

ORIGINAL

12/13/2006 19:04

**Silver Lake Oaks - Water**

Docket No. 060368-WS

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

Putnam County, Florida

**Rate Base Workpapers**

Utility Plant in Service

Accumulated Depreciation

CIAC

Accumulated Amortization of CIAC

DOCUMENT NUMBER-DATE

00714 JAN 24 8

FPSC-COMMISSION CLERK /

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

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

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

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

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

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

2b

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

Florida Public Service Commission

Silver Lake Oaks - Water

101: 6448: FWS Silver Lake Oaks - Water

Schedule: A-5

Docket No. 060368-WS

Explanation: Provide UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc.

Page: 2 of 8

Schedule Year Ended: 2004

through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.

Preparer: <name>

Historic [x] or Projected [ ]

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

Schedule of Water Plant in Service By Primary Account- 2005		Monthly UPIS Balances per Books- 2005		Input field		Silver Lake Oaks - Water		Florida Public Service Commission								
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	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Silver Lake Oaks

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.

Schedule of Water Plant in Service By Primary Account- 2006						Florida Public Service Commission	
Monthly UPIS Balances per Books- 2006							
Silver Lake Oaks - Water		101	6448	FWS	Silver Lake Oaks - Water	Schedule:	A-5
Docket No. 060368-WS		Explanation: Provide UPIS balances by account for the period beginning 12/31/05				Page:	5 of 8
Schedule Year Ended: 2006		through 12/31/06, and 13 month Average.				Preparer:	<name>
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	60
3	302.1	Franchises	0	0	0	0	0	907
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	1,570
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	13,087
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	166
13	310.2	Power Generation Equipment	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	9,155
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	1,070
18	304.3	Structures & Improvements	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	11,791
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	1,251
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	69,263
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	3,357
28	333.4	Services	0	0	0	0	0	5,054
29	334.4	Meters & Meter Installations	0	0	0	0	0	6,125
30	335.4	Hydrants	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	122,856

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

**Florida Public Service Commission**

**Silver Lake Oaks**  
**Docket No. 060368-WS**  
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
2000			
30	Additions		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance		
2001			
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance		
2002			
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance		
2003			
42	Additions		
43	Retirements		
44	Adjustments		
45	06/30/04 Amend. Order Balance	109,092	104,646
2004			
46	Additions	1,251	0
47	Retirements	(892)	0
48	Adjustments	0	0
49	12/31/04 Balance	109,451	104,646
2005			
50	Additions	12,513	802
51	Retirements	(6,527)	(568)
52	Adjustments	512	512
53	12/31/05 Balance	115,949	105,392
2006			
54	Additions	11,001	39,500
55	Retirements	(1,712)	(6,932)
56	Adjustments	1,292	1,292
57	12/31/06 Balance	126,530	139,252
2007			
58	Additions	24,000	16,000
59	Retirements	(1,500)	(2,108)
60	Adjustments	633	633
61	12/31/07 Balance	149,664	153,778

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



Schedule of Water Plant in Service By Primary Account- 2004 Amendatory Order Balances as of 6/30/04								Florida Public Service Commission		
Silver Lake Oaks - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected [ ]		=input field Explanation: Provide UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. The balances as of 6/30/04 should be from the PSC's Amendatory Order issued Feb 27, 2006.						Schedule: A-5	Page: 5 of 8	Preparer: <name>
Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04	
1		INTANGIBLE PLANT								
		Lookup from Amend Order								
2	301.1	Organization	60	60	60	60	60	60	60	
3	302.1	Franchises	907	907	907	907	907	907	907	
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	1,570	1,570	1,570	1,570	1,570	1,570	1,570	
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	13,087	13,087	13,087	13,087	13,087	13,087	13,087	
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	
12	309.2	Supply Mains	166	166	166	166	166	166	166	
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	
14	311.2	Pumping Equipment	11,791	11,791	11,791	11,791	11,791	11,791	11,791	
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
16		WATER TREATMENT PLANT								
17	303.3	Land & Land Rights	1,070	1,070	1,070	1,070	1,070	1,070	1,070	
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	69,263	69,263	69,263	69,263	69,263	69,263	69,263	
27	331.4	Transm. & Distribution Mains	3,357	3,357	3,357	3,357	3,357	3,357	3,357	
28	333.4	Services	5,054	5,054	5,054	5,054	5,054	5,054	5,054	
29	334.4	Meters & Meter Installations	2,767	2,767	2,767	2,767	2,767	2,767	2,767	
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	109,092	109,092	109,092	109,092	109,092	109,092	109,092	

Schedule of Water Plant in Service By Primary Account- 2004 CWIP to Plant - July through December 2004								Florida Public Service Commission	
Silver Lake Oaks - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected [ ]		Explanation: Provide 2004 amounts for projects that were physically placed in service after acquisition 6/30/04.						Schedule: A-5 Page: 6 of 8 Preparer: <name>	
Line No.	Acct No.	(1) AccountName	(2)	(3) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec
1		INTANGIBLE PLANT							
2	301.1	Organization							
3	302.1	Franchises							
4	339.1	Other Plant & Misc. Equipment							
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights							
7	304.2	Structures & Improvements							
8	305.2	Collect. & Impound Reservoirs							
9	306.2	Lake, River & Other Intakes							
10	307.2	Wells & Springs							
11	308.2	Infiltration Galleries & Tunnels							
12	309.2	Supply Mains							
13	310.2	Power Generation Equipment							
14	311.2	Pumping Equipment							
15	339.2	Other Plant & Misc. Equipment							
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights							
18	304.3	Structures & Improvements							
19	311.3	Pumping Equipment							
20	320.3	Water Treatment Equipment							
21	339.3	Other Plant & Misc. Equipment							
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights							
24	304.4	Structures & Improvements							
25	311.4	Pumping Equipment						1,251	
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	1,251	0

CWIP @ acquisition

Schedule of Water Plant in Service By Primary Account- 2004 Retirements-July through December 2004								Florida Public Service Commission	
		[ ] =input field						Schedule: A-5	
Silver Lake Oaks - Water		Explanation: Provide Retirements that were physically made						Page: 7 of 8	
Docket No. 060368-WS		after the date of Acquisition 6/30/04.						Preparer: <name>	
Schedule Year Ended: 2004									
Historic [x] or Projected [ ]									
Line No.	Acct No.	(1) AccountName	(2)	(3) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec
1		INTANGIBLE PLANT							
2	301.1	Organization							
3	302.1	Franchises							
4	339.1	Other Plant & Misc. Equipment							
5		SOURCE OF SUPPLY & PUMPING PLAN I							
6	303.2	Land & Land Rights							
7	304.2	Structures & Improvements							
8	305.2	Collect. & Impound Reservoirs							
9	306.2	Lake, River & Other Intakes							
10	307.2	Wells & Springs							
11	308.2	Infiltration Galleries & Tunnels							
12	309.2	Supply Mains							
13	310.2	Power Generation Equipment							
14	311.2	Pumping Equipment							
15	339.2	Other Plant & Misc. Equipment							
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights							
18	304.3	Structures & Improvements							
19	311.3	Pumping Equipment							
20	320.3	Water Treatment Equipment							
21	339.3	Other Plant & Misc. Equipment							
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights							
24	304.4	Structures & Improvements							
25	311.4	Pumping Equipment							
26	330.4	Distr. Reservoirs & Standpipes							
27	331.4	Transm. & Distribution Mains							
28	333.4	Services							
29	334.4	Meters & Meter Installations							
30	335.4	Hydrants							
31	336.4	Backflow Prevention							
32	339.4	Other Plant & Misc. Equipment							
33		GENERAL PLANT							
34	303.5	Land & Land Rights							
35	304.5	Structures & Improvements							
36	340.5	Office Furniture & Equipment							
37	340.51	Computer Equipment							
38	341.5	Transportation Equipment							
39	342.5	Stores Equipment							
40	343.5	Tools, Shop & Garage Equipment							
41	344.5	Laboratory Equipment							
42	345.5	Power Operated Equipment							
43	346.5	Communication Equipment							
44	347.5	Miscellaneous Equipment							
45	348.5	Other Tangible Plant							
42	TOTAL			0	0	0	0	(892)	0

9

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

=input field

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

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.

Florida Public Service Commission

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

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

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

Florida Public Service Commission

Silver Lake Oaks - 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	60	60	60	60	60	60	60
3	302.1	Franchises	907	907	907	907	907	907	907
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	1,570	1,570	1,570	1,570	1,570	1,570	1,570
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	13,087	13,087	13,087	13,087	13,087	13,087	13,087
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	166	166	166	166	166	166	166
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	11,791	11,791	11,791	11,791	11,791	11,791	11,791
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	1,070	1,070	1,070	1,070	1,070	1,070	1,070
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	359	359
26	330.4	Distr. Reservoirs & Standpipes	69,263	69,263	69,263	69,263	69,263	69,263	69,263
27	331.4	Transm. & Distribution Mains	3,357	3,357	3,357	3,357	3,357	3,357	3,357
28	333.4	Services	5,054	5,054	5,054	5,054	5,054	5,054	5,054
29	334.4	Meters & Meter Installations	2,767	2,767	2,767	2,767	2,767	2,767	2,767
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	109,092	109,092	109,092	109,092	109,092	109,451	109,451

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 Oaks - 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							9,155							9,155		
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													3,358	3,358		
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	9,155	0	0	0	0	0	0	0	3,358	12,513		

Schedule of Water Plant in Service By Primary Account- 2005 Retirements-January through December 2005													Florida Public Service Commission			
Silver Lake Oaks - 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					(6,527)									(6,527)
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	(6,527)	0	0	0	0	0	0	0	0	(6,527)

13

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

4



Schedule of Water Plant in Service By Primary Account- 2005 Adjusted UPIS Balances- December 2004 through December 2005														Florida Public Service Commission		
Silver Lake Oaks - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected [ ]														Schedule: A-5 Page: 4 of 8 Preparer: <name>		
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/04 through the year ended 12/31/05 , and 13 month average																
Line No.	Acct No.	(1) AccountName	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	60	60	60	60	60	60	60	60	60	60	60	60	60	60
3	302.1	Franchises	907	907	907	907	907	907	907	907	907	907	907	907	907	907
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	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570
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	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087
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	166	166	166	166	166	166	166	166	166	166	166	166	166	166
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	11,791	11,791	11,791	11,791	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	13,610
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	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070
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	359	359	359	359	359	359	359	359	359	359	359	359	359	359
26	330.4	Distr. Reservoirs & Standpipes	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263
27	331.4	Transm. & Distribution Mains	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357
28	333.4	Services	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054
29	334.4	Meters & Meter Installations	2,767	2,767	2,767	2,767	2,767	2,767	2,767	2,767	2,767	2,767	2,767	2,767	6,125	3,025
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	109,451	109,451	109,451	109,451	112,079	112,079	112,079	112,079	112,079	112,079	112,079	112,079	115,437	111,529

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Silver Lake Oaks

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

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	60	60	60	60	60	60	60	60	60	60	60	60	60	60
3	302.1	Franchises	907	907	907	907	907	907	907	907	907	907	907	907	907	907
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	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570
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	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087
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	166	166	166	166	166	166	166	166	166	166	166	166	166	166
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	11,791	11,791	11,791	11,791	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	13,610
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	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070
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	359	359	359	359	359	359	359	359	359	359	359	359	359	359
26	330.4	Distr. Reservoirs & Standpipes	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263
27	331.4	Transm. & Distribution Mains	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357
28	333.4	Services	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054
29	334.4	Meters & Meter Installations	2,767	2,767	2,767	2,767	2,767	2,767	2,767	2,767	2,767	2,767	2,767	2,767	6,125	3,025
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	48	315	398	512	98
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		109,451	109,451	109,451	109,451	112,079	112,079	112,079	112,079	112,079	112,127	112,394	112,477	115,949	111,627
47		Subtotal Land & Land Rights	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070

151

Schedule of Water Plant in Service By Primary Account- 2006 CWIP to Plant -Jan through December 2006													Florida Public Service Commission			
Silver Lake Oaks - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [ ] or Projected [x ]													Schedule: A-5 Page: 6 of 8 Preparer: <name>			
Explanation: Provide amounts by month for projects that were physically placed in service during 2006.																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs													3,000	3,000
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														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	0
25	311.4	Pumping Equipment													0	0
26	330.4	Distr. Reservoirs & Standpipes													0	0
27	331.4	Transm. & Distribution Mains							2,500			2,500			2,500	7,500
28	333.4	Services														0
29	334.4	Meters & Meter Installations							167			167			167	501
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	2,667	0	0	2,667	0	0	5,667	11,001

10

Schedule of Water Plant in Service By Primary Account- 2006															Florida Public Service Commission		
Retirements-January through December 2006																	
Silver Lake Oaks - Water															Schedule: A-5		
Docket No. 060368-WS															Page: 7 of 8		
Schedule Year Ended: 2006															Preparer: <name>		
Historic [ ] or Projected [x]																	
Explanation: Provide Retirements that were physically made during 2006.																	
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Totals	
1		INTANGIBLE PLANT															
2	301.1	Organization															0
3	302.1	Franchises															0
4	339.1	Other Plant & Misc. Equipment															0
5		SOURCE OF SUPPLY & PUMPING PLANT															
6	303.2	Land & Land Rights															0
7	304.2	Structures & Improvements															0
8	305.2	Collect. & Impound Reservoirs													(677)		(677)
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		0
26	330.4	Distr. Reservoirs & Standpipes															0
27	331.4	Transm. & Distribution Mains							(272)			(272)			(272)		(816)
28	333.4	Services															0
29	334.4	Meters & Meter Installations							(73)			(73)			(73)		(219)
30	335.4	Hydrants															0
31	336.4	Backflow Prevention															0
32	339.4	Other Plant & Misc. Equipment															0
33		GENERAL PLANT															
34	303.5	Land & Land Rights															0
35	304.5	Structures & Improvements															0
36	340.5	Office Furniture & Equipment															0
37	340.51	Computer Equipment															0
38	341.5	Transportation Equipment															0
39	342.5	Stores Equipment															0
40	343.5	Tools, Shop & Garage Equipment															0
41	344.5	Laboratory Equipment															0
42	345.5	Power Operated Equipment															0
43	346.5	Communication Equipment															0
44	347.5	Miscellaneous Equipment															0
45	348.5	Other Tangible Plant															0
46		TOTAL		0	0	0	0	0	(345)	0	0	(345)	0	0	(1,022)		(1,712)

Schedule of Water Plant in Service By Primary Account- 2006 Adjustments to UPIS-January through December 2006													Florida Public Service Commission			
Silver Lake Oaks - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [ ] or Projected [ x ]													Schedule: A-5 Page: 8 of 8 Preparer: <name>			
Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2006																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Total Adjusts
1		INTANGIBLE PLANT														
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													FWS Properties			Florida Public Service Commission		
Adjusted UPIS Balances- December 2005 through December 2006																		
Silver Lake Oaks - Water													Schedule: A-5			Page: 4 of 8		
Docket No. 060368-WS													Preparer: <name>					
Schedule Year Ended: 2006													Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/05					
Historic [ ] or Projected [x]													through the year ended 12/31/06, and 13 month average					
Line No.	Acct No.	(1) AccountName	(2) Prior Year 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance		
1		INTANGIBLE PLANT																
2	301.1	Organization	60	60	60	60	60	60	60	60	60	60	60	60	60	60		
3	302.1	Franchises	907	907	907	907	907	907	907	907	907	907	907	907	907	907		
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	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	3,893	1,749		
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	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087		
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	166	166	166	166	166	166	166	166	166	166	166	166	166	166		
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	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419		
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	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070		
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	359	359	359	359	359	359	359	359	359	359	359	359	359	359		
26	330.4	Distr. Reservoirs & Standpipes	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263		
27	331.4	Transm. & Distribution Mains	3,357	3,357	3,357	3,357	3,357	3,357	5,585	5,585	5,585	7,813	7,813	7,813	10,041	5,414		
28	333.4	Services	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054		
29	334.4	Meters & Meter Installations	6,125	6,125	6,125	6,125	6,125	6,125	6,219	6,219	6,219	6,313	6,313	6,313	6,407	6,212		
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	115,437	115,437	115,437	115,437	115,437	115,437	117,759	117,759	117,759	120,081	120,081	120,081	124,726	117,759		

Schedule of Water Plant in Service By Primary Account

Test Year Average balance  
 Silver Lake Oaks  
 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	60	60	60	60	60	60	60	60	60	60	60	60	60	60
3	302.1	Franchises	907	907	907	907	907	907	907	907	907	907	907	907	907	907
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	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	3,893	1,749
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	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087
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	166	166	166	166	166	166	166	166	166	166	166	166	166	166
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	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419
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	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070
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	359	359	359	359	359	359	359	359	359	359	359	359	359	359
26	330.4	Distr. Reservoirs & Standpipes	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263
27	331.4	Transm. & Distribution Mains	3,357	3,357	3,357	3,357	3,357	3,357	5,585	5,585	5,585	7,813	7,813	7,813	10,041	5,414
28	333.4	Services	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054
29	334.4	Meters & Meter Installations	6,125	6,125	6,125	6,125	6,125	6,125	6,219	6,219	6,219	6,313	6,313	6,313	6,407	6,212
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	512	512	512	557	557	739	771	771	771	771	771	771	1,804	756
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	115,949	115,949	115,949	115,994	115,994	116,176	118,530	118,530	118,530	120,852	120,852	120,852	126,530	118,515
47		Subtotal Land & Land Rights	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070

196

Schedule of Water Plant in Service By Primary Account- 2007 CWIP to Plant -Jan through December 2007		FWS Properties												Florida Public Service Commission		
Silver Lake Oaks - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [ ] or Projected [x]		Explanation: Provide amounts for projects that were physically placed in service during 2007.												Schedule: A-5 Page: 6 of 8 Preparer: <name>		
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Total 2007
1		INTANGIBLE PLANT														0
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														0
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements			250				10,250			250		250		11,000
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							5,000							5,000
27	331.4	Transm. & Distribution Mains			1,875				1,875			1,875		1,875		7,500
28	333.4	Services														0
29	334.4	Meters & Meter Installations			125				125			125		125		500
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														0
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	2,250	0	0	17,250	0	0	2,250	0	0	2,250	24,000



Schedule of Water Plant in Service By Primary Account- 2007 Retirements-January through December 2007													Florida Public Service Commission		
Silver Lake Oaks - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [ ] or Projected [x]													Schedule: A-5 Page: 7 of 8 Preparer: <name>		
Explanation: Provide Retirements that were physically made during 2007															
Line No.	Acct No.	(1) AccountName	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT													
2	301.1	Organization													0
3	302.1	Franchises													0
4	339.1	Other Plant & Misc. Equipment													0
5		SOURCE OF SUPPLY & PUMPING PLANT													
6	303.2	Land & Land Rights													0
7	304.2	Structures & Improvements													0
8	305.2	Collect. & Impound Reservoirs													0
9	306.2	Lake, River & Other Intakes													0
10	307.2	Wells & Springs													0
11	308.2	Infiltration Galleries & Tunnels													0
12	309.2	Supply Mains													0
13	310.2	Power Generation Equipment													0
14	311.2	Pumping Equipment													0
15	339.2	Other Plant & Misc. Equipment													0
16		WATER TREATMENT PLANT													
17	303.3	Land & Land Rights													0
18	304.3	Structures & Improvements			0			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						(464)							(464)
27	331.4	Transm. & Distribution Mains			(204)			(204)			(204)		(204)		(816)
28	333.4	Services													0
29	334.4	Meters & Meter Installations			(55)			(55)			(55)		(55)		(220)
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	(259)	0	0	(723)	0	0	(259)	0	0	(259)	(1,500)

Schedule of Water Plant in Service By Primary Account- 2007 Adjustments to UPIS-January through December 2007		FWS Properties										Florida Public Service Commission				
Silver Lake Oaks - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [ ] or Projected [x]		[ ] =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 2007.			
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														0
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														0
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains														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

22

Schedule of Water Plant in Service By Primary Account - 2007 Adjusted UPIS Balances- December 2006 through December 2007													FWS Properties		Florida Public Service Commission	
Silver Lake Oaks - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [ ] or Projected [ x ]													Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average		Schedule: Page: Preparer:	A-5 4 of 8 <name>
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	60	60	60	60	60	60	60	60	60	60	60	60	60	60
3	302.1	Franchises	907	907	907	907	907	907	907	907	907	907	907	907	907	907
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	3,893	3,893	3,893	3,893	3,893	3,893	3,893	3,893	3,893	3,893	3,893	3,893	3,893	3,893
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	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087
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	166	166	166	166	166	166	166	166	166	166	166	166	166	166
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	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419
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	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070
18	304.3	Structures & Improvements	0	0	0	250	250	250	10,500	10,500	10,500	10,750	10,750	10,750	11,000	5,808
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	359	359	359	359	359	359	359	359	359	359	359	359	359	359
26	330.4	Distr. Reservoirs & Standpipes	69,263	69,263	69,263	69,263	69,263	69,263	73,799	73,799	73,799	73,799	73,799	73,799	73,799	71,705
27	331.4	Transm. & Distribution Mains	10,041	10,041	10,041	11,712	11,712	11,712	13,383	13,383	13,383	15,054	15,054	15,054	16,725	12,869
28	333.4	Services	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054
29	334.4	Meters & Meter Installations	6,407	6,407	6,407	6,477	6,477	6,477	6,547	6,547	6,617	6,617	6,617	6,617	6,687	6,525
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	124,726	124,726	124,726	126,717	126,717	126,717	143,244	143,244	143,244	145,235	145,235	145,235	147,226	135,922
															TRUE	TRUE

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Silver Lake Oaks

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	60	60	60	60	60	60	60	60	60	60	60	60	60	60
3	302.1	Franchises	907	907	907	907	907	907	907	907	907	907	907	907	907	907
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	3,893	3,893	3,893	3,893	3,893	3,893	3,893	3,893	3,893	3,893	3,893	3,893	3,893	3,893
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	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087
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	166	166	166	166	166	166	166	166	166	166	166	166	166	166
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	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419
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	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070
18	304.3	Structures & Improvements	0	0	0	250	250	250	10,500	10,500	10,500	10,750	10,750	10,750	11,000	5,808
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	359	359	359	359	359	359	359	359	359	359	359	359	359	359
26	330.4	Distr. Reservoirs & Standpipes	69,263	69,263	69,263	69,263	69,263	69,263	73,799	73,799	73,799	73,799	73,799	73,799	73,799	71,705
27	331.4	Transm. & Distribution Mains	10,041	10,041	10,041	11,712	11,712	11,712	13,383	13,383	13,383	15,054	15,054	15,054	16,725	12,869
28	333.4	Services	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054
29	334.4	Meters & Meter Installations	6,407	6,407	6,407	6,477	6,477	6,477	6,547	6,547	6,547	6,617	6,617	6,617	6,687	6,525
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	1,804	1,840	1,887	1,977	2,050	2,107	2,164	2,208	2,247	2,318	2,356	2,392	2,438	2,138
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	126,530	126,566	126,613	128,694	128,767	128,824	145,408	145,452	145,491	147,553	147,591	147,627	149,664	138,060
47		Subtotal Land & Land Rights	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070

234

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

108 [ ] =input field 6448 FWS

Silver Lake Oaks - Water

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

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)	(3)	(4)	(5)	(6)	(7)	(8)
			06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04
1		INTANGIBLE PLANT							
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
33		GENERAL PLANT							
34	303.5	Land & Land Rights	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	0

22

Schedule of Water Accumulated Depreciation By Primary Account- 2005		Florida Public Service Commission														
Monthly Accumulated Depreciation Balances- per books- 2005		Schedule: A-9														
Silver Lake Oaks - Water		Page: 2 of 8														
Docket No. 060368-W5		Preparer:														
Schedule Year Ended: 2005																
Historic [x] or Projected [ ]																
Line No.	Acct No.	(1) Account Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average Balance
			12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	
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	336.1	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	Disir. 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

5a

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Silver Lake Oaks

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	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

25/1

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

Florida Public Service Commission

Silver Lake Oaks - Water 108 6448 FWS Silver Lake Oaks - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2006  
 Historic [ ] or Projected [x]

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

Explanation: Provide Accumulated Depreciation balances by account for the period beginning 12/31/05 through 12/31/06, and 13 month averages for 2006

Line No.	Acct No.	(1) Account Name	(2)	(3)	(4)	(5)	(6)	(7)
			12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06
1		INTANGIBLE PLANT						Linked
2	301.1	Organization	0	0	0	0	0	19
3	302.1	Franchises	0	0	0	0	0	337
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	772
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	2,011
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	80
13	310.2	Power Generation Equipment	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	496
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	6,464
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	94
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	25,722
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	1,506
28	333.4	Services	0	0	0	0	0	1,362
29	334.4	Meters & Meter Installations	0	0	0	0	0	(548)
30	335.4	Hydrants	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	38,313

26



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

**Florida Public Service Commission**

**Silver Lake Oaks**  
**Docket No. 060368-WS**  
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
	2000		
30	Additions		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance		
	2001		
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance		
	2002		
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance		
	2003		
42	Additions		
43	Retirements		
44	Adjustments		
45	06/30/04 Amend. Order Balance	32,399	69,579
	2004		
46	Additions	1,660	2,359
47	Retirements	(892)	0
48	Adjustments	0	0
49	12/31/04 Balance	33,167	71,938
	2005		
50	Additions	3,444	4,719
51	Retirements	(6,527)	(568)
52	Adjustments	18	18
53	12/31/05 Balance	30,102	76,107
	2006		
54	Additions	3,697	4,872
55	Retirements	(1,712)	(6,932)
56	Adjustments	129	129
57	12/31/06 Balance	32,215	74,176
	2007		
58	Additions	4,224	6,278
59	Retirements	(1,500)	(2,108)
60	Adjustments	361	361
61	12/31/07 Balance	35,300	78,707

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

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

FWS Properties

Florida Public Service Commission

Silver Lake Oaks - 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	17	17	17	17	17	17	17
3	302.1	Franchises	301	301	301	301	301	301	301
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	694	694	694	694	694	694	694
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	1,320	1,320	1,320	1,320	1,320	1,320	1,320
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	72	72	72	72	72	72	72
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	5,530	5,530	5,530	5,530	5,530	5,530	5,530
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	22,757	22,757	22,757	22,757	22,757	22,757	22,757
27	331.4	Transm. & Distribution Mains	1,382	1,382	1,382	1,382	1,382	1,382	1,382
28	333.4	Services	1,162	1,162	1,162	1,162	1,162	1,162	1,162
29	334.4	Meters & Meter Installations	(836)	(836)	(836)	(836)	(836)	(836)	(836)
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	32,399	32,399	32,399	32,399	32,399	32,399	32,399

22

Schedule of Water Accumulated Depreciation By Primary Account- 2004		FWS Properties								Florida Public Service Commission	
Adjusted UPIS Balances- June through December Balances for Depn Exp Calc										Schedule:	A-9
Silver Lake Oaks - Water		Explanation: Provide Adjusted UPIS balances by account for the period beginning								Page:	UPIS 4 of 8
Docket No. 060368-WS		6/30/04 through the year ended 12/31/04								Preparer:	<name>
Schedule Year Ended: 2004											
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>											
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	60	60	60	60	60	60	60		
3	302.1	Franchises	907	907	907	907	907	907	907		
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	1,570	1,570	1,570	1,570	1,570	1,570	1,570		
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	13,087	13,087	13,087	13,087	13,087	13,087	13,087		
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0		
12	309.2	Supply Mains	166	166	166	166	166	166	166		
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0		
14	311.2	Pumping Equipment	11,791	11,791	11,791	11,791	11,791	11,791	11,791		
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	1,070	1,070	1,070	1,070	1,070	1,070	1,070		
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	359	359		
26	330.4	Distr. Reservoirs & Standpipes	69,263	69,263	69,263	69,263	69,263	69,263	69,263		
27	331.4	Transm. & Distribution Mains	3,357	3,357	3,357	3,357	3,357	3,357	3,357		
28	333.4	Services	5,054	5,054	5,054	5,054	5,054	5,054	5,054		
29	334.4	Meters & Meter Installations	2,767	2,767	2,767	2,767	2,767	2,767	2,767		
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	109,092	109,092	109,092	109,092	109,092	109,451	109,451		

27

Schedule of Water Accumulated Depreciation By Primary Account- 2004				FWS Properties						Florida Public Service Commission		
Depreciation Rates for Water Accounts- 2004												
Silver Lake Oaks - 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 Depr LOOKUP									
2	301.1	Organization	2.50%	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%			
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	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
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	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
21	339.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
22		TRANSMISSION & DISTRIBUTION PLANT										
23	303.4	Land & Land Rights										
24	304.4	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%			
25	311.4	Pumping Equipment	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	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
31	336.4	Backflow Prevention	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
32	339.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
33		GENERAL PLANT										
34	303.5	Land & Land Rights										
35	304.5	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%			
36	340.5	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
37	340.51	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
38	341.5	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
39	342.5	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
40	343.5	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
41	344.5	Laboratory Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%			
42	345.5	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
44	347.5	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
45	348.5	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			

20

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

FWS Properties

Florida Public Service Commission

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

Explanation: Provide monthly Depreciation Expense for 2004

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

Line No.	Acct No.	(1) AccountName	(2)	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec	
1		INTANGIBLE PLANT								
2	301.1	Organization		0	0	0	0	0	0	
3	302.1	Franchises		0	2	2	2	2	2	
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		4	4	4	4	4	4	
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		36	36	36	36	36	36	
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		49	49	49	49	49	49	
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	1	1	
26	330.4	Distr. Reservoirs & Standpipes		156	156	156	156	156	156	
27	331.4	Transm. & Distribution Mains		6	6	6	6	6	6	
28	333.4	Services		11	11	11	11	11	11	
29	334.4	Meters & Meter Installations		12	12	12	12	12	12	
30	335.4	Hydrants		0	0	0	0	0	0	
31	336.4	Backflow Prevention		0	0	0	0	0	0	
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	
33		GENERAL PLANT								
34	303.5	Land & Land Rights		0	0	0	0	0	0	
35	304.5	Structures & Improvements		0	0	0	0	0	0	
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0	
37	340.51	Computer Equipment		0	0	0	0	0	0	
38	341.5	Transportation Equipment		0	0	0	0	0	0	
39	342.5	Stores Equipment		0	0	0	0	0	0	
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0	
41	344.5	Laboratory Equipment		0	0	0	0	0	0	
42	345.5	Power Operated Equipment		0	0	0	0	0	0	
43	346.5	Communication Equipment		0	0	0	0	0	0	
44	347.5	Miscellaneous Equipment		0	0	0	0	0	0	
45	348.5	Other Tangible Plant		0	0	0	0	0	0	
46		TOTAL		276	276	276	276	278	278	1,660

31

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

FWS Properties

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Jul	Aug	Sep	Oct	Nov	Dec
1		INTANGIBLE PLANT							
2	301.1	Organization	0	0	0	0	0	0	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	(892)	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	(892)	0	(892)

32

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

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

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

[ ] =input field

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	0

33

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 Oaks - 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	17	17	17	17	18	18	18
3	302.1	Franchises	301	303	305	307	309	310	312
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	694	698	702	706	710	714	718
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	1,320	1,356	1,393	1,429	1,465	1,502	1,538
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	72	72	73	73	74	74	74
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	5,530	5,579	5,628	5,677	5,727	5,776	5,825
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	(891)	(889)
26	330.4	Distr. Reservoirs & Standpipes	22,757	22,913	23,069	23,225	23,381	23,537	23,693
27	331.4	Transm. & Distribution Mains	1,382	1,388	1,394	1,401	1,407	1,413	1,419
28	333.4	Services	1,162	1,173	1,183	1,194	1,204	1,215	1,225
29	334.4	Meters & Meter Installations	(836)	(824)	(813)	(801)	(790)	(778)	(767)
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	32,399	32,675	32,951	33,227	33,504	32,889	33,167
									33,167



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

Florida Public Service Commission

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

Silver Lake Oaks - 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.

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	60	60	60	60	60	60	60	60	60	60	60	60	60	60
3	302.1	Franchises	907	907	907	907	907	907	907	907	907	907	907	907	907	907
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	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570
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	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087
11	308.2	Infiltration Gallones & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	166	166	166	166	166	166	166	166	166	166	166	166	166	166
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	11,791	11,791	11,791	11,791	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	13,610
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	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070
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	359	359	359	359	359	359	359	359	359	359	359	359	359	359
26	330.4	Distr. Reservoirs & Standpipes	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263
27	331.4	Transm. & Distribution Mains	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357
28	333.4	Services	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054
29	334.4	Meters & Meter Installations	2,767	2,767	2,767	2,767	2,767	2,767	2,767	2,767	2,767	2,767	2,767	2,767	6,125	3,025
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	109,451	109,451	109,451	109,451	112,079	112,079	112,079	112,079	112,079	112,079	112,079	112,079	115,437	111,529

53

Schedule of Water Accumulated Depreciation By Primary Account- 2005													Florida Public Service Commission			
Depreciation Rates for Water Accounts- 2005													Schedule: A-9			
This Schedule shows the Commission Authorized Depreciation rates for 2005													Page: 2b			
Silver Lake Oaks - Water													Preparer: <name>			
Docket No. 060368-WS																
Schedule Year Ended: 2005																
Historic [x] or Projected [ ]																
Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) Monthly Rates	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	
1		INTANGIBLE PLANT														
2	301.1	Organization	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
3	302.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
4	339.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	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 & Inbound 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	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14	311.2	Pumping Equipment	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	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%	
19	311.3	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
20	320.3	Water Treatment Equipment	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	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%	
25	311.4	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
26	330.4	Dist. Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	
27	331.4	Transm. & Distribution Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
28	333.4	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
29	334.4	Meters & Meter Installations	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
30	335.4	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
31	336.4	Backflow Prevention	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
32	339.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
33		GENERAL PLANT														
34	303.5	Land & Land Rights	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	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
41	344.5	Laboratory Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	
42	345.5	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
44	347.5	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
45	348.5	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

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

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

Explanation: Provide the monthly Depreciation Expense for 2005

Florida Public Service Commission  
 Schedule: A-9  
 Page: 6 of 8  
 Preparer: <name>

Line No.	Acct No.	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End Dec	(15) 2005 Total
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	2
3	302.1	Franchises	2	2	2	2	2	2	2	2	2	2	2	2	2	23
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	4	4	4	4	4	4	4	4	4	4	4	4	4	48
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	36	36	36	36	36	36	36	36	36	36	36	36	36	436
11	308.2	Infiltration Galleries & Funnels	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	5
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	49	49	49	60	60	60	60	60	60	60	60	60	60	688
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	1	1	1	1	1	1	1	1	1	1	1	1	1	18
26	330.4	Dist. Reservoirs & Standpipes	156	156	156	156	156	156	156	156	156	156	156	156	156	1,872
27	331.4	Transm. & Distribution Mains	6	6	6	6	6	6	6	6	6	6	6	6	6	75
28	333.4	Services	11	11	11	11	11	11	11	11	11	11	11	11	11	126
29	334.4	Meters & Meter Installations	12	12	12	12	12	12	12	12	12	12	12	12	26	152
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	278	278	278	289	289	289	289	289	289	289	289	289	303	3,444

27

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

Florida Public Service Commission

Silver Lake Oaks - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2005  
 Historic  or Projected

=input field  
 Explanation: Provide Retirements for 2005

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs		0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		0	0	0	(6,527)	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	(6,527)
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services		0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations		0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention		0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL		0	0	0	(6,527)	0	0	0	0	0	0	0	0	(6,527)

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

Florida Public Service Commission

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

=input field

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

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

Line No.	Acct No	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Total
			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	Dislr. 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

66

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

Florida Public Service Commission

Silver Lake Oaks - Water  
 Docket No. 060368-W5  
 Schedule Year Ended: 2005  
 Historic [X] or Projected [ ]

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

Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month averages

Line No.	Acct No.	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	18	18	18	18	18	18	19	19	19	19	19	19	19	19
3	302.1	Franchises	312	314	316	318	320	322	324	326	327	329	331	333	335	324
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	718	722	726	730	734	738	742	746	750	753	757	761	765	742
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	1,538	1,574	1,611	1,647	1,684	1,720	1,756	1,793	1,829	1,865	1,902	1,938	1,974	1,756
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	74	75	75	76	76	76	77	77	78	78	78	79	79	77
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	5,825	5,874	5,923	5,972	(495)	(435)	(375)	(315)	(254)	(194)	(134)	(74)	(14)	1,639
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	(889)	(888)	(886)	(885)	(883)	(882)	(880)	(879)	(877)	(876)	(874)	(873)	(871)	(880)
26	330.4	Distr. Reservoirs & Standpipes	23,693	23,849	24,005	24,161	24,317	24,473	24,629	24,785	24,941	25,097	25,253	25,409	25,565	24,629
27	331.4	Transm. & Distribution Mains	1,419	1,426	1,432	1,438	1,444	1,450	1,457	1,463	1,469	1,475	1,481	1,488	1,494	1,457
28	333.4	Services	1,225	1,236	1,246	1,257	1,267	1,278	1,288	1,299	1,309	1,320	1,330	1,341	1,352	1,288
29	334.4	Meters & Meter Installations	(767)	(755)	(744)	(732)	(721)	(709)	(698)	(686)	(675)	(663)	(652)	(640)	(614)	(697)
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	33,167	33,444	33,722	34,000	27,761	28,050	28,338	28,627	28,916	29,204	29,493	29,781	30,084	30,353
			TRUE												30,084	

402

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Silver Lake Oaks

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	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	18	18	18	18	18	18	19	19	19	19	19	19	19	19
3	302.1	Franchises	312	314	316	318	320	322	324	326	327	329	331	333	335	324
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	718	722	726	730	734	738	742	746	750	753	757	761	765	742
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	1,538	1,574	1,611	1,647	1,684	1,720	1,756	1,793	1,829	1,865	1,902	1,938	1,974	1,756
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	74	75	75	76	76	76	77	77	78	78	78	79	79	77
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	5,825	5,874	5,923	5,972	(495)	(435)	(375)	(315)	(254)	(194)	(134)	(74)	(14)	1,639
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	(889)	(888)	(886)	(885)	(883)	(882)	(880)	(879)	(877)	(876)	(874)	(873)	(871)	(880)
26	330.4	Distr. Reservoirs & Standpipes	23,693	23,849	24,005	24,161	24,317	24,473	24,629	24,785	24,941	25,097	25,253	25,409	25,565	24,629
27	331.4	Transm. & Distribution Mains	1,419	1,426	1,432	1,438	1,444	1,450	1,457	1,463	1,469	1,475	1,481	1,488	1,494	1,457
28	333.4	Services	1,225	1,236	1,246	1,257	1,267	1,278	1,288	1,299	1,309	1,320	1,330	1,341	1,352	1,288
29	334.4	Meters & Meter Installations	(767)	(755)	(744)	(732)	(721)	(709)	(698)	(686)	(675)	(663)	(652)	(640)	(614)	(697)
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	1	5	11	18	3
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	33,167	33,444	33,722	34,000	27,761	28,050	28,338	28,627	28,916	29,205	29,498	29,792	30,102	30,355
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

407

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

Silver Lake Oaks - 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.

Florida Public Service Commission  
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	60	60	60	60	60	60	60	60	60	60	60	60	60	60
3	302.1	Franchises	907	907	907	907	907	907	907	907	907	907	907	907	907	907
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	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	3,893	1,749
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	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087
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	166	166	166	166	166	166	166	166	166	166	166	166	166	166
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	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419
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	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070
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	359	359	359	359	359	359	359	359	359	359	359	359	359	359
26	330.4	Distr. Reservoirs & Standpipes	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263	69,263
27	331.4	Transm. & Distribution Mains	3,357	3,357	3,357	3,357	3,357	3,357	5,585	5,585	5,585	7,813	7,813	7,813	10,041	5,414
28	333.4	Services	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054
29	334.4	Meters & Meter Installations	6,125	6,125	6,125	6,125	6,125	6,125	6,219	6,219	6,219	6,313	6,313	6,313	6,407	6,212
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	115,437	115,437	115,437	115,437	115,437	115,437	117,759	117,759	117,759	120,081	120,081	120,081	124,726	117,759



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

Florida Public Service Commission

Silver Lake Oaks - 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	Change to Guideline Lives												(15) Memo Guideline Rates	(16) Memo Guideline Lives		
				(3)	(4)	(5)	(6)	(7) Monthly Rates										(13)	(14)
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	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%	0.21%	2.50%	40
3	302.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
4	339.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
5		SOURCE OF SUPPLY & PUMPING PLANT																	
6	303.2	Land & Land Rights																	
7	304.2	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
8	305.2	Collect. & Impound Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	2.00%	50
9	306.2	Lake, River & Other Intakes	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
10	307.2	Wells & Springs	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.33%	40
11	308.2	Infiltration Galleries & Tunnels	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
12	309.2	Supply Mains	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	2.86%	35
13	310.2	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
15	339.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
16		WATER TREATMENT PLANT																	
17	303.3	Land & Land Rights																	
18	304.3	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
19	311.3	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
20	320.3	Water Treatment Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	4.55%	22
21	339.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
22		TRANSMISSION & DISTRIBUTION PLANT																	
23	303.4	Land & Land Rights																	
24	304.4	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
25	311.4	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
26	330.4	Distr. Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	2.70%	37
27	331.4	Transm. & Distribution Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%	43
28	333.4	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
29	334.4	Meters & Meter Installations	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
30	335.4	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%	45
31	336.4	Backflow Prevention	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
32	339.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	4.00%	25
33		GENERAL PLANT																	
34	303.5	Land & Land Rights																	
35	304.5	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
36	340.5	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
37	340.51	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	16.67%	6
38	341.5	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	16.67%	6
39	342.5	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
40	343.5	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	6.25%	16
41	344.5	Laboratory Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
42	345.5	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	8.33%	12
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	10.00%	10
44	347.5	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
45	348.5	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	10.00%	10

42

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

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

Explanation: Provide the monthly Depreciation Expense for 2006

Florida Public Service Commission  
 Schedule: A-9  
 Page: 6 of 8  
 Preparer: <name>

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	2
3	302.1	Franchises		2	2	2	2	2	2	2	2	2	2	2	2	23
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		4	4	4	4	4	4	4	4	4	4	4	10	55
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		36	36	36	36	36	36	36	36	36	36	36	36	436
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	5
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		60	60	60	60	60	60	60	60	60	60	60	60	721
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		1	1	1	1	1	1	1	1	1	1	1	1	18
26	330.4	Distr. Reservoirs & Standpipes		156	156	156	156	156	156	156	156	156	156	156	156	1,872
27	331.4	Transm. & Distribution Mains		6	6	6	6	7	11	11	11	15	15	15	19	129
28	333.4	Services		11	11	11	11	11	11	11	11	11	11	11	11	126
29	334.4	Meters & Meter Installations		26	26	26	26	26	26	26	26	26	26	26	27	311
30	335.4	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention		0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL		303	303	303	303	303	308	308	308	312	312	312	323	3,697

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

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

Explanation: Provide Retirements for 2006

[ ] =input field

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) 2006 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	(677)	(677)
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	(272)	0	0	(272)	0	0	(272)	(816)
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	(73)	0	0	(73)	0	0	(73)	(219)
30	335.4	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention		0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL		0	0	0	0	0	(345)	0	0	(345)	0	0	(1,022)	(1,712)

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

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total
1		INTANGIBLE PLANT														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

MS

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

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	19	19	20	20	20	20	20	20	20	20	21	21	21	20
3	302.1	Franchises	335	337	339	341	343	344	346	348	350	352	354	356	358	346
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	765	769	773	777	781	785	789	793	798	802	806	810	143	738
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	1,974	2,011	2,047	2,083	2,120	2,156	2,192	2,229	2,265	2,302	2,338	2,374	2,411	2,192
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	79	80	80	80	81	81	81	82	82	83	83	83	84	81
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	(14)	46	106	166	226	286	346	406	467	527	587	647	707	346
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	(871)	(870)	(868)	(867)	(865)	(864)	(862)	(861)	(859)	(858)	(856)	(855)	(853)	(862)
26	330.4	Distr. Reservoirs & Standpipes	25,565	25,721	25,877	26,033	26,189	26,345	26,501	26,657	26,813	26,969	27,125	27,281	27,437	26,501
27	331.4	Transm. & Distribution Mains	1,494	1,500	1,506	1,513	1,519	1,525	1,264	1,275	1,286	1,029	1,044	1,059	807	1,294
28	333.4	Services	1,352	1,362	1,373	1,383	1,394	1,404	1,415	1,425	1,436	1,446	1,457	1,467	1,478	1,415
29	334.4	Meters & Meter Installations	(614)	(589)	(563)	(538)	(512)	(487)	(534)	(508)	(482)	(529)	(503)	(476)	(523)	(528)
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	30,084	30,386	30,689	30,992	31,294	31,597	31,560	31,867	32,175	32,143	32,455	32,767	32,068	31,544
			TRUE												32,068.48	

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Silver Lake Oaks

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [ ] Projected [ X ]

Schedule: A-9

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) 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	19	19	20	20	20	20	20	20	20	20	21	21	21	20
3	302.1	Franchises	335	337	339	341	343	344	346	348	350	352	354	356	358	346
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	765	769	773	777	781	785	789	793	798	802	806	810	143	738
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	1,974	2,011	2,047	2,083	2,120	2,156	2,192	2,229	2,265	2,302	2,338	2,374	2,411	2,192
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	79	80	80	80	81	81	81	82	82	83	83	83	84	81
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	(14)	46	106	166	226	286	346	406	467	527	587	647	707	346
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	(871)	(870)	(868)	(867)	(865)	(864)	(862)	(861)	(859)	(858)	(856)	(855)	(853)	(862)
26	330.4	Dist. Reservoirs & Standpipes	25,565	25,721	25,877	26,033	26,189	26,345	26,501	26,657	26,813	26,969	27,125	27,281	27,437	26,501
27	331.4	Transm. & Distribution Mains	1,494	1,500	1,506	1,513	1,519	1,525	1,264	1,275	1,286	1,029	1,044	1,059	807	1,294
28	333.4	Services	1,352	1,362	1,373	1,383	1,394	1,404	1,415	1,425	1,436	1,446	1,457	1,467	1,478	1,415
29	334.4	Meters & Meter Installations	(614)	(589)	(563)	(538)	(512)	(487)	(534)	(508)	(482)	(529)	(503)	(476)	(523)	(528)
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	18	25	32	40	47	58	68	79	90	101	111	122	147	72
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	30,102	30,411	30,721	31,031	31,341	31,655	31,628	31,947	32,265	32,243	32,566	32,889	32,215	31,616
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

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

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

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

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	60	60	60	60	60	60	60	60	60	60	60	60	60	60
3	302.1	Franchises	907	907	907	907	907	907	907	907	907	907	907	907	907	907
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	3,893	3,893	3,893	3,893	3,893	3,893	3,893	3,893	3,893	3,893	3,893	3,893	3,893	3,893
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	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087
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	166	166	166	166	166	166	166	166	166	166	166	166	166	166
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	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419	14,419
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	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070
18	304.3	Structures & Improvements	0	0	0	250	250	250	10,500	10,500	10,500	10,750	10,750	10,750	11,000	5,808
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	359	359	359	359	359	359	359	359	359	359	359	359	359	359
26	330.4	Distr. Reservoirs & Standpipes	69,263	69,263	69,263	69,263	69,263	69,263	73,799	73,799	73,799	73,799	73,799	73,799	73,799	71,705
27	331.4	Transm. & Distribution Mains	10,041	10,041	10,041	11,712	11,712	11,712	13,383	13,383	13,383	15,054	15,054	15,054	16,725	12,869
28	333.4	Services	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054
29	334.4	Meters & Meter Installations	6,407	6,407	6,407	6,477	6,477	6,477	6,547	6,547	6,547	6,617	6,617	6,617	6,687	6,525
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	124,726	124,726	124,726	126,717	126,717	126,717	143,244	143,244	143,244	145,235	145,235	145,235	147,226	135,922

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

Florida Public Service Commission

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

This Schedule shows the Depreciation rates based on Guideline Lives

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

Line No.	Acct No	(1) Account Name	(2) Annual Rate	(7) Monthly Rates												(14) Dec
				(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov		
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%



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

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

Explanation: Provide the monthly Depreciation Expense for 2007

Florida Public Service Commission  
 Schedule: A-9  
 Page: 6 of 8  
 Preparer: <name>

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	2
3	302.1	Franchises		2	2	2	2	2	2	2	2	2	2	2	2	23
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		10	10	10	10	10	10	10	10	10	10	10	10	122
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		36	36	36	36	36	36	36	36	36	36	36	36	436
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	5
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		60	60	60	60	60	60	60	60	60	60	60	60	721
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	1	1	1	27	27	27	28	28	28	29	197
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		1	1	1	1	1	1	1	1	1	1	1	1	18
26	330.4	Distr. Reservoirs & Standpipes		156	156	156	156	156	166	166	166	166	166	166	166	1,943
27	331.4	Transm. & Distribution Mains		19	19	23	23	23	26	26	26	29	29	29	32	305
28	333.4	Services		11	11	11	11	11	11	11	11	11	11	11	11	126
29	334.4	Meters & Meter Installations		27	27	27	27	27	27	27	27	28	28	28	28	327
30	335.4	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention		0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL		323	323	327	327	327	368	368	368	372	372	372	376	4,223.68
																4,223.68

Schedule of Water Accumulated Depreciation By Primary Account- 2007

Retirements- 2007

=input field

Silver Lake Oaks - Water

Docket No. 060368-WS

Explanation: Provide Retirements for 2007

Schedule Year Ended: 2007

Historic [ ] or Projected [x]

Florida Public Service Commission

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

Line No	Acct No	(1) AccountName	(13) Test Year End												(15) 2007 Total	
			(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(14) Dec		
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	(464)	0	0	0	0	0	0	(464)
27	331.4	Transm. & Distribution Mains		0	0	(204)	0	0	(204)	0	0	(204)	0	0	(204)	(816)
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	(55)	0	0	(55)	0	0	(55)	0	0	(55)	(220)
30	335.4	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention		0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL		0	0	(259)	0	0	(723)	0	0	(259)	0	0	(259)	(1,500)

Schedule of Water Accumulated Depreciation By Primary Account- 2007

Florida Public Service Commission

Adjustments to Accumulated Depreciation-2007

[ ] =input field

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

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

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

Line No.	Acct No.	AccountName	(1)	(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	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	0

51

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

Florida Public Service Commission

Silver Lake Oaks - 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)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average Balance
			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	
1		INTANGIBLE PLANT														
2	301.1	Organization	21	21	21	21	21	21	22	22	22	22	22	22	22	22
3	302.1	Franchises	358	360	361	363	365	367	369	371	373	375	377	378	380	369
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	143	153	163	173	184	194	204	214	224	234	244	254	265	204
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	2,411	2,447	2,483	2,520	2,556	2,592	2,629	2,665	2,701	2,738	2,774	2,810	2,847	2,629
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	84	84	85	85	85	86	86	87	87	87	88	88	89	86
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	707	767	827	887	947	1,007	1,067	1,127	1,187	1,248	1,308	1,368	1,428	1,067
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	1	1	1	2	29	57	84	112	140	168	197	61
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	(853)	(852)	(850)	(849)	(847)	(846)	(844)	(843)	(841)	(840)	(838)	(837)	(835)	(844)
26	330.4	Distr. Reservoirs & Standpipes	27,437	27,593	27,749	27,905	28,061	28,217	27,919	28,085	28,252	28,418	28,584	28,750	28,916	28,145
27	331.4	Transm. & Distribution Mains	807	826	846	864	887	910	932	958	983	1,009	1,038	1,067	1,095	602
28	333.4	Services	1,478	1,488	1,499	1,509	1,520	1,531	1,541	1,552	1,562	1,573	1,583	1,594	1,604	1,541
29	334.4	Meters & Meter Installations	(523)	(496)	(469)	(497)	(470)	(443)	(471)	(444)	(416)	(444)	(416)	(389)	(416)	(453)
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	32,068.48	32,392	32,715	32,783	33,110	33,438	33,083	33,450	33,818	33,931	34,303	34,675	34,792	33,428
			TRUE													TRUE

SZA

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance  
 Silver Lake Oaks  
 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	21	21	21	21	21	21	22	22	22	22	22	22	22	22
3	302.1	Franchises	358	360	361	363	365	367	369	371	373	375	377	378	380	369
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	143	153	163	173	184	194	204	214	224	234	244	254	265	204
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	2,411	2,447	2,483	2,520	2,556	2,592	2,629	2,665	2,701	2,738	2,774	2,810	2,847	2,629
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	84	84	85	85	85	86	86	87	87	87	88	88	89	86
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	707	767	827	887	947	1,007	1,067	1,127	1,187	1,248	1,308	1,368	1,428	1,067
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	1	1	2	29	57	84	112	140	168	197	61
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	(853)	(852)	(850)	(849)	(847)	(846)	(844)	(843)	(841)	(840)	(838)	(837)	(835)	(844)
26	330.4	Distr. Reservoirs & Standpipes	27,437	27,593	27,749	27,905	28,061	28,217	27,919	28,085	28,252	28,418	28,584	28,750	28,916	28,145
27	331.4	Transm. & Distribution Mains	807	826	846	864	887	910	932	958	983	1,009	1,038	1,067	1,095	602
28	333.4	Services	1,478	1,488	1,499	1,509	1,520	1,531	1,541	1,552	1,562	1,573	1,583	1,594	1,604	1,541
29	334.4	Meters & Meter Installations	(523)	(496)	(469)	(443)	(417)	(391)	(365)	(340)	(316)	(293)	(271)	(250)	(229)	(453)
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	147	173	199	226	255	284	314	345	376	408	441	474	508	319
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	32,215	32,564	32,914	33,009	33,365	33,722	33,397	33,795	34,194	34,339	34,744	35,149	35,300	33,747
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

52-26

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)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Cash CIAC: 1 Water Treatment Equipment 0 0 0 0 0 0 0 0 0 2 Meter Fees 0 0 0 0 0 0 0 0 0 3 Main Extension Charge 0 0 0 0 0 0 0 0 0 4 Service Installation Fees 0 0 0 0 0 0 0 0 0 5 Total Cash CIAC 0 0 0 0 0 0 0 0 0 Property CIAC: 6 Dist Reservoirs & Standpipes 0 0 0 0 0 0 0 0 0 7 T&D Mains 0 0 0 0 0 0 0 0 0 8 Services 0 0 0 0 0 0 0 0 0 9 Meters/Meter Installation 0 0 0 0 0 0 0 0 0 10 Hydrants 0 0 0 0 0 0 0 0 0 11 Total Property CIAC 0 0 0 0 0 0 0 0 0 12 Total Water CIAC 0 0 0 0 0 0 0 0 0										
Schedule of Water Contributions in Aid of Construction by Classification- 2004 June through December CIAC Balances per Books - 2004 Silver Lake Oaks - Water Docket No. 060388-WS 271 6448 FWS Silver Lake Oaks - Water Explanation: Provide the CIAC Balances by month by Classification beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA) through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.										
Schedule: A-12 Page: 2 of 2 Preparer:										
Florida Public Service Commission										

Schedule of Water Contributions In Aid of Construction by Classification - 2005													Florida Public Service Commission		
CIAC Balances per Books - 2005															
				271		6448		FWS		Silver Lake Oaks - Water				Schedule: A-12	
Silver Lake Oaks - Water														Page: 2 of	
Docket No. 060368-WS														Preparer:	
Schedule Year Ended: 2005															
Historic [x] or Projected [ ]															
Line No.	Description	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

540

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance  
**Silver Lake Oaks**  
**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
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

541



Schedule of Water Contributions in Aid of Construction by Classification- 2006							
CIAC Balances per Books- 2006							
Silver Lake Oaks - Water		271	6448	FWS	Silver Lake Oaks - Water		
Docket No. 060368-WS		Explanation: Provide the CIAC Balances by month by Classification for 2006					
Schedule Year Ended: 2006							
Historic [x] or Projected [x]							
		(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06
	Cash CIAC:						from Adj bal
1	Water Treatment Equipment	0	0	0	0	0	2
2	Meter Fees	0	0	0	0	0	125
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	127
	Property CIAC:						from Adj bal
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	2,772
8	Services	0	0	0	0	0	1,820
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	4,592
12	Total Water CIAC	0	0	0	0	0	4,719

55

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

**Florida Public Service Commission**

**Silver Lake Oaks**  
**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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
	2000		
23	Additions		
24	Adjustments		
25	12/31/00 Balance		
	2001		
26	Additions		
27	Adjustments		
28	12/31/01 Balance		
	2002		
29	Additions		
30	Adjustments		
31	12/31/02 Balance		
	2003		
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	4,719	18,377
	2004		
35	Additions	0	0
36	Adjustments	0	0
37	12/31/04 Balance	4,719	18,377
	2005		
38	Additions	0	0
39	Adjustments	0	0
40	12/31/05 Balance	4,719	18,377
	2006		
41	Additions	0	0
42	Adjustments	0	0
43	12/31/06 Balance	4,719	18,377
	2007		
44	Additions	0	0
45	Adjustments	0	0
46	12/31/07 Balance	4,719	18,377

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

CONVERT AMENDATORY ORDER BALANCES

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

Florida Public Service Commission

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

Schedule: A-12  
 Page:  
 Preparer:

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

	Cronin Jackson 06/30/04	Amendatory Order Adjustment	Allocation to match Amendatory Order Total @ 6/30/04	Categories-lines 22 to 35 below
Cash CIAC:				
1	Capacity Charges 271.1	0	0	Water Treatment Equipment
2	Meter Fees	125	125	Meter Fees
3	CIAC-1999 Acquisition	0	0	Water Treatment Equipment
4	Unclaimed Refunds	2	2	Water Treatment Equipment
5	Main Ext Charge	0	0	Main Extension Charge
6	Serv Install Charge	0	0	Service Installation Charge
7	Total Cash CIAC	127	127	
Property CIAC 271.5				
8	Dist Res & Standpipes	0	0	Dist Res & Standpipes
9	T&D Mains	2,772	2,772	T&D Mains
10	Services	1,820	1,820	Services
11	Meter/Meter Installation	0	0	Meter/Meter Installation
21	Hydrants	0	0	Hydrants
22	Total Property CIAC	4,592	4,592	
23	Total Water CIAC	4,719	4,719	

should be 4,719 <diff

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

Line No.	Description	Amendatory Order Balances as Calculated
Cash CIAC:		
24	Water Treatment Equipment	2
25	Meter Fees	125
26	Main Extension Charge	0
27	Service Installation Fees	0
28	Total Cash CIAC	127
Property CIAC:		
29	Dist Res & Standpipes	0
30	T&D Mains	2,772
31	Services	1,820
32	Meter/Meter Installation	0
33	Hydrants	0
34	Total Property CIAC	4,592
35	Total Water CIAC	4,719

TRUE

57

Schedule of Water Contributions in Aid of Construction by Classification- 2004									Florida Public Service Commission	
CIAC Amendatory Order Balances as of 6/30/04									Schedule: A-12	
Silver Lake Oaks - Water									Page: 5 of 8	
Docket No. 060368-WS									Preparer:	
Schedule Year Ended: 2004										
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>										
Explanation: Provide the CIAC Balances by month by Classification based on amounts in the PSC's Amendatory Order										
Line No.	(1) Description	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04		
Cash CIAC:										
1	Water Treatment Equipment	2	2	2	2	2	2	2		
2	Meter Fees	125	125	125	125	125	125	125		
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	127	127	127	127	127	127	127		
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0		
7	T&D Mains	2,772	2,772	2,772	2,772	2,772	2,772	2,772		
8	Services	1,820	1,820	1,820	1,820	1,820	1,820	1,820		
9	Meters/Meter Installation	0	0	0	0	0	0	0		
10	Hydrants	0	0	0	0	0	0	0		
11	Total Property CIAC	4,592	4,592	4,592	4,592	4,592	4,592	4,592		
12	Total Water CIAC	4,719	4,719	4,719	4,719	4,719	4,719	4,719		
TRUE										

85

Schedule of Water Contributions in Aid of Construction by Classification - 2004		CIAC Additions - July through December 2004													
Silver Lake Oaks - Water															
Docket No. 060368-WS															
Schedule Year Ended: 2004															
Historic [x] or Projected [ ]															
Line	Description	July	Aug	Sep	Oct	Nov	Dec	CIAC acct							
1	Capacity Charges	271.1													
2	Meter Fees							334	0	0	0	0			
3	CIAC-1999 Acquisition														
4	Unclaimed Refunds														
5	Main Ext Charge							331	0	0	0	0			
6	Serv Install Charge							333	0	0	0	0			
7	Total Cash CIAC							0	0	0	0	0			
Property CIAC	271.5														
8	Dist Res & Standpipes														
9	T&D Mains														
10	Services														
11	Meter/Meter Installation														
21	Hydrants														
22	Total Property CIAC														
23	Total Water CIAC														

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

Schedule of Water Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission		
Adjustments to CIAC-July through December 2004								Schedule: A-12		
Silver Lake Oaks - Water								Page: 8 of 8		
Docket No. 060368-WS								Preparer:		
Schedule Year Ended: 2004										
Historic [x] or Projected [ ]										
Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2004										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
Line No.	Description	July	Aug	Sep	Oct	Nov	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	0	

60

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)	(2)	(3)	(4)	(5)	(6)	(7)	
Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.									
Schedule of Water Contributions in Aid of Construction by Classification- 2004 Adjusted CIAC Balances- June through December 2004 Silver Lake Oaks - Water Docket No. 060368-MS Schedule Year Ended: 2004 Historic [X] or Projected [ ]									
1	Water Treatment Equipment	2	2	2	2	2	2	2	
2	Meter Fees	125	125	125	125	125	125	125	
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	127	127	127	127	127	127	127	
Property CIAC:									
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	
7	T&D Mains	2,772	2,772	2,772	2,772	2,772	2,772	2,772	
8	Services	1,820	1,820	1,820	1,820	1,820	1,820	1,820	
9	Meters/Meter Installation	0	0	0	0	0	0	0	
10	Hydrants	0	0	0	0	0	0	0	
11	Total Property CIAC	4,592	4,592	4,592	4,592	4,592	4,592	4,592	
12	Total Water CIAC	4,719	4,719	4,719	4,719	4,719	4,719	4,719	TRUE

Florida Public Service Commission

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

Schedule of Water Contributions in Aid of Construction by Classification - 2005															
CIAC Additions - 2005															
Silver Lake Oaks - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [X] or Projected [ ]															
Explanation: Provide a Schedule showing additions to CIAC during 2005															
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) 2005 Total
	Cash CIAC:														
1	Water Treatment Equipment	320	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	334	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	331	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	333	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
	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 - 2005															
Adjustments to CIAC - 2005															
Silver Lake Oaks - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [X] or Projected [ ]															
Explanation: Provide Adjustments to CIAC Ammendatory Order balances other than changes resulting from CIAC Additions for 2005															
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) 2005 Total
	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

62



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

Florida Public Service Commission

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

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

Explanation: Provide Adjusted CIAC balances by account for 2005

Line No.	Description	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
<b>Cash CIAC:</b>															
1	Water Treatment Equipment	2	2	2	2	2	2	2	2	2	2	2	2	2	2
2	Meter Fees	125	125	125	125	125	125	125	125	125	125	125	125	125	125
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	127	127	127	127	127	127	127	127	127	127	127	127	127	127
<b>Property CIAC:</b>															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772
8	Services	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820
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	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592
12	Total Water CIAC	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719
														TRUE	

634

Schedule of Water Contributions in Aid of Construction By Classification

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

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	2	2	2	2	2	2	2	2	2	2	2	2	2	2
2	Meter Fees	125	125	125	125	125	125	125	125	125	125	125	125	125	125
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	127	127	127	127	127	127	127	127	127	127	127	127	127	127
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772
8	Services	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820
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	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592
12	Total Water CIAC	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	2	2	2	2	2	2	2	2	2	2	2	2	2	2
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465
21	Services to Customers	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375
28	Total Sewer CIAC	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377

631

Schedule of Water Contributions in Aid of Construction by Classification - 2006		Florida Public Service Commission													
CIAC Additions - 2006		Schedule: A-12 Page: 6 of 8 Preparer:													
Silver Lake Oaks - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [X] or Projected [X]		Explanation: Provide a Schedule showing additions to CIAC during 2006.													
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) 2006 Total
1	Cash CIAC:														
2	Water Treatment Equipment	320	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Fees	334	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Main Extension Charge	331	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	333	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Property CIAC:														
7	Dist Reservoirs & Standpipes														
8	T&D Mains														
9	Services														
10	Meters/Meter Installation														
11	Hydrants														
	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Schedule of Water Contributions in Aid of Construction by Classification - 2006		Florida Public Service Commission													
Adjustments to CIAC-2006		Schedule: A-12 Page: 8 of 8 Preparer:													
Silver Lake Oaks - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [X] or Projected [X]		Explanation: Provide Adjustments to CIAC Ammendatory Order balances other than changes resulting from CIAC Additions for 2006.													
Line No.	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) 2006 Total
1	Cash CIAC:														
2	Water Treatment Equipment														
3	Meter Fees														
4	Main Extension Charge														
5	Service Installation Fees														
	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Property CIAC:														
7	Dist Reservoirs & Standpipes														
8	T&D Mains														
9	Services														
10	Meters/Meter Installation														
11	Hydrants														
	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

64

659

Line	No.	Description	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	12/31/06	Average Balance
Schedule of Water Contributions in Aid of Construction by Classification - 2006																
Adjusted CIAC Balances - 2006																
Silver Lake Oaks - Water																
Docket No. 060368-WS																
Schedule Year Ended: 2006																
Historic [x] or Projected [x]																
Explanation: Provide Adjusted CIAC balances by account for 2006																
Preparer:																
Page: 4 of 8																
Schedule: A-12																
Florida Public Service Commission																
1		Cash CIAC	2	2	2	2	2	2	2	2	2	2	2	2	2	2
1		Water Treatment Equipment	2	2	2	2	2	2	2	2	2	2	2	2	2	2
2		Meter Fees	125	125	125	125	125	125	125	125	125	125	125	125	125	125
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	127	127	127	127	127	127	127	127	127	127	127	127	127	127
Property CIAC:																
6		Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		T&D Mains	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772
8		Services/Meter Installation	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820
9		Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11		Total Property CIAC	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592
12		Total Water CIAC	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719

TRUE

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance  
 Silver Lake Oaks  
 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
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	2	2	2	2	2	2	2	2	2	2	2	2	2	2
2	Meter Fees	125	125	125	125	125	125	125	125	125	125	125	125	125	125
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	127	127	127	127	127	127	127	127	127	127	127	127	127	127
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772
8	Services	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820
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	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592
12	Total Water CIAC	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	2	2	2	2	2	2	2	2	2	2	2	2	2	2
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465
21	Services to Customers	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375
28	Total Sewer CIAC	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377

154

Schedule of Water Contributions in Aid of Construction by Classification- 2007																
CIAC Additions - 2007																
Silver Lake Oaks - Water Docket No. 060368-W5 Schedule Year Ended: 2007 Historic [ ] or Projected [X]																
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	Total
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
1	Cash CIAC															0
2	Water Treatment Equipment															0
3	Meter Fees															0
4	Main Extension Charge															0
5	Service Installation Fees															0
	Total Cash CIAC															0
6	Property CIAC:															0
7	Dist Reservoirs & Standpipes															0
8	T&D Mains															0
9	Services															0
10	Meters/Meter Installation															0
11	Hydrants															0
	Total Property CIAC															0
12	Total Water CIAC															0
Schedule of Water Contributions in Aid of Construction by Classification- 2007																
Adjustments to CIAC- 2007																
Silver Lake Oaks - Water Docket No. 060368-W5 Schedule Year Ended: 2007 Historic [ ] or Projected [X]																
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	Total
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
1	Cash CIAC															0
2	Water Treatment Equipment															0
3	Meter Fees															0
4	Main Extension Charge															0
5	Service Installation Fees															0
	Total Cash CIAC															0
6	Property CIAC:															0
7	Dist Reservoirs & Standpipes															0
8	T&D Mains															0
9	Services															0
10	Meters/Meter Installation															0
11	Hydrants															0
	Total Property CIAC															0
12	Total Water CIAC															0

66

Schedule of Water Contributions in Aid of Construction by Classification- 2007													Florida Public Service Commission		
Adjusted CIAC Balances- 2007													Schedule:	A-12	
Silver Lake Oaks - Water													Page:	4 of 8	
Docket No. 060368-WS													Preparer:		
Schedule Year Ended: 2007													Explanation: Provide Adjusted CIAC balances by account for 2007		
Historic <input type="checkbox"/> or Projected <input checked="" type="checkbox"/>															
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	2	2	2	2	2	2	2	2	2	2	2	2	2	2
2	Meter Fees	125	125	125	125	125	125	125	125	125	125	125	125	125	125
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	127	127	127	127	127	127	127	127	127	127	127	127	127	127
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772
8	Services	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820
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	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592
12	Total Water CIAC	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719
													4 yr	TRUE	
														FALSE	

672

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Silver Lake Oaks

Docket No. 060368-WS

Test Year Ending 12/31/07

Schedule: A-12

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	2	2	2	2	2	2	2	2	2	2	2	2	2	2
2	Meter Fees	125	125	125	125	125	125	125	125	125	125	125	125	125	125
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	127	127	127	127	127	127	127	127	127	127	127	127	127	127
Property CIAC															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772
8	Services	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820
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	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592
12	Total Water CIAC	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	2	2	2	2	2	2	2	2	2	2	2	2	2	2
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465
21	Services to Customers	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375
28	Total Sewer CIAC	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377

1767



Schedule of Water Amortization of CIAC by Classification- 2004											
June through December Accum Amort CIAC Balances per Books- 2004											
Silver Lake Oaks - Water											
Docket No. 060368-WS											
Schedule Year Ended: 2004											
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>											
through the year ended 12/31/04. While 2005 is the historical test year, balances beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA)											
Explanation: Provide the Amort of CIAC Balances per books by month by Classification											
Preparer: Silver Lake Oaks - Water											
Page: 2 of 2											
Schedule: A-14											
Florida Public Service Commission											
Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)			
No.	Description										
	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04				
Cash CIAC:											
1	0	0	0	0	0	0	0	0	Water Treatment Equipment		
2	0	0	0	0	0	0	0	0	Meter Fees		
3	0	0	0	0	0	0	0	0	Main Extension Charge		
4	0	0	0	0	0	0	0	0	Service Installation Fees		
Total Cash CIAC											
5	0	0	0	0	0	0	0	0			
Property CIAC:											
6	0	0	0	0	0	0	0	0	Dist Reservoirs & Standpipes		
7	0	0	0	0	0	0	0	0	T&D Mains		
8	0	0	0	0	0	0	0	0	Services		
9	0	0	0	0	0	0	0	0	Meters/Meter Installation		
10	0	0	0	0	0	0	0	0	Hydrants		
Total Property CIAC											
11	0	0	0	0	0	0	0	0			
Total Water CIAC											
12	0	0	0	0	0	0	0	0			

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 Oaks - Water						Page: 2 of 2									
Docket No. 060365-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	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	Average Balance
272															
				6448	FWS	Silver Lake Oaks - Water									
				Explanation: Provide the Amort of CIAC Balances per books by month by Classification for the year ended 12/31/05.											
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/Water 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

692

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

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

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

698

Schedule of Water Amortization of CIAC by Classification- 2006							
				Input field			
Silver Lake Oaks - Water		272	6448	FWS	Silver Lake Oaks - Water		
Docket No. 060368-WS		Explanation: Provide the Amort of CIAC Balances by month by Classification for the year ended 12/31/06					
Schedule Year Ended: 2006							
Historic [x] or Projected [x]							
		(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06
Cash CIAC:							
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

70

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

**Florida Public Service Commission**

**Silver Lake Oaks**  
**Docket No. 060368-WS**  
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
	2000		
23	Additions		
24	Adjustments		
25	12/31/00 Balance	<hr/>	<hr/>
	2001		
26	Additions		
27	Adjustments		
28	12/31/01 Balance	<hr/>	<hr/>
	2002		
29	Additions		
30	Adjustments		
31	12/31/02 Balance	<hr/>	<hr/>
	2003		
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	<hr/> 2,337	<hr/> 10,866
	2004		
35	Additions	57	210
36	Adjustments	<hr/> 0	<hr/> 0
37	12/31/04 Balance	2,394	11,076
	2005		
38	Additions	167	420
39	Adjustments	<hr/> 0	<hr/> 0
40	12/31/05 Balance	2,560	11,496
	2006		
41	Additions	115	420
42	Adjustments	<hr/> 0	<hr/> 0
43	12/31/06 Balance	2,676	11,916
	2007		
44	Additions	116	420
45	Adjustments	<hr/> 0	<hr/> 0
46	12/31/07 Balance	2,792	12,336

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

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

Schedule: A-12  
 Page:  
 Preparer:

Line No.	Description	Cronin Jackson 06/30/04 From Lookup	Amendatory Order Adjustment	Allocation to match Amendatory Order Total @ 6/30/04	Categories-lines 22 to 35 below
Cash CIAC:					
1	Capacity Charges 271.1	0		0	Water Treatment Equipment
2	Meter Fees	(87)		(87)	Meter Fees
3	CIAC-1999 Acquisition	0		0	Water Treatment Equipment
4	Unclaimed Refunds	1		1	Water Treatment Equipment
5	Main Ext Charge	0		0	Main Extension Charge
6	Serv Install Charge	0		0	Service Installation Charge
7	Total Cash CIAC	(86)	0	(86)	
Property CIAC 271.5: 271.5					
8	Dist Res & Standpipes	330.4	0	0	Dist Res & Standpipes
9	T&D Mains	331.4	1,402	1,402	T&D Mains
10	Services	333.4	1,021	1,021	Services
11	Meter/Meter Installation	334.4	0	0	Meter/Meter Installation
21	Hydrants	335.4	0	0	Hydrants
22	Total Property CIAC	2,423	0	2,423	
23	Total Water CIAC	2,337	0	2,337	
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			1	
25	Meter Fees			(87)	
26	Main Extension Charge			0	
27	Service Installation Fees			0	
28	Total Cash CIAC			(86)	
Property CIAC:					
29	Dist Res & Standpipes			0	
30	T&D Mains			1,402	
31	Services			1,021	
32	Meter/Meter Installation			0	
33	Hydrants			0	
34	Total Property CIAC			2,423	
35	Total Water CIAC			2,337	TRUE

72

Schedule of Water Amortization of CIAC by Classification - 2004 Amort of CIAC Amendatory Order Balances as of 6/30/04								Florida Public Service Commission	
Silver Lake Oaks - Water								Schedule: A-14	
Docket No. 060368-WS								Page: 2, wrk-1	
Schedule Year Ended: 2004								Preparer:	
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 Amendatory Order issued February 27, 2006									
	(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	1	1	1	1	1	1	1	
2	Meter Fees	(87)	(87)	(87)	(87)	(87)	(87)	(87)	
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	(86)	(86)	(86)	(86)	(86)	(86)	(86)	
Property CIAC:									
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	
7	T&D Mains	1,402	1,402	1,402	1,402	1,402	1,402	1,402	
8	Services	1,021	1,021	1,021	1,021	1,021	1,021	1,021	
9	Meters/Meter Installation	0	0	0	0	0	0	0	
10	Hydrants	0	0	0	0	0	0	0	
11	Total Property CIAC	2,423	2,423	2,423	2,423	2,423	2,423	2,423	
12	Total Water CIAC	2,337	2,337	2,337	2,337	2,337	2,337	2,337	

73

CALCULATE CIAC AMORTIZATION RATES		Florida Public Service Commission	
Schedule of Water Amortization of CIAC by Classification - 2004		Schedule: A-12	
Calculate Amortization Rates		Page:	
Silver Lake Oaks - Water		Preparer:	
Docket No. 060368-WS		Monthly Dep'n Rate	
Schedule Year Ended: 2004		Annual Dep'n Rate	
Historic [x] or Projected [ ]		Categories-lines to below	
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)			
1	Cash CIAC		
2	Capacity Charges	271.1	0.26%
3	CIAC-1999 Acquisition	271.3	0.26%
4	Unclaimed Refunds	271.3	0.26%
5	Main Ext Charge	271.3	0.19%
6	Serv Install Charge	271.3	0.21%
7	Meter Fees	271.3	0.42%
	Total Cash CIAC		
8	Contributed Property	271.2	0.23%
9	Dist Res & Standpipe	330.4	0.19%
10	T&D Mains	331.4	0.21%
11	Services	333.4	0.42%
12	Meters/Meter Installation	334.4	0.00%
	Hydrants	335.4	0.00%

74



Composite Rate Calculation:		UPIS Balance 6/30/04			2004 Depreciation Rate		Annual Depreciation Expense		
		Adjusted Bal	Contr Prop	For Comp Calc	Annual	Monthly			
1	INTANGIBLE PLANT	INTANGIBLE PLANT							
2	Organization	301.1			2.50%				
3	Franchises	302.1			2.50%				
4	Other Plant & Misc. Equipment	339.1			0.00%				
5	SOURCE OF SUPPLY & PUMPING PLANT				0.00%				
6	Land & Land Rights	303.2			0.00%				
7	Structures & Improvements	304.2		1,570	3.03%	0.25%	48		
8	Collect. & Impound Reservoirs	305.2			0.00%				
9	Lake, River & Other Intakes	306.2			0.00%				
10	Wells & Springs	307.2		13,087	3.33%	0.28%	436		
11	Infiltration Galleries & Tunnels	308.2			0.00%				
12	Supply Mains	309.2		166	2.86%	0.24%	5		
13	Power Generation Equipment	310.2			0.00%	0.00%	0		
14	Pumping Equipment	311.2		11,791	5.00%	0.42%	590		
15	Other Plant & Misc. Equipment	339.2			0.00%				
16	WATER TREATMENT PLANT				0.00%				
17	Land & Land Rights	303.3		1,070	0.00%				
18	Structures & Improvements	304.3			3.03%	0.25%	0		
19	Pumping Equipment	311.3			5.00%				
20	Water Treatment Equipment	320.3			0.00%	0.00%	0		
21	Other Plant & Misc. Equipment	339.3			0.00%				
22	TRANSMISSION & DISTRIBUTION PLANT				0.00%				
23	Land & Land Rights	303.4			0.00%				
24	Structures & Improvements	304.4			3.03%	0.25%	0		
25	Pumping Equipment	311.4			5.00%				
26	Distr. Reservoirs & Standpipes	330.4	Contributed	69,263	2.70%	0.23%	1,872		
27	Transm. & Distribution Mains	331.4	Contributed	3,357	(2,772)	586	2.22%	0.19%	13
28	Services	333.4	Contributed	5,054	(1,820)	3,234	2.50%	0.21%	81
29	Meters & Meter Installations	334.4	Contributed	2,767	0	2,767	5.00%	0.42%	138
30	Hydrants	335.4	Contributed	0	0	0	0.00%	0.00%	0
31	Backflow Prevention	336.4			0.00%				
32	Other Plant & Misc. Equipment	339.4			0.00%	0.00%	0		
33	GENERAL PLANT				0.00%				
34	Land & Land Rights	303.5			0.00%				
35	Structures & Improvements	304.5			3.03%				
36	Office Furniture & Equipment	340.5			0.00%				
37	Computer Equipment	340.51			0.00%				
38	Transportation Equipment	341.5			0.00%				
39	Stores Equipment	342.5			0.00%				
40	Tools, Shop & Garage Equipment	343.5			0.00%				
41	Laboratory Equipment	344.5			6.67%				
42	Power Operated Equipment	345.5			0.00%				
43	Communication Equipment	346.5			0.00%				
44	Miscellaneous Equipment	347.5			0.00%				
45	Other Tangible Plant	348.5			0.00%				
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			102,464			3,182	Composite Rate 3.11%	
				TRUE					

SL

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		3.11%	0.26%
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		0.00%	0.00%

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

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

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

Florida Public Service Commission

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

Line No.	Description	(1) 06/30/04	(2) 07/31/04	(3) 08/31/04	(4) 09/30/04	(5) 10/31/04	(6) 11/30/04	(7) 12/31/04
<b>Cash CIAC:</b>								
1	Water Treatment Equipment	2	2	2	2	2	2	2
2	Meter Fees	125	125	125	125	125	125	125
3	Main Extension Charge	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0
5	<b>Total Cash CIAC</b>	<b>127</b>	<b>127</b>	<b>127</b>	<b>127</b>	<b>127</b>	<b>127</b>	<b>127</b>
<b>Property CIAC:</b>								
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0
7	T&D Mains	2,772	2,772	2,772	2,772	2,772	2,772	2,772
8	Services	1,820	1,820	1,820	1,820	1,820	1,820	1,820
9	Meters/Meter Installation	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0
11	<b>Total Property CIAC</b>	<b>4,592</b>	<b>4,592</b>	<b>4,592</b>	<b>4,592</b>	<b>4,592</b>	<b>4,592</b>	<b>4,592</b>
12	<b>Total Water CIAC</b>	<b>4,719</b>	<b>4,719</b>	<b>4,719</b>	<b>4,719</b>	<b>4,719</b>	<b>4,719</b>	<b>4,719</b>

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

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

Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories

Florida Public Service Commission

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

Line No.	Description	(1) Annual Rates	(2)	(3) July	(4) Aug	(5) Monthly Rates Sep	(6) Oct	(7) Nov	(8) Dec
<b>Cash CIAC:</b>									
1	Water Treatment Equipment	3.11%		0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
2	Meter Fees	5.00%		0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
3	Main Extension Charge	2.22%		0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
4	Service Installation Fees	2.50%		0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
<b>Property CIAC:</b>									
6	Dist Reservoirs & Standpipes	2.70%		0.23%	0.23%	0.23%	0.23%	0.23%	0.23%
7	T&D Mains	2.22%		0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
8	Services	2.50%		0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
9	Meters/Meter Installation	5.00%		0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
10	Hydrants	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

LL

Schedule of Water Amortization of CIAC by Classification- 2004 CIAC Amortization- July through December 2004		Florida Public Service Commission						
Silver Lake Oaks - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [X] or Projected [ ]		Schedule: A-14 Page: 2, wrk-4 Preparer:						
(1) Line No.	(2) Description	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec	(9) 2004 Total
Explanation: Provide a Schedule showing additions to CIAC during 2004 from the date of Acquisition 6/30/04.								
	Cash CIAC:							
1	Water Treatment Equipment	0	0	0	0	0	0	0
2	Meter Fees	1	1	1	1	1	1	3
3	Main Extension Charge	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0
5	Total Cash CIAC	1	1	1	1	1	1	3
	Property CIAC:							
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0
7	T&D Mains	5	5	5	5	5	5	31
8	Services	4	4	4	4	4	4	23
9	Meters/Meter Installation	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0
11	Total Property CIAC	9	9	9	9	9	9	54
12	Total Water CIAC	9	9	9	9	9	9	57
Schedule of Water Amortization of CIAC by Classification- 2004 Adjustments to CIAC- July through December 2004								
Silver Lake Oaks - Water Docket No. 060368 WS Schedule Year Ended: 2004 Historic [X] or Projected [ ]		Florida Public Service Commission						
		Schedule: A-14 Page: 2, wrk-5 Preparer:						
(1) Line No.	(2) Description	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec	(9) 2004 Total
Explanation: Provide Adjustments to CIAC Amortization Order balances other than changes resulting from CIAC Additions for 2004								
	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

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

Florida Public Service Commission

Silver Lake Oaks - 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.

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

(1) Line No	(2) Description	(3) 06/30/04	(4) 07/31/04	(5) 08/31/04	(6) 09/30/04	(7) 10/31/04	(8) 11/30/04	(9) 12/31/04
Cash CIAC:								
1	Water Treatment Equipment	1	1	1	1	1	1	1
2	Meter Fees	(87)	(86)	(86)	(85)	(85)	(84)	(84)
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	(86)	(85)	(85)	(84)	(84)	(83)	(83)
Property CIAC:								
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0
7	T&D Mains	1,402	1,407	1,412	1,417	1,423	1,428	1,433
8	Services	1,021	1,025	1,029	1,032	1,036	1,040	1,044
9	Meters/Meter Installation	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0
11	Total Property CIAC	2,423	2,432	2,441	2,450	2,459	2,468	2,477
12	Total Water CIAC	2,337	2,346	2,356	2,365	2,375	2,384	2,394



62

**CALCULATE CIAC AMORTIZATION RATES**

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

Florida Public Service Commission

Schedule: A-12  
 Page:  
 Preparer:

Silver Lake Oaks - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2005  
 Historic  or Projected

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

				Annual Dep'n Rate	Monthly Dep'n Rate
Categories-lines to below					
1	Cash CIAC:				
1	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)	3.11%	0.26%
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)	3.11%	0.26%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)	3.11%	0.26%
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				
8	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	334.4		0.00%	0.00%

OB

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	60		2.50%				
3	Franchises	302.1	907		2.50%				
4	Other Plant & Misc. Equipment	339.1	0		0.00%				
5	SOURCE OF SUPPLY & PUMPING PLANT				0.00%				
6	Land & Land Rights	303.2	0		0.00%				
7	Structures & Improvements	304.2	1,570	1,570	3.03%	0.25%	48		
8	Collect. & Impound Reservoirs	305.2	0		0.00%				
9	Lake, River & Other Intakes	306.2	0		0.00%				
10	Walls & Springs	307.2	13,087	13,087	3.33%	0.28%	436		
11	Infiltration Galleries & Tunnels	308.2	0		0.00%				
12	Supply Mains	309.2	166	166	2.86%	0.24%	5		
13	Power Generation Equipment	310.2	0	0	0.00%	0.00%	0		
14	Pumping Equipment	311.2	11,791	11,791	5.00%	0.42%	590		
15	Other Plant & Misc. Equipment	339.2	0		0.00%				
16	WATER TREATMENT PLANT				0.00%				
17	Land & Land Rights	303.3	1,070		0.00%				
18	Structures & Improvements	304.3	0	0	3.03%	0.25%	0		
19	Pumping Equipment	311.3	0	0	5.00%				
20	Water Treatment Equipment	320.3	0	0	0.00%	0.00%	0		
21	Other Plant & Misc. Equipment	339.3	0		0.00%				
22	TRANSMISSION & DISTRIBUTION PLANT				0.00%				
23	Land & Land Rights	303.4	0		0.00%				
24	Structures & Improvements	304.4	0	0	3.03%	0.25%	0		
25	Pumping Equipment	311.4	359		5.00%				
26	Distr. Reservoirs & Standpipes	330.4	69,263	69,263	2.70%	0.23%	1,872		
27	Transm. & Distribution Mains	331.4	3,357	(2,772)	586	2.22%	0.19%	13	
28	Services	333.4	5,054	(1,820)	3,234	2.50%	0.21%	81	
29	Meters & Meter Installations	334.4	2,767	0	2,767	5.00%	0.42%	138	
30	Hydrants	335.4	0	0	0	0.00%	0.00%	0	
31	Backflow Prevention	336.4	Y	0	0	0.00%			
32	Other Plant & Misc. Equipment	339.4	0	0	0	0.00%	0.00%	0	
33	GENERAL PLANT				0.00%				
34	Land & Land Rights	303.5	0		0.00%				
35	Structures & Improvements	304.5	0		3.03%				
36	Office Furniture & Equipment	340.5	Y	0	0	0.00%			
37	Computer Equipment	340.51	0		0.00%				
38	Transportation Equipment	341.5	0		0.00%				
39	Stores Equipment	342.5	0		0.00%				
40	Tools, Shop & Garage Equipment	343.5	0		0.00%				
41	Laboratory Equipment	344.5	0		6.67%				
42	Power Operated Equipment	345.5	0		0.00%				
43	Communication Equipment	346.5	0		0.00%				
44	Miscellaneous Equipment	347.5	0		0.00%				
45	Other Tangible Plant	348.5	0		0.00%				
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			102,464			3,182	Composite Rate 3.11%	
				TRUE					

18

Line No.	Description	Annual Depr Rate	Mo Depr Rate
64	Cash CIAC		
65	Water Treatment Equipment	3.11%	0.26%
66	Meter Fees	5.00%	0.42%
67	Main Extension Charge	2.22%	0.19%
67	Service Installation Fees	2.50%	0.21%
68	Property CIAC		
69	Dist Res & Standpipe	2.70%	0.23%
70	T&D Mains	2.22%	0.19%
71	Services	2.50%	0.21%
71	Meters/Meter Installation	5.00%	0.42%
72	Hydrants	0.00%	0.00%

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



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

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

Explanation: Provide Adjusted CIAC balances by account for 2005

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

Line No.	Description	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC															
1	Water Treatment Equipment	2	2	2	2	2	2	2	2	2	2	2	2	2	2
2	Meter Fees	125	125	125	125	125	125	125	125	125	125	125	125	125	125
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	127	127	127	127	127	127	127	127	127	127	127	127	127	127
Property CIAC															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772
8	Services	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820
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	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592
12	Total Water CIAC	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719

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

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

Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories

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

Line No.	Description	(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	3.11%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
5	Total Cash CIAC													
Property CIAC														
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%
7	T&D Mains	2.22%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
8	Services	2.50%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
10	Hydrants	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%

83

Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
11	Total Property CIAC														
12	Total Water CIAC														
CIAC Amortization- 2005 Silver Lake Oaks - 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															
	Cash CIAC														
1	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees		1	1	1	1	1	1	1	1	1	1	1	1	6
3	Main Extension Charge		0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees		0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC		1	1	1	1	1	1	1	1	1	1	1	1	6
	Property CIAC														
6	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains		6	6	6	6	6	6	6	6	6	6	6	6	69
8	Services		8	8	8	8	8	8	8	8	8	8	8	8	91
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		13	13	13	13	13	13	13	13	13	13	13	13	160
12	Total Water CIAC		14	14	14	14	14	14	14	14	14	14	14	14	167
0.29%    0.29%    0.29%    0.29%    0.29%    0.29%    0.29%    0.29%    0.29%    0.29%    0.29%    0.29%    0.29%    0.29%    3.53%															
Schedule of Water Amortization of CIAC by Classification- 2005 Adjustments to CIAC Amort Bal-2005															
Silver Lake Oaks - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [X] or Projected [ ]															
Explanation: Provide Adjustments to CIAC Amortization Order balances other than changes resulting from CIAC Additions for 2005															
	Cash CIAC														
1	Water Treatment Equipment														
2	Meter Fees														
3	Main Extension Charge														
4	Service Installation Fees														
5	Total Cash CIAC														
	Property CIAC														
6	Dist Reservoirs & Standpipes														
7	T&D Mains														
8	Services														
9	Meters/Meter Installation														
10	Hydrants														
11	Total Property CIAC														
12	Total Water CIAC														

Schedule of Water Amortization of CIAC by Classification- 2005 Adjusted Accumulated Amortization of CIAC Balances- 2005													Florida Public Service Commission		
Silver Lake Oaks - 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	1	1	1	1	1	1	1	1	1	1	1	1	1	1
2	Meter Fees	(84)	(83)	(83)	(82)	(82)	(81)	(81)	(80)	(80)	(79)	(79)	(78)	(78)	(81)
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	(83)	(82)	(82)	(81)	(81)	(80)	(80)	(79)	(79)	(78)	(78)	(77)	(77)	(80)
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	1,433	1,439	1,444	1,450	1,456	1,462	1,467	1,473	1,479	1,485	1,491	1,496	1,502	1,467
8	Services	1,044	1,051	1,059	1,067	1,074	1,082	1,089	1,097	1,104	1,112	1,120	1,127	1,135	1,089
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	2,477	2,490	2,503	2,517	2,530	2,543	2,557	2,570	2,583	2,597	2,610	2,623	2,637	2,557
12	Total Water CIAC	2,394	2,408	2,421	2,435	2,449	2,463	2,477	2,491	2,505	2,519	2,533	2,546	2,560	2,477
															TRUE

858

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	1
2	Meter Fees	(84)	(83)	(83)	(82)	(82)	(81)	(81)	(80)	(80)	(79)	(79)	(78)	(78)	(81)
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	(83)	(82)	(82)	(81)	(81)	(80)	(80)	(79)	(79)	(78)	(78)	(77)	(77)	(80)
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	1,433	1,439	1,444	1,450	1,456	1,462	1,467	1,473	1,479	1,485	1,491	1,496	1,502	1,467
8	Services	1,044	1,051	1,059	1,067	1,074	1,082	1,089	1,097	1,104	1,112	1,120	1,127	1,135	1,089
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	2,477	2,490	2,503	2,517	2,530	2,543	2,557	2,570	2,583	2,597	2,610	2,623	2,637	2,557
12	Total Water	2,394	2,408	2,421	2,435	2,449	2,463	2,477	2,491	2,505	2,519	2,533	2,546	2,560	2,477
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	1
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	9,251	9,279	9,308	9,336	9,365	9,394	9,422	9,451	9,480	9,508	9,537	9,565	9,594	9,422
21	Services to Customers	1,824	1,831	1,837	1,843	1,850	1,856	1,863	1,869	1,875	1,882	1,888	1,894	1,901	1,863
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	11,075	11,110	11,145	11,180	11,215	11,250	11,285	11,320	11,355	11,390	11,425	11,460	11,495	11,285
28	Total Sewer	11,076	11,111	11,146	11,181	11,216	11,251	11,286	11,321	11,356	11,391	11,426	11,461	11,496	11,286

856

CALCULATE CIAC AMORTIZATION RATES- January thru April 2006

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

Florida Public Service Commission

Silver Lake Oaks - 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:				
1	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)	3.21%	0.00%
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)	3.21%	0.00%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)	3.21%	0.00%
4	Main Ext Charge	271.3	Main Extension Charge acct 331.4	2.22%	0.24%
5	Serv Install Charge	271.3	Service Installation Charge acct 333.4	2.50%	0.21%
6	Meter Fees	271.3	Meter Fees acct 334.4	5.00%	0.42%
7	Total Cash CIAC				
8	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		0.00%	0.00%

98

Composite Rate Calculation:		UPIS Balance 12/31/05	Depreciation Rate	Depreciation Expense	
		Adj Bal	For Comp Calc	Annual	Monthly
1	INTANGIBLE PLANT				
2	Organization	301.1		2.50%	
3	Franchises	302.1		2.50%	
4	Other Plant & Misc Equipment	339.1		0.00%	
5	SOURCE OF SUPPLY & PUMPING PLANT				
6	Land & Land Rights	303.2		0.00%	
7	Structures & Improvements	304.2	1.570	0.00%	0.25%
8	Collect. & Impound Reservoirs	305.2		0.00%	
9	Lake, River & Other Intakes	306.2		0.00%	
10	Wells & Springs	307.2		0.00%	
11	Infiltration Galleries & Tunnels	308.2	13,087	3.33%	0.28%
12	Supply Mains	309.2	166	2.86%	0.24%
13	Power Generation Equipment	310.2	0	0.00%	0
14	Pumping Equipment	311.2	14,419	5.00%	0.42%
15	Other Plant & Misc Equipment	339.2	0	0.00%	
16	WATER TREATMENT PLANT				
17	Land & Land Rights	303.3	1,070	0.00%	
18	Structures & Improvements	304.3	0	3.03%	0.25%
19	Pumping Equipment	311.3	0	5.00%	0.00%
20	Water Treatment Equipment	320.3	0	0.00%	0.00%
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	3.03%	0.25%
25	Pumping Equipment	311.4	959	5.00%	0.00%
26	Dist. Reservoirs & Standpipes	330.4	69,263	2.70%	1.872
27	Transm. & Distribution Mains	331.4	(2,772)	2.22%	13
28	Services	333.4	3,357	2.50%	81
29	Meters & Meter Installations	334.4	(1,820)	5.00%	306
30	Hydrants	335.4	0	0.00%	0
31	Backflow Prevention	336.4	0	0.00%	0
32	Other Plant & Misc Equipment	339.4	0	0.00%	0
33	GENERAL PLANT				
34	Land & Land Rights	303.5	0	0.00%	
35	Structures & Improvements	304.5	0	0.00%	
36	Office Furniture & Equipment	340.5	0	3.03%	0.00%
37	Computer Equipment	340.51	0	0.00%	
38	Transportation Equipment	341.5	0	0.00%	
39	Stores Equipment	342.5	0	0.00%	
40	Tools, Shop & Garage Equipmt	343.5	0	0.00%	
41	Laboratory Equipment	344.5	0	6.67%	0.00%
42	Power Operated Equipment	345.5	0	0.00%	
43	Communication Equipment	346.5	0	0.00%	
44	Miscellaneous Equipment	347.5	0	0.00%	
45	Other Tangible Plant	348.5	0	0.00%	
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization		108,450		3.482
			TRUE		3.21%

Line No.	Description	Annual Depr Rate	Mo Depr Rate
64	Cash CIAC:		
65	Water Treatment Equipment	3.21%	0.00%
66	Meter Fees	5.00%	0.42%
67	Main Extension Charge	2.22%	0.24%
	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	0.00%	0.00%

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

58

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 Oaks - 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:

=input field

Annual  
 Dep'n  
 Rate

Monthly  
 Dep'n  
 Rate

Categories-lines to below

					Annual Dep'n Rate	Monthly Dep'n Rate
	Cash CIAC:					
1	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)		3.31%	0.28%
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)		3.31%	0.28%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)		3.31%	0.28%
4	Main Ext Charge	271.3	Main Extension Charge	acct 331.4	2.33%	0.19%
5	Serv Install Charge	271.3	Service Installation Charge	acct 333.4	2.50%	0.21%
6	Meter Fees	271.3	Meter Fees	acct 334.4	5.00%	0.42%
7	Total Cash CIAC					
	Contributed Property	271.2				
8	Dist Res & Standpipe	330.4			2.70%	0.23%
9	T&D Mains	331.4			2.33%	0.19%
10	Services	333.4			2.50%	0.21%
11	Meters/Meter Installation	334.4			5.00%	0.42%
12	Hydrants	335.4			2.22%	0.19%



06

Composite Rate Calculation	INTANGIBLE PLANT	Organization	301 1	60	Calc	For Comp	108,450	TRUE	3,594	3,482
UPIS Balance 4/30/06	Adj Bal	Contr Prop	UPIS Rate	UPIS Rate	UPIS Rate	UPIS Rate	UPIS Rate	UPIS Rate	UPIS Rate	UPIS Rate
Annual	Monthly	Annual	Monthly	Annual	Monthly	Annual	Monthly	Annual	Monthly	Annual
Depreciation Rate	Depreciation Rate	Depreciation Rate	Depreciation Rate	Depreciation Rate	Depreciation Rate	Depreciation Rate	Depreciation Rate	Depreciation Rate	Depreciation Rate	Depreciation Rate
Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense
1	301 1	60	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
2	302 1	907	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
3	302 1	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	339 1	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	302 1	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	303 2	1,570	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
7	304 2	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	305 2	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	306 2	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	307 2	13,087	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
11	308 2	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	309 2	166	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
13	310 2	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14	311 2	14,419	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
15	339 2	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16	303 3	1,070	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
17	304 3	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
18	304 3	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
19	311 3	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
20	320 3	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
21	339 3	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
22	303 4	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
23	304 4	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
24	304 4	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25	311 4	359	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%
26	330 4	69,263	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%
27	331 4	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
28	333 4	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
29	334 4	6,125	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
30	335 4	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
31	336 4	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
32	339 4	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33	339 4	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
34	303 5	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
35	304 5	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
36	340 5	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	340 5	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	341 5	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
39	342 5	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40	343 5	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	344 5	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
42	345 5	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	346 5	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
44	347 5	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	348 5	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization									
									3,594	3,482
									3,31%	
									Composite Rate	

vs annual Depn

pre Guidline

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		3.31%	0.28%
66	Meter Fees		5.00%	0.42%
67	Main Extension Charge		2.33%	0.19%
67	Service Installation Fees		2.50%	0.21%
	Property CIAC			
68	Dist Res & Standpipe		2.70%	0.23%
69	T&D Mains		2.33%	0.19%
70	Services		2.50%	0.21%
71	Meters/Meter Installation		5.00%	0.42%
72	Hydrants		2.22%	0.19%

91

Schedule of Water Amortization of CIAC by Classification- 2006															Florida Public Service Commission	
Adjusted CIAC Balances- 2006															Schedule: A-12	
Silver Lake Oaks - Water															Page: 4 of 8	
Docket No. 060368-WS															Preparer:	
Schedule Year Ended: 2006																
Historic [x] or Projected [x]																
Explanation: Provide Adjusted CIAC balances by account for 2006																
Line No.	Description	(2) 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	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
2	Meter Fees	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	127	127	127	127	127	127	127	127	127	127	127	127	127	127	127
Property CIAC:																
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772
8	Services	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592
12	Total Water CIAC	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719
Schedule of Water Amortization of CIAC by Classification- 2006															Florida Public Service Commission	
CIAC Amortization Rates - 2006															Schedule: A-14	
Silver Lake Oaks - Water															Page: 2, wrk-3	
Docket No. 060368-WS															Preparer:	
Schedule Year Ended: 2006																
Historic [x] or Projected [x]																
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories for 2006																
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	3.21%	0.27%	0.27%	0.27%	0.27%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.31%
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	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%	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%	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%	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%	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%	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%	0.42%	5.00%
10	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%

Line	No	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
12	(1)	Total Water CIAC	9	9	9	9	9	10	10	10	10	10	10	10	115
11	(2)	Total Property CIAC	9	9	9	9	9	9	9	9	9	9	9	9	109
10	(3)	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0
9	(4)	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0
8	(5)	Services	4	4	4	4	4	4	4	4	4	4	4	4	46
7	(6)	T&D Mains	5	5	5	5	5	5	5	5	5	5	5	5	63
6	(7)	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0
5	(8)	Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
4	(9)	Total Cash CIAC	1	1	1	1	1	1	1	1	1	1	1	1	6
3	(10)	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
2	(11)	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
1	(12)	Meter Fees	1	1	1	1	1	1	1	1	1	1	1	1	6
	(13)	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
	(14)	Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
	(15)	Total	9	9	9	9	9	10	10	10	10	10	10	10	115

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

Florida Public Service Commission  
 Schedule: A-14  
 Page: 2, wrk-4  
 Preparer:

Schedule of Water Amortization of CIAC by Classification- 2006  
 Silver Lake Oaks - 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

Florida Public Service Commission  
 Schedule: A-14  
 Page: 2, wrk-5  
 Preparer:

Schedule of Water Amortization of CIAC by Classification- 2006  
 Silver Lake Oaks - 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

Florida Public Service Commission  
 Schedule: A-14  
 Page: 2, wrk-5  
 Preparer:

Schedule of Water Amortization of CIAC by Classification- 2006  
 Silver Lake Oaks - 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

Florida Public Service Commission  
 Schedule: A-14  
 Page: 2, wrk-5  
 Preparer:

Schedule of Water Amortization of CIAC by Classification- 2006  
 Silver Lake Oaks - 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

Florida Public Service Commission  
 Schedule: A-14  
 Page: 2, wrk-5  
 Preparer:

Schedule of Water Amortization of CIAC by Classification- 2006  
 Silver Lake Oaks - 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

Florida Public Service Commission  
 Schedule: A-14  
 Page: 2, wrk-5  
 Preparer:

Schedule of Water Amortization of CIAC by Classification- 2006  
 Silver Lake Oaks - 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

Florida Public Service Commission  
 Schedule: A-14  
 Page: 2, wrk-5  
 Preparer:

Schedule of Water Amortization of CIAC by Classification- 2006  
 Silver Lake Oaks - 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

Florida Public Service Commission  
 Schedule: A-14  
 Page: 2, wrk-5  
 Preparer:

Schedule of Water Amortization of CIAC by Classification- 2006  
 Silver Lake Oaks - 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

Florida Public Service Commission  
 Schedule: A-14  
 Page: 2, wrk-5  
 Preparer:

Schedule of Water Amortization of CIAC by Classification- 2006  
 Silver Lake Oaks - 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

Florida Public Service Commission  
 Schedule: A-14  
 Page: 2, wrk-5  
 Preparer:

Line No.	Description	Schedule of Water Amortization of CIAC by Classification-2006											
		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
1	Cash CIAC	1	1	1	1	1	1	1	1	1	1	1	1
2	Water Treatment Equipment	(77)	(77)	(77)	(75)	(75)	(75)	(74)	(74)	(73)	(72)	(71)	(70)
3	Main Fees	0	0	0	0	0	0	0	0	0	0	0	0
4	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0
6	Total Cash CIAC	(77)	(76)	(75)	(75)	(74)	(74)	(73)	(72)	(72)	(71)	(71)	(70)
7	Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0
8	Dist Reservoirs & Standpipes	1,507	1,507	1,512	1,517	1,523	1,528	1,533	1,539	1,544	1,549	1,555	1,560
9	R&D Mainans	1,135	1,139	1,142	1,146	1,150	1,154	1,158	1,161	1,165	1,169	1,173	1,176
10	Services	0	0	0	0	0	0	0	0	0	0	0	0
11	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0
12	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	2,637	2,646	2,655	2,664	2,673	2,682	2,691	2,700	2,709	2,718	2,728	2,737
12	Total Water CIAC	2,560	2,570	2,579	2,589	2,598	2,608	2,617	2,627	2,637	2,647	2,656	2,666
		2,618	2,676	2,676	2,676	2,676	2,676	2,676	2,676	2,676	2,676	2,676	2,676

Florida Public Service Commission  
 Schedule: A-14  
 Page: 2, wrk-8  
 Preparer:

Silver Lake Oaks - 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 Accumulated Amortization of CIAC by Classification  
 Test Year Average Balance  
 Silver Lake Oaks  
 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
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	1
2	Meter Fees	(78)	(77)	(77)	(76)	(76)	(75)	(75)	(74)	(73)	(73)	(72)	(72)	(71)	(75)
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	(77)	(76)	(75)	(75)	(74)	(74)	(73)	(73)	(72)	(72)	(71)	(71)	(70)	(73)
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	1,502	1,507	1,512	1,517	1,523	1,528	1,533	1,539	1,544	1,549	1,555	1,560	1,566	1,534
8	Services	1,135	1,139	1,142	1,146	1,150	1,154	1,158	1,161	1,165	1,169	1,173	1,176	1,180	1,158
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	2,637	2,646	2,655	2,664	2,673	2,682	2,691	2,700	2,709	2,718	2,728	2,737	2,746	2,691
12	Total Water	2,560	2,570	2,579	2,589	2,598	2,608	2,617	2,627	2,637	2,647	2,656	2,666	2,676	2,618
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	1
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	9,594	9,623	9,651	9,680	9,708	9,737	9,766	9,794	9,823	9,852	9,880	9,909	9,938	9,766
21	Services to Customers	1,901	1,907	1,914	1,920	1,926	1,933	1,939	1,945	1,952	1,958	1,965	1,971	1,977	1,939
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	11,495	11,530	11,565	11,600	11,635	11,670	11,705	11,740	11,775	11,810	11,845	11,880	11,915	11,705
28	Total Sewer	11,496	11,531	11,566	11,601	11,636	11,671	11,706	11,741	11,776	11,811	11,846	11,881	11,916	11,706

946

CALCULATE CIAC AMORTIZATION RATES- January thru December 2007

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

Florida Public Service Commission

Silver Lake Oaks - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2007  
 Historic  or Projected

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

Schedule: A-12  
 Page:  
 Preparer:

				Annual Depn Rate	Monthly Dep'n Rate
Categories-lines to below					
Cash CIAC:					
1	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)	3.16%	0.26%
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)	3.16%	0.26%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)	3.16%	0.26%
4	Main Ext Charge	271.3	Main Extension Charge acct 331.4	2.33%	0.24%
5	Serv Install Charge	271.3	Service Installation Charge acct 333.4	2.50%	0.21%
6	Meter Fees	271.3	Meter Fees accl 334.4	5.00%	0.42%
7	Total Cash CIAC				
Contributed Property					
8	Dist Res & Standpipe	330.4		2.70%	0.23%
9	T&D Mains	331.4		2.33%	0.19%
10	Services	333.4		2.50%	0.21%
11	Meters/Meter Installation	334.4		5.00%	0.42%
12	Hydrants	335.4		2.22%	0.19%

57

Composite Rate Calculation:		UPIS Balance 12/31/06			Depreciation Rate		Depreciation							
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense							
1	<b>INTANGIBLE PLANT</b>													
2	Organization	301.1					2.50%							
3	Franchises	302.1					2.50%							
4	Other Plant & Misc. Equipment	339.1					0.00%							
5	<b>SOURCE OF SUPPLY &amp; PUMPING PLANT</b>													
6	Land & Land Rights	303.2					0.00%							
7	Structures & Improvements	304.2		3,893	3,893		3.13%	0.26%	122					
8	Collect. & Impound Reservoirs	305.2					2.00%							
9	Lake, River & Other Intakes	306.2					2.50%							
10	Wells & Springs	307.2		13,087	13,087		3.33%	0.28%	436					
11	Infiltration Galleries & Tunnels	308.2					2.50%							
12	Supply Mains	309.2		166	166		2.86%	0.24%	5					
13	Power Generation Equipment	310.2					5.00%	0.42%	0					
14	Pumping Equipment	311.2		14,419	14,419		5.00%	0.42%	721					
15	Other Plant & Misc. Equipment	339.2					5.56%							
16	<b>WATER TREATMENT PLANT</b>													
17	Land & Land Rights	303.3		1,070			0.00%							
18	Structures & Improvements	304.3			0		3.13%	0.26%	0					
19	Pumping Equipment	311.3					5.00%							
20	Water Treatment Equipment	320.3			0		4.55%	0.38%	0					
21	Other Plant & Misc. Equipment	339.3					5.56%							
22	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>													
23	Land & Land Rights	303.4					0.00%							
24	Structures & Improvements	304.4			0		3.13%	0.26%	0					
25	Pumping Equipment	311.4		359			5.00%							
26	Distri. Reservoirs & Standpipes	330.4		69,263	0	69,263	2.70%	0.23%	1,872					
27	Transm. & Distribution Mains	331.4		10,041	(2,772)	7,270	2.33%	0.19%	169					
28	Services	333.4		5,054	(1,820)	3,234	2.50%	0.21%	81					
29	Meters & Meter Installations	334.4		6,407	0	6,407	5.00%	0.42%	320					
30	Hydrants	335.4		0	0	0	2.22%	0.19%	0					
31	Backflow Prevention	336.4		0			6.67%							
32	Other Plant & Misc. Equipment	339.4			0		4.00%	0.33%	0					
33	<b>GENERAL PLANT</b>													
34	Land & Land Rights	303.5					0.00%							
35	Structures & Improvements	304.5					2.50%							
36	Office Furniture & Equipment	340.5					6.67%							
37	Computer Equipment	340.51					16.67%							
38	Transportation Equipment	341.5					16.67%							
39	Stores Equipment	342.5					5.56%							
40	Tools, Shop & Garage Equipment	343.5					6.25%							
41	Laboratory Equipment	344.5					6.67%							
42	Power Operated Equipment	345.5					8.33%							
43	Communication Equipment	346.5					10.00%							
44	Miscellaneous Equipment	347.5					6.67%							
45	Other Tangible Plant	348.5					10.00%							
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			117,739					3,726	Composite Rate	3.16%			
				TRUE										

976



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		3.16%	0.26%						
65	Meter Fees		5.00%	0.42%						
66	Main Extension Charge		2.33%	0.24%						
67	Service Installation Fees		2.50%	0.21%						
	Property CIAC:									
68	Dist Res & Standpipe		2.70%	0.23%						
69	T&D Mains		2.33%	0.19%						
70	Services		2.50%	0.21%						
71	Meters/Meter Installation		5.00%	0.42%						
72	Hydrants		2.22%	0.19%						

Schedule of Water Amortization of CIAC by Classification- 2007															Florida Public Service Commission			
Adjusted CIAC Balances- 2007															Schedule: A-12			
Silver Lake Oaks - 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	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2		
2	Meter Fees	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125		
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
5	Total Cash CIAC	127	127	127	127	127	127	127	127	127	127	127	127	127	127	127		
Property CIAC:																		
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
7	T&D Mains	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772		
8	Services	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820		
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
11	Total Property CIAC	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592		
12	Total Water CIAC	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719		
Schedule of Water Amortization of CIAC by Classification- 2007																	Florida Public Service Commission	
CIAC Amortization Rates - 2005																	Schedule: A-14	
Silver Lake Oaks - Water																	Page: 2, wrk-3	
Docket No. 060368-WS																	Preparer:	
Explanation: Provide a Schedule showing Amortization Rates by CIAC																		
Categories																		
Historic [ ] or Projected [X]																		
Line No.	(1) Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec				
Cash CIAC:																		
1	Water Treatment Equipment	3.16%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%		
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%	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%	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%	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%	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%	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%	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%	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%	0.19%	0.19%		

26

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

Florida Public Service Commission

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

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

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

Line No	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
Cash CIAC:															
1	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees		1	1	1	1	1	1	1	1	1	1	1	1	6
3	Main Extension Charge		0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees		0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC		1	1	1	1	1	1	1	1	1	1	1	1	6
Property CIAC:															
6	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains		5	5	5	5	5	5	5	5	5	5	5	5	64
8	Services		4	4	4	4	4	4	4	4	4	4	4	4	46
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		9	9	9	9	9	9	9	9	9	9	9	9	110
12	Total Water CIAC		10	10	10	10	10	10	10	10	10	10	10	10	116
			0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.46%

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

Florida Public Service Commission

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

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

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

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

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 Oaks - Water Docket No. 060368 WS Schedule Year Ended: 2007 Historic [ ] or Projected [X]		Preparer:													
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.															
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/06	01/31/07	02/28/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07	Average Balance
1	Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Water Treatment Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	1
3	Water Fees	(71)	(71)	(70)	(70)	(69)	(69)	(68)	(68)	(67)	(67)	(66)	(66)	(65)	(65)
4	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Total Cash CIAC	(70)	(70)	(69)	(69)	(68)	(68)	(67)	(67)	(66)	(66)	(65)	(65)	(64)	(64)
7	Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T&D Mains	1,566	1,571	1,576	1,582	1,587	1,592	1,598	1,603	1,609	1,614	1,619	1,625	1,630	1,598
10	Meters/Meter Installation	1,180	1,184	1,188	1,192	1,195	1,199	1,203	1,207	1,211	1,214	1,218	1,222	1,226	1,203
11	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Property CIAC	2,746	2,755	2,764	2,773	2,782	2,792	2,801	2,810	2,819	2,828	2,837	2,847	2,856	2,801
	Total Water CIAC	2,676	2,685	2,695	2,705	2,714	2,724	2,734	2,743	2,753	2,763	2,772	2,782	2,792	2,734

100a

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

Line No	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	1
2	Meter Fees	(71)	(71)	(70)	(70)	(69)	(69)	(68)	(68)	(67)	(67)	(66)	(66)	(65)	(68)
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	(70)	(70)	(69)	(69)	(68)	(68)	(67)	(67)	(66)	(65)	(65)	(64)	(64)	(67)
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	1,566	1,571	1,576	1,582	1,587	1,592	1,598	1,603	1,609	1,614	1,619	1,625	1,630	1,598
8	Services	1,180	1,184	1,188	1,192	1,195	1,199	1,203	1,207	1,211	1,214	1,218	1,222	1,226	1,203
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	2,746	2,755	2,764	2,773	2,782	2,792	2,801	2,810	2,819	2,828	2,837	2,847	2,856	2,801
12	Total Water	2,676	2,685	2,695	2,705	2,714	2,724	2,734	2,743	2,753	2,763	2,772	2,782	2,792	2,734
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	1
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	9,938	9,966	9,995	10,023	10,052	10,081	10,109	10,138	10,167	10,195	10,224	10,253	10,281	10,109
21	Services to Customers	1,977	1,984	1,990	1,997	2,003	2,009	2,016	2,022	2,028	2,035	2,041	2,048	2,054	2,016
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	11,915	11,950	11,985	12,020	12,055	12,090	12,125	12,160	12,195	12,230	12,265	12,300	12,335	12,125
28	Total Sewer	11,916	11,951	11,986	12,021	12,056	12,091	12,126	12,161	12,196	12,231	12,266	12,301	12,336	12,126

1007