Provide a Schedule showing additions to CIAC during 2006

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) 2006 Total
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
	Cash CIAC:														
	CIAC acct														
1	Water Treatment Equipment	320	0	0	1,400	0	700	5,632		5,632				5,632	18,996
2	Meter Fees	334	0	(300)	1,710	90	90	724			724			724	3,762
3	Main Extension Charge	331	0	0	892	0	446	3,588		3,588				3,588	12,102
4	Service Installation Fees	333	0	0	429	143	143	1,151		1,151				1,151	4,168
5	Total Cash CIAC		0	(300)	4,431	233	1,379	11,095	0	0	11,095	0	0	11,095	39,028
	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	(300)	4,431	233	1,379	11,095	0	0	11,095	0	0	11,095	39,028

Schedule of Water Contributions in Aid of Construction by Classification- 2006
 Adjustments to CIAC-2006

Florida Public Service Commission

Silver Lake/Western Shores - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [x] or Projected [x]

Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2006

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

Line No.	AccountName	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) 2006 Total
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
	Cash CIAC:														
1	Water Treatment Equipment														0
2	Meter Fees														0
3	Main Extension Charge														0
4	Service Installation Fees														0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
	Property CIAC:														
6	Dist Reservoirs & Standpipes														0
7	T&D Mains														0
8	Services														0
9	Meters/Meter Installation														0
10	Hydrants														0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Contributions in Aid of Construction by Classification- 2006
Adjusted CIAC Balances- 2006

Florida Public Service Commission

Silver Lake/Western Shores - Water
Docket No. 060368-WS
Schedule Year Ended: 2006
Historic [x] or Projected [x]

Explanation: Provide Adjusted CIAC balances by account for 2006

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

Line No	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
	Cash CIAC:														
1	Water Treatment Equipment	238,837	238,837	238,837	240,237	240,237	240,937	246,569	246,569	246,569	252,201	252,201	252,201	257,833	245,544
2	Meter Fees	37,550	37,550	37,250	38,960	39,050	39,140	39,864	39,864	39,864	40,588	40,588	40,588	41,312	39,397
3	Main Extension Charge	70,705	70,705	70,705	71,597	72,043	72,043	75,631	75,631	75,631	79,219	79,219	79,219	82,807	74,977
4	Service Installation Fees	144,308	144,308	144,308	144,737	144,880	145,023	146,174	146,174	146,174	147,325	147,325	147,325	148,476	145,887
5	Total Cash CIAC	491,399	491,399	491,099	495,530	495,763	497,142	508,237	508,237	508,237	519,332	519,332	519,332	530,427	505,806
	Property CIAC:														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180
8	Services	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455
11	Total Property CIAC	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122
12	Total Water CIAC	649,521	649,521	649,221	653,652	653,885	655,264	666,359	666,359	666,359	677,454	677,454	677,454	688,549	663,927
														TRUE	

OSW

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance
Silver Lake Est/Western Shores
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 intermediate year also.

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	238,837	238,837	238,837	240,237	240,237	240,937	246,569	246,569	246,569	252,201	252,201	252,201	257,833	245,544
2	Meter Fees	37,550	37,550	37,250	38,960	39,050	39,140	39,864	39,864	39,864	40,588	40,588	40,588	41,312	39,397
3	Main Extension Charge	70,705	70,705	70,705	71,597	71,597	72,043	75,631	75,631	75,631	79,219	79,219	79,219	82,807	74,977
4	Service Installation Fees	144,308	144,308	144,308	144,737	144,880	145,023	146,174	146,174	146,174	147,325	147,325	147,325	148,476	145,887
5	Total Cash CIAC	491,399	491,399	491,099	495,530	495,763	497,142	508,237	508,237	508,237	519,332	519,332	519,332	530,427	505,806
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180
8	Services	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455
11	Total Property CIAC	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122
12	Total Water CIAC	649,521	649,521	649,221	653,652	653,885	655,264	666,359	666,359	666,359	677,454	677,454	677,454	688,549	663,927
SEWER															
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

Schedule of Water Contributions in Aid of Construction by Classification- 2007														Florida Public Service Commission		
CIAC Additions - 2007														Schedule: A-12		
Silver Lake/Western Shores - Water														Page: 6 of 8		
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.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total		
Cash CIAC:		CIAC acct														
1	Water Treatment Equipment	320		4,375			4,375			4,375			4,375	17,500		
2	Meter Fees	334		563			563			563			563	2,252		
3	Main Extension Charge	331		2,788			2,788			2,788			2,788	11,152		
4	Service Installation Fees	333		894			894			894			894	3,576		
5	Total Cash CIAC	0	0	8,620	0	0	8,620	0	0	8,620	0	0	8,620	34,480		
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	8,620	0	0	8,620	0	0	8,620	0	0	8,620	34,480		
Schedule of Water Contributions in Aid of Construction by Classification- 2007														Florida Public Service Commission		
Adjustments to CIAC-2007														Schedule: A-12		
Silver Lake/Western Shores - Water														Page: 8 of 8		
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.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total		
Cash CIAC:																
1	Water Treatment Equipment													0		
2	Meter Fees													0		
3	Main Extension Charge													0		
4	Service Installation Fees													0		
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0		
Property CIAC:																
6	Dist Reservoirs & Standpipes													0		
7	T&D Mains													0		
8	Services													0		
9	Meters/Meter Installation													0		
10	Hydrants													0		
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0		
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0		

Schedule of Water Contributions in Aid of Construction by Classification- 2007													Florida Public Service Commission		
Adjusted CIAC Balances- 2007													Schedule: A-12		
Silver Lake/Western Shores - Water													Page: 4 of 8		
Docket No. 060368-WS													Preparer:		
Explanation: Provide Adjusted CIAC balances by account for 2007															
Schedule Year Ended: 2007															
Historic [] or Projected [X]															
Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	257,833	257,833	257,833	262,208	262,208	262,208	266,583	266,583	266,583	270,958	270,958	270,958	275,333	265,237
2	Meter Fees	41,312	41,312	41,312	41,875	41,875	41,875	42,438	42,438	42,438	43,001	43,001	43,001	43,564	42,264
3	Main Extension Charge	82,807	82,807	82,807	85,595	85,595	85,595	88,383	88,383	88,383	91,171	91,171	91,171	93,959	87,525
4	Service Installation Fees	148,476	148,476	148,476	149,370	149,370	149,370	150,264	150,264	150,264	151,158	151,158	151,158	152,052	149,989
5	Total Cash CIAC	530,427	530,427	530,427	539,047	539,047	539,047	547,667	547,667	547,667	556,287	556,287	556,287	564,907	545,015
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180
8	Services	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455
11	Total Property CIAC	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122
12	Total Water CIAC	688,549	688,549	688,549	697,169	697,169	697,169	705,789	705,789	705,789	714,409	714,409	714,409	723,029	703,137
													4 yr	TRUE	
														FALSE	

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance
 Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Test Year Ending 12/31/07

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

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	257,833	257,833	257,833	262,208	262,208	262,208	266,583	266,583	266,583	270,958	270,958	270,958	275,333	265,237
2	Meter Fees	41,312	41,312	41,312	41,875	41,875	41,875	42,438	42,438	42,438	43,001	43,001	43,001	43,564	42,264
3	Main Extension Charge	82,807	82,807	82,807	85,595	85,595	85,595	88,383	88,383	88,383	91,171	91,171	91,171	93,959	87,525
4	Service Installation Fees	148,476	148,476	148,476	149,370	149,370	149,370	150,264	150,264	150,264	151,158	151,158	151,158	152,052	149,989
5	Total Cash CIAC	530,427	530,427	530,427	539,047	539,047	539,047	547,667	547,667	547,667	556,287	556,287	556,287	564,907	545,015
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180
8	Services	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455
11	Total Property CIAC	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122
12	Total Water CIAC	688,549	688,549	688,549	697,169	697,169	697,169	705,789	705,789	705,789	714,409	714,409	714,409	723,029	703,137
SEWER															
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									
		272		6420		FWS		Silver Lake/Western Shores - Water	
		=input field							
Silver Lake/Western Shores - Water		272		6420		FWS		Silver Lake/Western Shores - Water	
Docket No. 060368-WS		Explanation: Provide the Amort of CIAC Balances per books by month by Classification							
Schedule Year Ended: 2004		beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA)							
Historic [x] or Projected []		through the year ended 12/31/04. While 2005 is the historical test year, balances							
		back to 6/30/04 are needed since adjustments to book balances are made beginning that date.							
		(1)		(2)		(3)		(4)	
		(5)		(6)		(7)		(8)	
Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04	
Cash CIAC:									
1	Water Treatment Equipment	0	0	0	0	0	0	0	
2	Meter Fees	0	0	0	0	0	0	0	
3	Main Extension Charge	0	0	0	0	0	0	0	
4	Service Installation Fees	0	0	0	0	0	0	0	
5	Total Cash CIAC	0	0	0	0	0	0	0	
Property CIAC:									
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	
7	T&D Mains	0	0	0	0	0	0	0	
8	Services	0	0	0	0	0	0	0	
9	Meters/Meter Installation	0	0	0	0	0	0	0	
10	Hydrants	0	0	0	0	0	0	0	
11	Total Property CIAC	0	0	0	0	0	0	0	
12	Total Water CIAC	0	0	0	0	0	0	0	

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Schedule of Water Amortization of CIAC by Classification-2005		Florida Public Service Commission													
Accum Amort CIAC Balances per Books - 2005		Schedule: A-14													
Silver Lake/Western Shores - Water		Page: 2 of 2													
Docket No. 060368-WS		Preparer:													
Schedule Year Ended: 2005															
Historic [X] or Projected []															
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/04	01/31/05	02/29/05	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	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 Expansion 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 Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance
 Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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
WATER															
Cash															
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER															
Cash															
13	Treatment & Disposal Equipment	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							Florida Public Service Commission	
Silver Lake/Western Shores - Water		272	6420	FWS	Silver Lake/Western Shores - Water		Schedule:	A-14
Docket No. 060368-WS		Explanation: Provide the Amort of CIAC Balances by month by Classification for the year ended 12/31/06					Page:	2 of 2
Schedule Year Ended: 2006								
Historic [x] or Projected [x]								
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	
Cash CIAC:								
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

Silver Lake Est/Western Shores

Schedule: A-13

Docket No. 060368-WS

Page: 2 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
	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	192,737	NA
	2004		
35	Additions	8,342	NA
36	Adjustments	0	NA
37	12/31/04 Balance	201,079	NA
	2005		
38	Additions	18,326	NA
39	Adjustments	0	NA
40	12/31/05 Balance	219,404	NA
	2006		
41	Additions	19,830	NA
42	Adjustments	0	NA
43	12/31/06 Balance	239,235	NA
	2007		
44	Additions	21,271	NA
45	Adjustments	0	NA
46	12/31/07 Balance	260,505	NA

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

CONVERT AMENDATORY ORDER BALANCES

Schedule of Water Amortization of CIAC by Classification- 2004
CIAC Amendatory Order Balances as of 6/30/04

Florida Public Service Commission

Silver Lake/Western Shores - 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 W/Ps and Amendatory Order.
 Assign W/P amounts to CIAC Categories

	Cronin Jackson 06/30/04 From Lookup	Amendatory Order Adjustment	Allocation to match Amendatory Order Total @ 6/30/04	Categories-lines 22 to 35 below
Cash CIAC:				
1	Capacity Charges 271.1	6,260	6,260	Water Treatment Equipment
2	Meter Fees	(20,208)	(20,208)	Meter Fees
3	CIAC-1999 Acquisitions	64,591	64,591	Water Treatment Equipment
4	Unclaimed Refunds	52	52	Water Treatment Equipment
5	Main Ext Charge	4,737	4,737	Main Extension Charge
6	Serv Install Charge	49,525	49,525	Service Installation Charge
7	Total Cash CIAC	104,957	104,957	
Property CIAC 271.5:				
8	Dist Res & Standpipes	330.4	0	Dist Res & Standpipes
9	T&D Mains	331.4	85,754	T&D Mains
10	Services	333.4	1,156	Services
11	Meter/Meter Installation	334.4	0	Meter/Meter Installation
21	Hydrants	335.4	870	Hydrants
22	Total Property CIAC	87,780	87,780	
23	Total Water CIAC	192,737	192,737	

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	70,903
25	Meter Fees	(20,208)
26	Main Extension Charge	4,737
27	Service Installation Fees	49,525
28	Total Cash CIAC	104,957
Property CIAC:		
29	Dist Res & Standpipes	0
30	T&D Mains	85,754
31	Services	1,156
32	Meter/Meter Installation	0
33	Hydrants	870
34	Total Property CIAC	87,780
35	Total Water CIAC	192,737

TRUE

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Line	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04
1	Water Treatment Equipment	70,903	70,903	70,903	70,903	70,903	70,903	70,903
2	Meter Fees	(20,208)	(20,208)	(20,208)	(20,208)	(20,208)	(20,208)	(20,208)
3	Main Extension Charge	4,737	4,737	4,737	4,737	4,737	4,737	4,737
4	Service Installation Fees	49,525	49,525	49,525	49,525	49,525	49,525	49,525
5	Total Cash CIAC	104,957	104,957	104,957	104,957	104,957	104,957	104,957
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0
7	T&D Mains	85,754	85,754	85,754	85,754	85,754	85,754	85,754
8	Services	1,156	1,156	1,156	1,156	1,156	1,156	1,156
9	Meters/Meter Installation	0	0	0	0	0	0	0
10	Hydrants	870	870	870	870	870	870	870
11	Total Property CIAC	87,780	87,780	87,780	87,780	87,780	87,780	87,780
12	Total Water CIAC	192,737	192,737	192,737	192,737	192,737	192,737	192,737

Schedule of Water Amortization of CIAC by Classification - 2004

Amort of CIAC Amortization Order Balances as of 6/30/04

Silver Lake/Western Shores - Water

Docket No. 060368-VS

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

Florida Public Service Commission

Schedule: A-14

Page: Z, wrk-1

Prepared:

CALCULATE CIAC AMORTIZATION RATES

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

Florida Public Service Commission

Silver Lake/Western Shores - Water
Docket No. 060368-WS
Schedule Year Ended: 2004
Historic [x] or Projected []

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

Schedule: A-12
Page:
Preparer:

				Annual Dep'n Rate	Monthly Dep'n Rate
Categories-lines to below					
	Cash CIAC:				
1	Capacity Charges	271.1			
2	CIAC-1999 Acquisition	271.3			
3	Unclaimed Refunds	271.3			
4	Main Ext Charge	271.3			
5	Serv Install Charge	271.3			
6	Meter Fees	271.3			
7	Total Cash CIAC				
	Contributed Property	271.2			
8	Dist Res & Standpipe	330.4		2.70%	0.23%
9	T&D Mains	331.4		2.22%	0.19%
10	Services	333.4		2.50%	0.21%
11	Meters/Meter Installation	334.4		5.00%	0.42%
12	Hydrants	335.4		2.22%	0.19%
	Water Treatment Equip (see Composite Calc)			3.45%	0.29%
	Water Treatment Equip (see Composite Calc)			3.45%	0.29%
	Water Treatment Equip (see Composite Calc)			3.45%	0.29%
	Main Extension Charge acct 331.4			2.22%	0.19%
	Service Installation Charge acct 333.4			2.50%	0.21%
	Meter Fees acct 334.4			5.00%	0.42%

Line No.	Description	Annual Depr Rate	Mo Depr Rate
Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data			
Cash CIAC:			
64	Water Treatment Equipment	3.45%	0.29%
65	Meter Fees	5.00%	0.42%
66	Main Extension Charge	2.22%	0.19%
67	Service Installation Fees	2.50%	0.21%
Property CIAC:			
68	Dist Res & Standpipe	2.70%	0.23%
69	T&D Mains	2.22%	0.19%
70	Services	2.50%	0.21%
71	Meters/Meter Installation	5.00%	0.42%
72	Hydrants	2.22%	0.19%

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Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Description	Annual Rates	July	Aug	Monthly Rates	Oct	Nov	Dec	
1	Cash CIAC	200,337	200,337	203,137	204,537	204,537	205,237	207,337	
2	Water Treatment Equipment	31,917	31,917	32,510	32,690	32,690	32,780	33,230	
3	Main Extension Charge	56,065	56,065	56,937	56,923	56,923	57,066	57,781	
4	Service Installation Fees	125,838	125,838	127,622	128,514	128,514	128,960	130,298	
5	Total Cash CIAC	414,156	414,156	419,905	422,663	422,663	424,042	428,645	
6	Property CIAC:	0	0	0	0	0	0	0	
6	Dist Reservoirs & Standpipes	145,180	145,180	145,180	145,180	145,180	145,180	145,180	
7	T&D Mains	6,486	6,486	6,486	6,486	6,486	6,486	6,486	
8	Services	0	0	0	0	0	0	0	
9	Meters/Meter Installation	6,455	6,455	6,455	6,455	6,455	6,455	6,455	
10	Hydrants	158,122	158,122	158,122	158,122	158,122	158,122	158,122	
11	Total Property CIAC	572,278	572,278	578,027	580,785	580,785	582,164	586,767	
12	Total Water CIAC	986,434	986,434	997,932	1,003,448	1,003,448	1,006,206	1,015,412	
<p>Schedule of Water Amortization of CIAC by Classification - 2004</p> <p>CIAC Amortization Rates - July through December 2004</p> <p>Silver Lake/Western Shores - Water</p> <p>Docket No. 060368-WS</p> <p>Schedule Year Ended: 2004</p> <p>Historic [x] or Projected []</p> <p>Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 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.</p>									
<p>Schedule of Water Amortization of CIAC by Classification - 2004</p> <p>Adjusted CIAC Balances - June through December 2004</p> <p>Silver Lake/Western Shores - Water</p> <p>Docket No. 060368-WS</p> <p>Schedule Year Ended: 2004</p> <p>Historic [x] or Projected []</p> <p>Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 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.</p>									
<p>Schedule: A-12</p> <p>Page: 4 of 8</p> <p>Preparer: Florida Public Service Commission</p>									
<p>Schedule: A-14</p> <p>Page: 2, wrk-3</p> <p>Preparer: Florida Public Service Commission</p>									

Schedule of Water Amortization of CIAC by Classification - 2004									Florida Public Service Commission		
CIAC Amortization - July through December 2004									Schedule: A-14		
			=input field						Page: 2, wrk-4		
Silver Lake/Western Shores - Water			Explanation: Provide a Schedule showing additions to CIAC during 2004						Preparer:		
Docket No. 060368-WS			from the date of Acquisition 6/30/04.								
Schedule Year Ended: 2004											
Historic [x] or Projected []											
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			
Line No.	Description	July	Aug	Sep	Oct	Nov	Dec	2004 Total			
Cash CIAC:											
1	Water Treatment Equipment	576	584	588	588	590	596	3,524			
2	Meter Fees	133	135	136	136	137	138	816			
3	Main Extension Charge	104	105	105	105	106	107	632			
4	Service Installation Fees	262	266	268	268	269	271	1,604			
5	Total Cash CIAC	1,075	1,091	1,098	1,098	1,101	1,113	6,576			
Property CIAC:											
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0			
7	T&D Mains	269	269	269	269	269	269	1,613			
8	Services	14	14	14	14	14	14	81			
9	Meters/Meter Installation	0	0	0	0	0	0	0			
10	Hydrants	12	12	12	12	12	12	72			
11	Total Property CIAC	294	294	294	294	294	294	1,766			
12	Total Water CIAC	1,370	1,385	1,392	1,392	1,396	1,408	8,342			
Schedule of Water Amortization of CIAC by Classification - 2004											
Adjustments to CIAC - July through December 2004											
			=input field						Schedule: A-14		
Silver Lake/Western Shores - Water			Explanation: Provide Adjustments to CIAC Ammendatory Order balances other than						Page: 2, wrk-5		
Docket No. 060368-WS			changes resulting from CIAC Additions for 2004						Preparer:		
Schedule Year Ended: 2004											
Historic [x] or Projected []											
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			
Line No.	Description	July	Aug	Sep	Oct	Nov	Dec	2004 Total			
Cash CIAC:											
1	Water Treatment Equipment	=input field									
2	Meter Fees	=input field									
3	Main Extension Charge	=input field									
4	Service Installation Fees	=input field									
5	Total Cash CIAC	0	0	0	0	0	0	0			
Property CIAC:											
6	Dist Reservoirs & Standpipes	=input field									
7	T&D Mains	=input field									
8	Services	=input field									
9	Meters/Meter Installation	=input field									
10	Hydrants	=input field									
11	Total Property CIAC	0	0	0	0	0	0	0			
12	Total Water CIAC	0	0	0	0	0	0	0			

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

Florida Public Service Commission

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

Silver Lake/Western Shores - 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.

(1) Line No	(2) Description	(3) 06/30/04	(4) 07/31/04	(5) 08/31/04	(6) 09/30/04	(7) 10/31/04	(8) 11/30/04	(9) 12/31/04
Cash CIAC:								
1	Water Treatment Equipment	70,903	71,479	72,064	72,652	73,240	73,831	74,427
2	Meter Fees	(20,208)	(20,075)	(19,940)	(19,803)	(19,667)	(19,531)	(19,392)
3	Main Extension Charge	4,737	4,841	4,946	5,051	5,157	5,262	5,369
4	Service Installation Fees	49,525	49,787	50,053	50,321	50,589	50,857	51,129
5	Total Cash CIAC	104,957	106,032	107,123	108,221	109,318	110,420	111,533
Property CIAC:								
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0
7	T&D Mains	85,754	86,023	86,292	86,561	86,829	87,098	87,367
8	Services	1,156	1,170	1,183	1,197	1,210	1,224	1,237
9	Meters/Meter Installation	0	0	0	0	0	0	0
10	Hydrants	870	882	894	906	918	930	942
11	Total Property CIAC	87,780	88,074	88,369	88,663	88,957	89,252	89,546
12	Total Water CIAC	192,737	194,107	195,491	196,883	198,276	199,671	201,079

CALCULATE CIAC AMORTIZATION RATES									
Schedule of Water Amortization of CIAC by Classification- 2005 Calculate Amortization Rates for Calendar Year 2005					Florida Public Service Commission				
Silver Lake/Western Shores - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>					Schedule: A-12 Page: Preparer:				
Explanation: <input type="text" value="input field"/> Identify CIAC Amortization Rates based on Annual Report Depreciation Rates									
					Annual Depn Rate	Monthly Dep'n Rate			
Categories-lines to below									
Cash CIAC:									
1	Capacity Charges	271.1		Water Treatment Equip (see Composite Calc)	3.42%	0.28%			
2	CIAC-1999 Acquisition	271.3		Water Treatment Equip (see Composite Calc)	3.42%	0.28%			
3	Unclaimed Refunds	271.3		Water Treatment Equip (see Composite Calc)	3.42%	0.28%			
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	271.2			2.70%	0.23%			
9	T&D Mains	330.4			2.22%	0.19%			
10	Services	331.4			2.50%	0.21%			
11	Meters/Meter Installation	333.4			5.00%	0.42%			
12	Hydrants	334.4			2.22%	0.19%			

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	9,909		2.50%		
4	Other Plant & Misc. Equipment	339.1	0		0.00%		
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	Land & Land Rights	303.2	0		0.00%		
7	Structures & Improvements	304.2	96,071	96,071	3.03%	0.25%	2,911
8	Collect. & Impound Reservoirs	305.2	0		0.00%		
9	Lake, River & Other Intakes	306.2	0		0.00%		
10	Wells & Springs	307.2	27,638	27,638	3.33%	0.28%	921
11	Infiltration Galleries & Tunnels	308.2	0		0.00%		
12	Supply Mains	309.2	208,304	208,304	2.86%	0.24%	5,952
13	Power Generation Equipment	310.2	104,610	104,610	5.00%	0.42%	5,231
14	Pumping Equipment	311.2	353,690	353,690	5.00%	0.42%	17,685
15	Other Plant & Misc. Equipment	339.2	0		0.00%		
16	WATER TREATMENT PLANT						
17	Land & Land Rights	303.3	2,434		0.00%		
18	Structures & Improvements	304.3	0	0	3.03%	0.25%	0
19	Pumping Equipment	311.3	0		5.00%		
20	Water Treatment Equipment	320.3	147,299	147,299	4.55%	0.38%	6,695
21	Other Plant & Misc. Equipment	339.3	0		0.00%		
22	TRANSMISSION & DISTRIBUTION PLANT						
23	Land & Land Rights	303.4	0		0.00%		
24	Structures & Improvements	304.4	0	0	3.03%	0.25%	0
25	Pumping Equipment	311.4	0		5.00%		
26	Distr. Reservoirs & Standpipes	330.4	50,647	0	2.70%	0.23%	1,369
27	Transm. & Distribution Mains	331.4	834,236	(145,180)	2.22%	0.19%	15,312
28	Services	333.4	26,712	(6,486)	2.50%	0.21%	506
29	Meters & Meter Installations	334.4	89,530	0	5.00%	0.42%	4,477
30	Hydrants	335.4	7,738	(6,455)	2.22%	0.19%	29
31	Backflow Prevention	336.4	0		0.00%		
32	Other Plant & Misc. Equipment	339.4	0		0.00%	0.00%	0
33	GENERAL PLANT						
34	Land & Land Rights	303.5	0		0.00%		
35	Structures & Improvements	304.5	0		3.03%		
36	Office Furniture & Equipment	340.5	0		0.00%		
37	Computer Equipment	340.51	0		0.00%		
38	Transportation Equipment	341.5	28,312		0.00%		
39	Stores Equipment	342.5	0		0.00%		
40	Tools, Shop & Garage Equipment	343.5	615		0.00%		
41	Laboratory Equipment	344.5	0		6.67%		
42	Power Operated Equipment	345.5	0		0.00%		
43	Communication Equipment	346.5	8,296		10.00%		
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			1,788,353			61,086
				TRUE			Composite Rate 3.42%

		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					3.42%	0.28%				
65	Meter Fees					5.00%	0.42%				
66	Main Extension Charge					2.22%	0.19%				
67	Service Installation Fees					2.50%	0.21%				
	Property CIAC:										
68	Dist Res & Standpipe					2.70%	0.23%				
69	T&D Mains					2.22%	0.19%				
70	Services					2.50%	0.21%				
71	Meters/Meter Installation					5.00%	0.42%				
72	Hydrants					2.22%	0.19%				

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Schedule of Water Amortization of CIAC by Classification- 2005
 Adjusted CIAC Balances - 2005

Silver Lake/Western Shores - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2005
 Historic [x] or Projected []

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

Explanation: Provide Adjusted CIAC balances by account for 2005

Line No.	Description	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
1	Cash CIAC:														
2	Water Treatment Equipment	207,337	208,737	211,537	213,637	213,637	220,637	224,137	224,137	225,537	225,537	226,937	237,437	238,837	221,391
3	Meter Fees	33,230	33,410	33,770	34,130	34,130	35,210	35,660	35,660	35,840	35,840	36,020	37,370	37,550	35,217
4	Main Extension Charge	57,781	58,067	58,639	59,211	59,211	60,927	61,499	61,499	62,231	62,231	63,123	69,813	70,705	61,918
5	Service Installation Fees	130,298	131,190	132,974	134,312	134,312	138,772	141,145	141,145	141,591	141,591	141,877	144,022	144,308	138,272
5	Total Cash CIAC	428,645	431,403	436,919	441,289	441,289	455,545	462,440	462,440	465,198	465,198	467,956	488,641	491,399	456,798
6	Property CIAC:														
7	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	T&D Mains	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180
9	Services	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486
10	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Hydrants	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455
11	Total Property CIAC	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122
12	Total Water CIAC	586,767	589,525	595,041	599,411	599,411	613,667	620,562	620,562	623,320	623,320	626,078	646,763	649,521	614,919

Schedule of Water Amortization of CIAC by Classification- 2005
 CIAC Amortization Rates - 2005

Silver Lake/Western Shores - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2005
 Historic [x] or Projected []

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

Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories

Line No.	Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec
1	Cash CIAC:													
2	Water Treatment Equipment	3.42%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
3	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%
4	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
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%
5	Total Cash CIAC													
6	Property CIAC:													
7	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%
8	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%
9	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%
10	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%
11	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%

11 Total Property CIAC														
12 Total Water CIAC														
CIAC Amortization- 2005														
Silver Lake/Western Shores - 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:														
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2005 Total
Cash CIAC:														
1	Water Treatment Equipment	594	602	608	608	628	638	638	642	642	646	676	680	7,602
2	Meter Fees	139	141	142	142	147	149	149	149	149	150	156	156	1,769
3	Main Extension Charge	108	109	110	110	113	114	114	115	115	117	129	131	1,384
4	Service Installation Fees	273	277	280	280	289	294	294	295	295	296	300	301	3,473
5	Total Cash CIAC	1,114	1,128	1,140	1,140	1,177	1,195	1,195	1,202	1,202	1,209	1,261	1,268	14,228
Property CIAC:														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	302	302	302	302	302	302	302	302	302	302	302	302	3,630
8	Services	27	27	27	27	27	27	27	27	27	27	27	27	324
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	12	12	12	12	12	12	12	12	12	12	12	12	143
11	Total Property CIAC	341	341	341	341	341	341	341	341	341	341	341	341	4,097
12	Total Water CIAC	1,456	1,470	1,481	1,481	1,518	1,536	1,536	1,543	1,543	1,550	1,602	1,609	18,326
		0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	2.98%
Schedule of Water Amortization of CIAC by Classification- 2005														
Adjustments to CIAC Amort Bal-2005														
Silver Lake/Western Shores - 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:														
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	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 Amortization of CIAC by Classification- 2005 Adjusted Accumulated Amortization of CIAC Balances- 2005													Florida Public Service Commission		
Silver Lake/Western Shores - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []													Schedule: A-14 Page: 2, wrk-8 Preparer:		
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.															
Line No	Description	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	74,427	75,021	75,623	76,232	76,840	77,468	78,106	78,744	79,386	80,028	80,674	81,350	82,029	78,148
2	Meter Fees	(19,392)	(19,253)	(19,112)	(18,970)	(18,828)	(18,681)	(18,532)	(18,384)	(18,235)	(18,085)	(17,935)	(17,779)	(17,623)	(18,524)
3	Main Extension Charge	5,369	5,477	5,585	5,695	5,805	5,917	6,031	6,145	6,260	6,376	6,493	6,622	6,753	6,041
4	Service Installation Fees	51,129	51,402	51,679	51,959	52,239	52,528	52,822	53,116	53,411	53,706	54,001	54,301	54,602	52,838
5	Total Cash CIAC	111,533	112,647	113,776	114,915	116,055	117,232	118,426	119,621	120,822	122,024	123,232	124,493	125,761	118,503
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	87,367	87,670	87,972	88,274	88,577	88,879	89,182	89,484	89,787	90,089	90,392	90,694	90,997	89,182
8	Services	1,237	1,264	1,291	1,318	1,345	1,372	1,399	1,426	1,453	1,480	1,507	1,534	1,561	1,399
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	942	954	966	978	990	1,001	1,013	1,025	1,037	1,049	1,061	1,073	1,085	1,013
11	Total Property CIAC	89,546	89,887	90,229	90,570	90,912	91,253	91,595	91,936	92,277	92,619	92,960	93,302	93,643	91,595
12	Total Water CIAC	201,079	202,534	204,004	205,486	206,967	208,485	210,021	211,557	213,100	214,643	216,193	217,795	219,404	210,098
														TRUE	

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance
 Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	74,427	75,021	75,623	76,232	76,840	77,468	78,106	78,744	79,386	80,028	80,674	81,350	82,029	78,148
2	Meter Fees	(19,392)	(19,253)	(19,112)	(18,970)	(18,828)	(18,681)	(18,532)	(18,384)	(18,235)	(18,085)	(17,935)	(17,779)	(17,623)	(18,524)
3	Main Extension Charge	5,369	5,477	5,585	5,695	5,805	5,917	6,031	6,145	6,260	6,376	6,493	6,622	6,753	6,041
4	Service Installation Fees	51,129	51,402	51,679	51,959	52,239	52,528	52,822	53,116	53,411	53,706	54,001	54,301	54,602	52,838
5	Total Cash	111,533	112,647	113,776	114,915	116,055	117,232	118,426	119,621	120,822	122,024	123,232	124,493	125,761	118,503
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	87,367	87,670	87,972	88,274	88,577	88,879	89,182	89,484	89,787	90,089	90,392	90,694	90,997	89,182
8	Services	1,237	1,264	1,291	1,318	1,345	1,372	1,399	1,426	1,453	1,480	1,507	1,534	1,561	1,399
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	942	954	966	978	990	1,001	1,013	1,025	1,037	1,049	1,061	1,073	1,085	1,013
11	Total Property	89,546	89,887	90,229	90,570	90,912	91,253	91,595	91,936	92,277	92,619	92,960	93,302	93,643	91,595
12	Total Water	201,079	202,534	204,004	205,486	206,967	208,485	210,021	211,557	213,100	214,643	216,193	217,795	219,404	210,098
SEWER															
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

Line No.	Description	Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data											
												Annual Depr Rate	Mo Depr Rate
	Cash CIAC:												
64	Water Treatment Equipment											3.44%	0.00%
65	Meter Fees											5.00%	0.42%
66	Main Extension Charge											2.22%	0.24%
67	Service Installation Fees											2.50%	0.21%
	Property CIAC:												
68	Dist Res & Standpipe											2.70%	0.23%
69	T&D Mains											2.22%	0.19%
70	Services											2.50%	0.21%
71	Meters/Meter Installation											5.00%	0.42%
72	Hydrants											2.22%	0.19%

BB

CALCULATE CIAC AMORTIZATION RATES Beginning May 2006 (Start Guideline Lives)

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

Florida Public Service Commission

Silver Lake/Western Shores - Water
Docket No. 060368-WS
Schedule Year Ended: 2006
Historic [x] or Projected [x]

Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates

Schedule: A-12
Page:
Preparer:

				Annual Depn Rate	Monthly Dep'n Rate
Categories lines to below					
1	Cash CIAC:				
2	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)	3.67%	0.31%
3	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)	3.67%	0.31%
4	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)	3.67%	0.31%
5	Main Ext Charge	271.3	Main Extension Charge acct 331.4	2.33%	0.19%
6	Serv Install Charge	271.3	Service Installation Charge acct 333.4	2.50%	0.21%
7	Meter Fees	271.3	Meter Fees acct 334.4	5.00%	0.42%
7	Total Cash CIAC				
8	Contributed Property	271.2			
9	Dist Res & Standpipe	330.4		2.70%	0.23%
10	T&D Mains	331.4		2.33%	0.19%
11	Services	333.4		2.50%	0.21%
12	Meters/Meter Installation	334.4		5.00%	0.42%
12	Hydrants	335.4		2.22%	0.19%

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Composite Rate Calculation	UPLS Balance 4/30/06	Cushion Lines at 5/06		UPLS/Dep Exp Totals and Composite Rate for CIAC Amortization	TRUE	67,685	62,483
		Annual	Monthly				
1 INTANGIBLE PLANT	1301	2.50%	2.50%				
2 Organization	1301	2.50%	2.50%				
3 Franchises	1302	2.50%	2.50%				
4 Other Plant & Misc Equipment	1391	0.00%	0.00%				
5 SOURCE OF SUPPLY & PUMPING PLANT	1302	0.00%	0.00%				
6 Land & Land Rights	1302	0.00%	0.00%				
7 Structures & Improvements	1304	3.13%	3.13%	96,071	96,071	3,002	2,911
8 Collect & Impound Reservoir	1305	2.00%	2.00%				
9 Lake, River & Other Intakes	1306	2.50%	2.50%				
10 Wells & Springs	1307	2.50%	2.50%				
11 Infiltration Galleries & Tunnels	1308	2.50%	2.50%	27,638	27,638	921	921
12 Supply Mans	1309	2.86%	2.86%	208,304	208,304	5,952	5,952
13 Power Generation Equipment	1310	5.00%	5.00%	104,610	104,610	5,231	5,231
14 Pumping Equipment	1312	5.00%	5.00%	353,690	353,690	17,685	17,686
15 Other Plant & Misc Equipment	1392	5.56%	5.56%				
16 WATER TREATMENT PLANT	1303	0.00%	0.00%				
17 Land & Land Rights	1303	0.00%	0.00%				
18 Structures & Improvements	1304	3.13%	3.13%	0	0	0	0
19 Pumping Equipment	1313	5.00%	5.00%	147,299	147,299	6,695	6,695
20 Water Treatment Equipment	1320	4.55%	4.55%				
21 Other Plant & Misc. Equipment	1393	5.56%	5.56%				
22 TRANSMISSION & DISTRIBUTION PLANT	1303	0.00%	0.00%				
23 Land & Land Rights	1303	0.00%	0.00%				
24 Structures & Improvements	1304	3.13%	3.13%	0	0	0	0
25 Pumping Equipment	1314	5.00%	5.00%	50,647	50,647	1,369	1,369
26 Distr. Reservoirs & Standpipe	1314	2.70%	2.70%	717,730	717,730	20,068	16,312
27 Transm. & Distribution Mans	1314	2.33%	2.33%	118,459	118,459	5,923	5,873
28 Meters & Meter Installations	1334	2.50%	2.50%	26,712	26,712	668	508
29 Services	1334	2.50%	2.50%	0	0	0	0
30 Hydrants	1334	2.22%	2.22%	1,283	1,283	172	29
31 Backflow Prevention	1334	6.67%	6.67%				
32 Other Plant & Misc. Equipment	1394	4.00%	4.00%	0	0	0	0
33 GENERAL PLANT	1303	0.00%	0.00%				
34 Land & Land Rights	1303	0.00%	0.00%				
35 Structures & Improvements	1304	2.50%	2.50%				
36 Office Furniture & Equipment	1305	6.67%	6.67%				
37 Computer Equipment	1305	16.67%	16.67%				
38 Transportation Equipment	1341	29.03%	29.03%				
39 Stores Equipment	1342	5.56%	5.56%				
40 Tools, Shop & Garage Equipm	1343	6.25%	6.25%				
41 Laboratory Equipment	1344	6.67%	6.67%				
42 Power Operated Equipment	1345	8.33%	8.33%				
43 Communication Equipment	1346	10.00%	10.00%				
44 Miscellaneous Equipment	1347	6.67%	6.67%				
45 Other Tangible Plant	1348	10.00%	10.00%				
UPLS/Dep Exp Totals and Composite Rate for CIAC Amortization	1,845,957					67,685	62,483
Composite Rate						3.67%	
UPLS Balance 4/30/06							
Depreciation Rate							
Annual							
Monthly							
Depreciation Expense							
vs Annual Depn							
pre-Cushion							

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		3.67%	0.31%
66	Meter Fees		5.00%	0.42%
67	Main Extension Charge		2.33%	0.19%
	Service Installation Fees		2.50%	0.21%
	Property CIAC			
68	Dist Res & Standpipe		2.70%	0.23%
69	T&D Mains		2.33%	0.19%
70	Services		2.50%	0.21%
71	Meters/Meter Installation		5.00%	0.42%
72	Hydrants		2.22%	0.19%

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Schedule of Water Amortization of CIAC by Classification- 2006														Florida Public Service Commission	
Adjusted CIAC Balances- 2006														Schedule: A-12	
Silver Lake/Western Shores - Water														Page: 4 of 8	
Docket No. 060368-WS														Preparer:	
Explanation: Provide Adjusted CIAC balances by account for 2006															
Schedule Year Ended: 2006															
Historic [x] or Projected [x]															
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	238,837	238,837	238,837	240,237	240,237	240,937	246,569	246,569	246,569	252,201	252,201	252,201	257,833	245,544
2	Meter Fees	37,550	37,550	37,250	38,960	39,050	39,140	39,864	39,864	39,864	40,588	40,588	40,588	41,312	39,397
3	Main Extension Charge	70,705	70,705	70,705	71,597	71,597	72,043	75,631	75,631	75,631	79,219	79,219	79,219	82,807	74,977
4	Service Installation Fees	144,308	144,308	144,308	144,737	144,880	145,023	146,174	146,174	146,174	147,325	147,325	147,325	148,476	145,887
5	Total Cash CIAC	491,399	491,399	491,099	495,530	495,763	497,142	508,237	508,237	508,237	519,332	519,332	519,332	530,427	505,806
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180
8	Services	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455
11	Total Property CIAC	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122
12	Total Water CIAC	649,521	649,521	649,221	653,652	653,885	655,264	666,359	666,359	666,359	677,454	677,454	677,454	688,549	663,927

Schedule of Water Amortization of CIAC by Classification- 2006														Florida Public Service Commission		
CIAC Amortization Rates - 2006														Schedule: A-14		
Silver Lake/Western Shores - Water														Page: 2, wrk-3		
Docket No. 060368-WS														Preparer:		
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories for 2006																
Schedule Year Ended: 2006																
Historic [x] or Projected [x]																
Line No.	Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Guideline Rates	(16) Guideline Lives
Cash CIAC:																
1	Water Treatment Equipment	3.44%	0.29%	0.29%	0.29%	0.29%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	3.67%	
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	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	2.70%	
7	T&D Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%	
8	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	
10	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%	

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Schedule of Water Amortization of CIAC by Classification- 2006
 CIAC Amortization- CIAC Balances x Amort Rates- 2006

Florida Public Service Commission

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

Silver Lake/Western Shores - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [x] or Projected [x]

Explanation: Provide a Schedule showing additions to CIAC during 2006 from the date of Acquisition

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2006 Total
Cash CIAC:															
1	Water Treatment Equipment		685	685	689	689	736	753	753	753	771	771	771	788	8,843
2	Meter Fees		156	155	162	163	163	166	166	166	169	169	169	172	1,978
3	Main Extension Charge		131	131	133	133	140	147	147	147	154	154	154	160	1,727
4	Service Installation Fees		301	301	302	302	302	305	305	305	307	307	307	309	3,650
5	Total Cash CIAC		1,273	1,271	1,285	1,286	1,341	1,371	1,371	1,371	1,400	1,400	1,400	1,430	16,198
Property CIAC:															
6	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains		269	269	269	269	281	281	281	281	281	281	281	281	3,326
8	Services		14	14	14	14	14	14	14	14	14	14	14	162	
9	Meters/Meter Installation		0	0	0	0	0	0	0	0	0	0	0	0	
10	Hydrants		12	12	12	12	12	12	12	12	12	12	12	143	
11	Total Property CIAC		294	294	294	294	307	307	307	307	307	307	307	3,632	
12	Total Water CIAC		1,567	1,566	1,579	1,580	1,648	1,677	1,677	1,677	1,707	1,707	1,707	1,737	19,830
			0.24%	0.24%	0.24%	0.24%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	2.99%

Schedule of Water Amortization of CIAC by Classification- 2006
 Adjustments to CIAC Amort Bal-2006

Florida Public Service Commission

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

Silver Lake/Western Shores - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [x] or Projected [x]

Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2006

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			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
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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Line	No	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	Test Year End	Average Balance
1		Cash CIAC:														
1		Water Treatment Equipment	82,029	82,714	83,399	84,087	84,776	85,512	86,266	87,019	87,773	88,543	89,314	90,084	90,872	86,338
2		Meter Fees	(17,623)	(17,467)	(17,311)	(17,149)	(16,986)	(16,823)	(16,657)	(16,491)	(16,325)	(16,156)	(15,987)	(15,818)	(15,645)	(16,649)
3		Main Extension Charge	6,753	6,884	7,015	7,147	7,280	7,419	7,566	7,713	7,859	8,013	8,166	8,320	8,480	7,586
4		Service Installation Fees	54,602	54,903	55,203	55,505	55,807	56,109	56,413	56,718	57,022	57,329	57,636	57,943	58,253	56,419
5		Total Cash CIAC	125,761	127,034	128,305	129,591	130,876	132,217	133,588	134,959	136,329	137,729	139,130	140,530	141,960	133,693
6		Property CIAC:														
6		Dist Reservoirs & Standpipes	90,997	91,265	91,534	91,803	92,072	92,353	92,635	92,916	93,197	93,479	93,760	94,042	94,323	92,644
7		T&D Mains	1,561	1,575	1,588	1,602	1,615	1,629	1,642	1,656	1,669	1,683	1,697	1,710	1,724	1,642
8		Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Meters/Meter Installation	1,085	1,097	1,109	1,121	1,133	1,145	1,157	1,169	1,181	1,193	1,205	1,217	1,229	1,157
10		Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11		Total Property CIAC	93,643	93,937	94,232	94,526	94,820	95,127	95,434	95,741	96,048	96,355	96,661	96,968	97,275	95,444
12		Total Water CIAC	219,404	220,971	222,537	224,117	225,697	227,345	229,022	230,700	232,377	234,084	235,791	237,498	239,235	229,137

Florida Public Service Commission

Schedule: A-14

Page: 2, wrk-8

Silver Lake/Westerm Shores - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [x] or Projected [x]
 Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average.

Schedule of Water Amortization of CIAC by Classification- 2006

Adjusted Accum Amort of CIAC Balances- 2006

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance
 Silver Lake Est/Western Shores
 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) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	82,029	82,714	83,399	84,087	84,776	85,512	86,266	87,019	87,773	88,543	89,314	90,084	90,872	86,338
2	Meter Fees	(17,623)	(17,467)	(17,311)	(17,149)	(16,986)	(16,823)	(16,657)	(16,491)	(16,325)	(16,156)	(15,987)	(15,818)	(15,645)	(16,649)
3	Main Extension Charge	6,753	6,884	7,015	7,147	7,280	7,419	7,566	7,713	7,859	8,013	8,166	8,320	8,480	7,586
4	Service Installation Fees	54,602	54,903	55,203	55,505	55,807	56,109	56,413	56,718	57,022	57,329	57,636	57,943	58,253	56,419
5	Total Cash	125,761	127,034	128,305	129,591	130,876	132,217	133,588	134,959	136,329	137,729	139,130	140,530	141,960	133,693
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	90,997	91,265	91,534	91,803	92,072	92,353	92,635	92,916	93,197	93,479	93,760	94,042	94,323	92,644
8	Services	1,561	1,575	1,588	1,602	1,615	1,629	1,642	1,656	1,669	1,683	1,697	1,710	1,724	1,642
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	1,085	1,097	1,109	1,121	1,133	1,145	1,157	1,169	1,181	1,193	1,205	1,217	1,229	1,157
11	Total Property	93,643	93,937	94,232	94,526	94,820	95,127	95,434	95,741	96,048	96,355	96,661	96,968	97,275	95,444
12	Total Water	219,404	220,971	222,537	224,117	225,697	227,345	229,022	230,700	232,377	234,084	235,791	237,498	239,235	229,137
SEWER															
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		Florida Public Service Commission	
Schedule of Water Amortization of CIAC by Classification - 2007		Schedule: A-12	
Calculate Amortization Rates for Calendar Year 2005		Page:	
Silver Lake/Western Shores - Water		Preparer:	
Docket No. 060368-WS		Annual Dep'n Rate	
Schedule Year Ended: 2007		Monthly Dep'n Rate	
Historic [] or Projected [X]			
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates			
Categories-fines to below	Input field	Annual Dep'n Rate	Monthly Dep'n Rate
Cash CIAC			
1 Capacity Charges	271.1	3.46%	0.29%
2 CIAC-1999 Acquisition	271.3	3.46%	0.29%
3 Unclaimed Refunds	271.3	2.33%	0.24%
4 Main Ext Charge	271.3	2.50%	0.21%
5 Serv Install Charge	271.3	5.00%	0.42%
6 Meter Fees	271.3		
7 Total Cash CIAC			
Contributed Property			
8 Dist Res & Standpipe	271.2	2.70%	0.23%
9 T&D Mains	304.4	2.35%	0.19%
10 Services	304.4	5.00%	0.42%
11 Meters/Meter Installation	304.4	2.22%	0.19%
12 Hydrants	304.4		
Water Treatment Equip (see Composite Calc)			
Water Treatment Equip (see Composite Calc)			
Water Treatment Equip (see Composite Calc)			
Main Extension Charge (see Composite Calc) act 331.4			
Service Installation Charge act 333.4			
Meter Fees act 334.4			

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Composite Rate Calculation:		UPIS Balance 12/31/06			Depreciation Rate		Depreciation															
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense															
1	INTANGIBLE PLANT																					
2	Organization	301.1	0		2.50%																	
3	Franchises	302.1	9,909		2.50%																	
4	Other Plant & Misc. Equipment	339.1	0		0.00%																	
5	SOURCE OF SUPPLY & PUMPING PLANT																					
6	Land & Land Rights	303.2	0		0.00%																	
7	Structures & Improvements	304.2	120,071	120,071	3.13%	0.26%	3,752															
8	Collect. & Impound Reservoirs	305.2	0		2.00%																	
9	Lake, River & Other Intakes	306.2	0		2.50%																	
10	Wells & Springs	307.2	27,638	27,638	3.33%	0.28%	921															
11	Infiltration Galleries & Tunnels	308.2	0		2.50%																	
12	Supply Mains	309.2	208,304	208,304	2.86%	0.24%	5,952															
13	Power Generation Equipment	310.2	104,610	104,610	5.00%	0.42%	5,231															
14	Pumping Equipment	311.2	353,690	353,690	5.00%	0.42%	17,685															
15	Other Plant & Misc. Equipment	339.2	0		5.56%																	
16	WATER TREATMENT PLANT																					
17	Land & Land Rights	303.3	2,434		0.00%																	
18	Structures & Improvements	304.3	0	0	3.13%	0.26%	0															
19	Pumping Equipment	311.3	0		5.00%																	
20	Water Treatment Equipment	320.3	157,299	157,299	4.55%	0.38%	7,150															
21	Other Plant & Misc. Equipment	339.3	0		5.56%																	
22	TRANSMISSION & DISTRIBUTION PLANT																					
23	Land & Land Rights	303.4	0		0.00%																	
24	Structures & Improvements	304.4	0	0	3.13%	0.26%	0															
25	Pumping Equipment	311.4	3,556		5.00%																	
26	Distr. Reservoirs & Standpipes	330.4	50,647	50,647	2.70%	0.23%	1,369															
27	Transm. & Distribution Mains	331.4	880,068	734,887	2.33%	0.19%	17,090															
28	Services	333.4	26,712	20,226	2.50%	0.21%	506															
29	Meters & Meter Installations	334.4	124,411	124,411	5.00%	0.42%	6,221															
30	Hydrants	335.4	7,738	1,283	2.22%	0.19%	29															
31	Backflow Prevention	336.4	0		6.67%																	
32	Other Plant & Misc. Equipment	339.4	0	0	4.00%	0.33%	0															
33	GENERAL PLANT																					
34	Land & Land Rights	303.5	0		0.00%																	
35	Structures & Improvements	304.5	0		2.50%																	
36	Office Furniture & Equipment	340.5	28,332		6.67%																	
37	Computer Equipment	340.51	0		16.67%																	
38	Transportation Equipment	341.5	84,035		16.67%																	
39	Stores Equipment	342.5	0		5.56%																	
40	Tools, Shop & Garage Equipment	343.5	25,153		6.25%																	
41	Laboratory Equipment	344.5	0		6.67%																	
42	Power Operated Equipment	345.5	0		8.33%																	
43	Communication Equipment	346.5	8,296		10.00%																	
44	Miscellaneous Equipment	347.5	9,231		6.67%																	
45	Other Tangible Plant	348.5	0		10.00%																	
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			1,903,066			65,904	3.46%														

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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: Water Treatment Equipment		3.46%	0.29%
65	Meter Fees		5.00%	0.42%
66	Main Extension Charge		2.33%	0.24%
67	Service Installation Fees		2.50%	0.21%
68	Property CIAC: 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												Florida Public Service Commission			
Silver Lake/Western Shores - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [X]												Schedule: Page: Preparer:		A-12 4 of 8	
Explanation: Provide Adjusted CIAC balances by account for 2007															
Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	257,833	257,833	257,833	262,208	262,208	262,208	266,583	266,583	266,583	270,958	270,958	270,958	275,333	265,237
2	Meter Fees	41,312	41,312	41,312	41,875	41,875	41,875	42,438	42,438	42,438	43,001	43,001	43,001	43,564	42,264
3	Main Extension Charge	82,807	82,807	82,807	85,595	85,595	85,595	88,383	88,383	88,383	91,171	91,171	91,171	93,959	87,525
4	Service Installation Fees	148,476	148,476	148,476	149,370	149,370	149,370	150,264	150,264	150,264	151,158	151,158	151,158	152,052	149,989
5	Total Cash CIAC	530,427	530,427	530,427	539,047	539,047	539,047	547,667	547,667	547,667	556,287	556,287	556,287	564,907	545,015
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180
8	Services	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455
11	Total Property CIAC	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122
12	Total Water CIAC	688,549	688,549	688,549	697,169	697,169	697,169	705,789	705,789	705,789	714,409	714,409	714,409	723,029	703,137
Schedule of Water Amortization of CIAC by Classification- 2007 CIAC Amortization Rates - 2005												Florida Public Service Commission			
Silver Lake/Western Shores - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [X]												Schedule: Page: Preparer:		A-14 2, wrk-3	
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories															
Line No.	(1) Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	
Cash CIAC:															
1	Water Treatment Equipment	3.46%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
3	Main Extension Charge	2.33%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
Property CIAC:															
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	
7	T&D Mains	2.33%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
8	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
10	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	

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Schedule of Water Amortization of CIAC by Classification- 2007		Florida Public Service Commission												
CIAC Amortization: 2007		Schedule: A-14												
Silver Lake/Western Shores -Water		Page: 2, wrk-4												
Docket No. 060368-WS		Preparer:												
Schedule Year Ended: 2007														
Historic [] or Projected [X]														
Line No.	Description	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2007 Total
(1)	Cash CIAC:													
1	Water Treatment Equipment	744	744	757	757	757	769	769	769	782	782	782	782	9,207
2	Meter Fees	172	172	174	174	174	177	177	177	179	179	179	182	2,117
3	Main Extension Charge	197	197	204	204	204	210	210	210	217	217	217	224	2,512
4	Service Installation Fees	309	309	311	311	311	313	313	313	315	315	315	317	3,753
5	Total Cash CIAC	1,423	1,423	1,446	1,446	1,446	1,470	1,470	1,470	1,493	1,493	1,493	1,517	17,589
	Property CIAC:													
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	281	281	281	281	281	281	281	281	281	281	281	281	3,376
8	Services	14	14	14	14	14	14	14	14	14	14	14	14	162
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	12	12	12	12	12	12	12	12	12	12	12	12	143
11	Total Property CIAC	307	307	307	307	307	307	307	307	307	307	307	307	3,682
12	Total Water CIAC	1,730	1,730	1,753	1,753	1,753	1,776	1,776	1,776	1,800	1,800	1,800	1,823	21,271
		0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	3.03%
Schedule of Water Amortization of CIAC by Classification- 2007		Florida Public Service Commission												
Adjustments to CIAC Amort Bal-2007		Schedule: A-14												
Silver Lake/Western Shores -Water		Page: 2, wrk-5												
Docket No. 060368-WS		Preparer:												
Schedule Year Ended: 2007														
Historic [] or Projected [X]														
Line No.	Description	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2007 Total
(1)	Cash CIAC:													
1	Water Treatment Equipment	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
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	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
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	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Amortization of CIAC by Classification - 2007		Florida Public Service Commission													
Adjusted Accum. Amort of CIAC Balances - 2007		Schedule: A-14 Page: 2, wrk-8													
Silver Lake/Western Shores - Water		Preparer:													
Docket No. 060388-WS		Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average.													
Schedule Year Ended: 2007		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Historic [] or Projected [X]		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	90,872	91,616	92,360	93,117	93,874	94,630	95,400	96,169	96,938	97,720	98,502	99,284	100,079	96,428
2	Water Treatment Equipment	(15,645)	(15,473)	(15,301)	(15,127)	(14,952)	(14,778)	(14,601)	(14,424)	(14,247)	(14,068)	(13,889)	(13,710)	(13,528)	(14,596)
3	Meter Fees	8,480	8,677	8,875	9,078	9,282	9,486	9,696	9,907	10,117	10,334	10,551	10,768	10,982	9,711
4	Main Extension Charge	58,253	58,562	58,871	59,182	59,494	59,805	60,118	60,431	60,744	61,059	61,374	61,688	62,003	60,172
5	Service Installation Fees	141,960	143,382	144,805	146,251	147,697	149,143	150,613	152,083	153,552	155,045	156,539	158,032	159,548	150,865
6	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Dist Reservoirs & Standpipes	94,323	94,604	94,886	95,167	95,448	95,730	96,011	96,292	96,574	96,855	97,136	97,418	97,699	96,011
8	T&D Mains	1,724	1,737	1,751	1,764	1,778	1,791	1,805	1,818	1,832	1,845	1,859	1,872	1,886	1,805
9	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Meters/Meter Installation	1,229	1,241	1,253	1,264	1,276	1,288	1,300	1,312	1,324	1,336	1,348	1,360	1,372	1,300
11	Hydrants	97,275	97,582	97,889	98,196	98,502	98,809	99,116	99,423	99,730	100,036	100,343	100,650	100,957	98,116
12	Total Property CIAC	239,235	240,964	242,694	244,447	246,200	247,953	249,729	251,505	253,282	255,082	256,882	258,682	260,505	246,781
	Total Water CIAC														

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	90,872	91,616	92,360	93,117	93,874	94,630	95,400	96,169	96,938	97,720	98,502	99,284	100,079	95,428
2	Meter Fees	(15,645)	(15,473)	(15,301)	(15,127)	(14,952)	(14,778)	(14,601)	(14,424)	(14,247)	(14,068)	(13,889)	(13,710)	(13,528)	(14,596)
3	Main Extension Charge	8,480	8,677	8,875	9,078	9,282	9,486	9,696	9,907	10,117	10,334	10,551	10,768	10,992	9,711
4	Service Installation Fees	58,253	58,562	58,871	59,182	59,494	59,805	60,118	60,431	60,744	61,059	61,374	61,689	62,005	60,122
5	Total Cash	141,960	143,382	144,805	146,251	147,697	149,143	150,613	152,083	153,552	155,045	156,539	158,032	159,548	150,665
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	94,323	94,604	94,886	95,167	95,448	95,730	96,011	96,292	96,574	96,855	97,136	97,418	97,699	96,011
8	Services	1,724	1,737	1,751	1,764	1,778	1,791	1,805	1,818	1,832	1,845	1,859	1,872	1,886	1,805
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	1,229	1,241	1,253	1,264	1,276	1,288	1,300	1,312	1,324	1,336	1,348	1,360	1,372	1,300
11	Total Property	97,275	97,582	97,889	98,196	98,502	98,809	99,116	99,423	99,730	100,036	100,343	100,650	100,957	99,116
12	Total Water	239,235	240,964	242,694	244,447	246,200	247,953	249,729	251,505	253,282	255,082	256,882	258,682	260,505	249,781
SEWER															
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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