

**Tomoka/Twin Rivers
Water**

Docket No. 060368-WS

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

Volusia County, Florida

Rate Base Workpapers

Utility Plant in Service

Accumulated Depreciation

CIAC

Accumulated Amortization of CIAC

DOCUMENT NUMBER-DATE

00720 JAN 24 5

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

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

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

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

2b

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

Florida Public Service Commission

Tomoka/Twin Rivers - Water
Docket No. 060368-WS
Schedule Year Ended: 2004
Historic or Projected

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

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

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

Schedule of Water Plant in Service By Primary Account- 2005		Florida Public Service Commission														
Monthly UPIS Balances per Books- 2005		Schedule: A-5														
Tomoka/Twin Rivers - Water		Page: 5 of 8														
Docket No. 060368-WS		Preparer: <name>														
Schedule Year Ended: 2005																
Historic [x] or Projected []																
Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
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	Dist. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Plant in Service By Primary Account
 Test Year Average balance
 Tomoka/Twin Rivers
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

Florida Public Service Commission

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

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

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

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

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Schedule of Water Plant in Service By Primary Account- 2006								
Monthly UPIS Balances per Books- 2006								
				=input field				
Tomoka/Twin Rivers - Water		101	6469	FWS	Tomoka/Twin Rivers - Water			
Docket No. 060368-WS		Explanation: Provide UPIS balances by account for the period beginning 12/31/05						
Schedule Year Ended: 2006		through 12/31/06, and 13 month Average.						
Historic [] or Projected [x]								
Line	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
No.	No.	AccountName	Prior Year 12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	2,591
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	14,050
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	13,594
14	311.2	Pumping Equipment	0	0	0	0	0	5,231
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	0	0	0	0	0	2,000
18	304.3	Structures & Improvements	0	0	0	0	0	25,548
19	311.3	Pumping Equipment	0	0	0	0	0	22,387
20	320.3	Water Treatment Equipment	0	0	0	0	0	19,112
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	34,708
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	75,186
28	333.4	Services	0	0	0	0	0	9,542
29	334.4	Meters & Meter Installations	0	0	0	0	0	22,332
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	213
46		TOTAL	0	0	0	0	0	246,494

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

Florida Public Service Commission

Tomoka/Twin Rivers
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
30	Additions		NA
31	Retirements		NA
32	Adjustments		NA
33	12/31/00 Balance		NA
2001			
34	Additions		NA
35	Retirements		NA
36	Adjustments		NA
37	12/31/01 Balance		NA
2002			
38	Additions		NA
39	Retirements		NA
40	Adjustments		NA
41	12/31/02 Balance		NA
2003			
42	Additions		NA
43	Retirements		NA
44	Adjustments		NA
45	06/30/04 Amend. Order Balance	199,415	NA
2004			
46	Additions	32,757	NA
47	Retirements	(946)	NA
48	Adjustments	0	NA
49	12/31/04 Balance	231,226	NA
2005			
50	Additions	14,412	NA
51	Retirements	(6,169)	NA
52	Adjustments	3,086	NA
53	12/31/05 Balance	242,555	NA
2006			
54	Additions	54,285	NA
55	Retirements	(8,240)	NA
56	Adjustments	7,779	NA
57	12/31/06 Balance	296,379	NA
2007			
58	Additions	26,500	NA
59	Retirements	(2,400)	NA
60	Adjustments	3,814	NA
61	12/31/07 Balance	324,293	NA

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

Tomoka/Twin Rivers - 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.

Florida Public Service Commission

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	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	2,000	2,000	2,000	2,000	2,000	2,000	2,000
7	304.2	Structures & Improvements	28,139	28,139	28,139	28,139	28,139	28,139	28,139
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	14,050	14,050	14,050	14,050	14,050	14,050	14,050
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	13,594	13,594	13,594	13,594	13,594	13,594	13,594
14	311.2	Pumping Equipment	17,846	17,846	17,846	17,846	17,846	17,846	17,846
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	19,112	19,112	19,112	19,112	19,112	19,112	19,112
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	34,708	34,708	34,708	34,708	34,708	34,708	34,708
27	331.4	Transm. & Distribution Mains	43,760	43,760	43,760	43,760	43,760	43,760	43,760
28	333.4	Services	9,542	9,542	9,542	9,542	9,542	9,542	9,542
29	334.4	Meters & Meter Installations	16,664	16,664	16,664	16,664	16,664	16,664	16,664
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	199,415	199,415	199,415	199,415	199,415	199,415	199,415

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

Florida Public Service Commission

Tomoka/Twin Rivers - 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.	AccountName	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Jul	Aug	Sep	Oct	Nov	Dec		
1		INTANGIBLE PLANT								
2	301.1	Organization								
3	302.1	Franchises								
4	339.1	Other Plant & Misc. Equipment								
5		SOURCE OF SUPPLY & PUMPING PLANT								
6	303.2	Land & Land Rights								
7	304.2	Structures & Improvements								
8	305.2	Collect. & Impound Reservoirs								
9	306.2	Lake, River & Other Intakes								
10	307.2	Wells & Springs								
11	308.2	Infiltration Galleries & Tunnels								
12	309.2	Supply Mains								
13	310.2	Power Generation Equipment								
14	311.2	Pumping Equipment								
15	339.2	Other Plant & Misc. Equipment								
16		WATER TREATMENT PLANT								
17	303.3	Land & Land Rights								
18	304.3	Structures & Improvements								
19	311.3	Pumping Equipment								1,118
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								31,426
28	333.4	Services								CWIP @ acquisition
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								213
46		TOTAL	0	0	0	0	0	0	0	32,757
										32,757

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

Tomoka/Twin Rivers - Water
Docket No. 060368-WS
Schedule Year Ended: 2004
Historic [x] or Projected []

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

Florida Public Service Commission

Schedule: A-5
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							
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							(797)
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							(149)
42		TOTAL		0	0	0	0	0	(946)

6

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

=input field

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

01

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

Florida Public Service Commission

Tomoka/Twin Rivers - 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)	(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	2,000	2,000	2,000	2,000	2,000	2,000	2,000
7	304.2	Structures & Improvements	28,139	28,139	28,139	28,139	28,139	28,139	28,139
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	14,050	14,050	14,050	14,050	14,050	14,050	14,050
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	13,594	13,594	13,594	13,594	13,594	13,594	13,594
14	311.2	Pumping Equipment	17,846	17,846	17,846	17,846	17,846	17,846	17,846
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	321
20	320.3	Water Treatment Equipment	19,112	19,112	19,112	19,112	19,112	19,112	19,112
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	34,708	34,708	34,708	34,708	34,708	34,708	34,708
27	331.4	Transm. & Distribution Mains	43,760	43,760	43,760	43,760	43,760	43,760	75,186
28	333.4	Services	9,542	9,542	9,542	9,542	9,542	9,542	9,542
29	334.4	Meters & Meter Installations	16,664	16,664	16,664	16,664	16,664	16,664	16,664
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	64
46		TOTAL	199,415	199,415	199,415	199,415	199,415	199,415	231,226

Schedule of Water Plant in Service By Primary Account- 2005 CWIP to Plant -Jan through December 2005													FWS Properties			Florida Public Service Commission		
Tomoka/Twin Rivers - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []													Schedule: A-5 Page: 6 of 8 Preparer: <name>					
Explanation: Provide amounts for projects that were physically placed in service during 2005.																		
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total		
1		INTANGIBLE PLANT																
2	301.1	Organization														0		
3	302.1	Franchises														0		
4	339.1	Other Plant & Misc. Equipment														0		
5		SOURCE OF SUPPLY & PUMPING PLANT																
6	303.2	Land & Land Rights														0		
7	304.2	Structures & Improvements														0		
8	305.2	Collect. & Impound Reservoirs														0		
9	306.2	Lake, River & Other Intakes														0		
10	307.2	Wells & Springs														0		
11	308.2	Infiltration Galleries & Tunnels														0		
12	309.2	Supply Mains														0		
13	310.2	Power Generation Equipment														0		
14	311.2	Pumping Equipment														0		
15	339.2	Other Plant & Misc. Equipment							5,269	3,385						8,654		
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																
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													5,758	5,758		
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	5,269	3,385	0	0	0	0	5,758	14,412		

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Schedule of Water Plant in Service By Primary Account- 2005 Retirements-January through December 2005													Florida Public Service Commission			
Tomoka/Twin Rivers - 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														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							(3,756)	(2,413)						(6,169)
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	(3,756)	(2,413)	0	0	0	0	0	(6,169)

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

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Schedule of Water Plant in Service By Primary Account- 2005 Adjusted UPIS Balances - December 2004 through December 2005													FWS Properties		Florida Public Service Commission	
Tomoka/Twin Rivers - 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	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	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
7	304.2	Structures & Improvements	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139
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	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050
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	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594
14	311.2	Pumping Equipment	17,846	17,846	17,846	17,846	17,846	17,846	19,359	20,331	20,331	20,331	20,331	20,331	20,331	19,109
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	321	321	321	321	321	321	321	321	321	321	321	321	321	321
20	320.3	Water Treatment Equipment	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112
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	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708
27	331.4	Transm. & Distribution Mains	75,186	75,186	75,186	75,186	75,186	75,186	75,186	75,186	75,186	75,186	75,186	75,186	75,186	75,186
28	333.4	Services	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542
29	334.4	Meters & Meter Installations	16,664	16,664	16,664	16,664	16,664	16,664	16,664	16,664	16,664	16,664	16,664	16,664	22,422	17,107
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	64	64	64	64	64	64	64	64	64	64	64	64	64	64
46		TOTAL	231,226	231,226	231,226	231,226	231,226	231,226	232,739	233,711	233,711	233,711	233,711	233,711	239,469	232,932

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Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Tomoka/Twin Rivers

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	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	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
7	304.2	Structures & Improvements	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139
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	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050
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	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594
14	311.2	Pumping Equipment	17,846	17,846	17,846	17,846	17,846	17,846	19,359	20,331	20,331	20,331	20,331	20,331	20,331	19,109
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	321	321	321	321	321	321	321	321	321	321	321	321	321	321
20	320.3	Water Treatment Equipment	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112
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	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708
27	331.4	Transm. & Distribution Mains	75,186	75,186	75,186	75,186	75,186	75,186	75,186	75,186	75,186	75,186	75,186	75,186	75,186	75,186
28	333.4	Services	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542
29	334.4	Meters & Meter Installations	16,664	16,664	16,664	16,664	16,664	16,664	16,664	16,664	16,664	16,664	16,664	16,664	22,422	17,107
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	288	1,899	2,399	3,086	590
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	64	64	64	64	64	64	64	64	64	64	64	64	64	64
46		TOTAL	231,226	231,226	231,226	231,226	231,226	231,226	232,739	233,711	233,711	233,999	235,610	236,110	242,555	233,522
47		Subtotal Land & Land Rights	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000

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Schedule of Water Plant in Service By Primary Account- 2006 CWIP to Plant -Jan through December 2006													Florida Public Service Commission			
Tomoka/Twin Rivers - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [] or Projected [x]													Schedule: A-5 Page: 6 of 8 Preparer: <name>			
Explanation: Provide amounts by month for projects that were physically placed in service during 2006.																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment													5,000	5,000
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distrl. Reservoirs & Standpipes													40,000	40,000
27	331.4	Transm. & Distribution Mains							1,929			1,929			1,929	5,787
28	333.4	Services														0
29	334.4	Meters & Meter Installations							1,166			1,166			1,166	3,498
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	0	0	0	3,095	0	0	3,095	0	0	48,095	54,285

Schedule of Water Plant in Service By Primary Account- 2006 Retirements-January through December 2006													Florida Public Service Commission			
Tomoka/Twin Rivers - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [] or Projected [x]													Schedule: A-5 Page: 7 of 8 Preparer: <name>			
Explanation: Provide Retirements that were physically made during 2006.																
Line No.	Acct No.	(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														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													(2,126)	(2,126)
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													(3,716)	(3,716)
27	331.4	Transm. & Distribution Mains							(210)			(451)			(210)	(871)
28	333.4	Services														0
29	334.4	Meters & Meter Installations							(509)			(509)			(509)	(1,527)
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	(719)	0	0	(960)	0	0	(6,561)	(8,240)

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Schedule of Water Plant in Service By Primary Account- 2006
Adjustments to UPIS-January through December 2006

Florida Public Service Commission

Tomoka/Twin Rivers - Water
Docket No. 060368-WS
Schedule Year Ended: 2006
Historic [] or Projected [x]

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

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

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

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Schedule of Water Plant in Service By Primary Account- 2006		FWS Properties											Florida Public Service Commission			
Adjusted UPIS Balances- December 2005 through December 2006															Schedule: A-5	
Tomoka/Twin Rivers - Water		Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/05													Page: 4 of 8	
Docket No. 060368-WS		through the year ended 12/31/06, and 13 month average													Preparer: <name>	
Schedule Year Ended: 2006																
Historic [] or Projected [x]																
Line No.	Acct No.	(1) AccountName	(2) Prior Year 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	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	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
7	304.2	Structures & Improvements	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139
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	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050
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	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594
14	311.2	Pumping Equipment	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331
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	321	321	321	321	321	321	321	321	321	321	321	321	321	321
20	320.3	Water Treatment Equipment	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	21,986	19,333
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	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	70,992	37,499
27	331.4	Transm. & Distribution Mains	75,186	75,186	75,186	75,186	75,186	75,186	76,905	76,905	76,905	78,383	78,383	78,383	80,102	76,699
28	333.4	Services	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542
29	334.4	Meters & Meter Installations	22,422	22,422	22,422	22,422	22,422	22,422	23,079	23,079	23,079	23,736	23,736	23,736	24,393	23,028
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	64	64	64	64	64	64	64	64	64	64	64	64	64	64
46		TOTAL	239,469	239,469	239,469	239,469	239,469	239,469	241,845	241,845	241,845	243,980	243,980	243,980	285,514	244,600

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Schedule of Water Plant in Service By Primary Account

Test Year Average balance
 Tomoka/Twin Rivers
 Docket No. 060368-WS
 Schedule Year Ending 12/31/06
 Historical [] Projected [X]

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	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	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
7	304.2	Structures & Improvements	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139
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	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050
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	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594
14	311.2	Pumping Equipment	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331
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	321	321	321	321	321	321	321	321	321	321	321	321	321	321
20	320.3	Water Treatment Equipment	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	21,986	19,333
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	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	70,992	37,499
27	331.4	Transm. & Distribution Mains	75,186	75,186	75,186	75,186	75,186	75,186	76,905	76,905	76,905	78,383	78,383	78,383	80,102	76,699
28	333.4	Services	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542
29	334.4	Meters & Meter Installations	22,422	22,422	22,422	22,422	22,422	22,422	23,079	23,079	23,079	23,736	23,736	23,736	24,393	23,028
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	3,086	3,086	3,086	3,354	3,354	4,449	4,646	4,646	4,646	4,646	4,646	4,646	10,865	4,550
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	64	64	64	64	64	64	64	64	64	64	64	64	64	64
46		TOTAL	242,555	242,555	242,555	242,823	242,823	243,918	246,491	246,491	246,491	248,626	248,626	248,626	296,379	249,151
47		Subtotal Land & Land Rights	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000

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Schedule of Water Plant in Service By Primary Account- 2007 CWIP to Plant -Jan through December 2007													Florida Public Service Commission			
Tomoka/Twin Rivers - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [x]													Schedule:	A-5		
Explanation: Provide amounts for projects that were physically placed in service during 2007.													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
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							15,000							15,000
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains			2,000				2,000			2,000		2,000		8,000
28	333.4	Services														0
29	334.4	Meters & Meter Installations			875				875			875		875		3,500
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	2,875	0	0	17,875	0	0	2,875	0	0	2,875	26,500

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Schedule of Water Plant in Service By Primary Account- 2007 Retirements-January through December 2007													Florida Public Service Commission			
Tomoka/Twin Rivers - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [x]													Schedule: A-5 Page: 7 of 8 Preparer: <name>			
Explanation: Provide Retirements that were physically made during 2007																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														
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				(218)			(218)			(218)		(218)		(872)
28	333.4	Services														0
29	334.4	Meters & Meter Installations				(382)			(382)			(382)		(382)		(1,528)
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	(600)	0	0	(600)	0	0	(600)	0	0	(600)	(2,400)

21

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

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Schedule of Water Plant in Service By Primary Account- 2007															FWS Properties	Florida Public Service Commission
Adjusted UPIS Balances- December 2006 through December 2007																Schedule: A-5
Tomoka/Twin Rivers - Water																Page: 4 of 8
Docket No. 060368-WS																Preparer: <name>
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																
Line No	Acct No	(1) AccountName	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	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	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
7	304.2	Structures & Improvements	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139
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	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050
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	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594
14	311.2	Pumping Equipment	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331
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	321	321	321	321	321	321	321	321	321	321	321	321	321	321
20	320.3	Water Treatment Equipment	21,986	21,986	21,986	21,986	21,986	21,986	36,986	36,986	36,986	36,986	36,986	36,986	36,986	30,063
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	70,992	70,992	70,992	70,992	70,992	70,992	70,992	70,992	70,992	70,992	70,992	70,992	70,992	70,992
27	331.4	Transm. & Distribution Mains	80,102	80,102	80,102	81,884	81,884	81,884	83,666	83,666	83,666	85,448	85,448	85,448	87,230	83,118
28	333.4	Services	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542
29	334.4	Meters & Meter Installations	24,393	24,393	24,393	24,886	24,886	24,886	25,379	25,379	25,379	25,872	25,872	25,872	26,365	25,227
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	64	64	64	64	64	64	64	64	64	64	64	64	64	64
46		TOTAL	285,514	285,514	285,514	287,789	287,789	287,789	305,064	305,064	305,064	307,339	307,339	307,339	309,614	297,441
																TRUE
																TRUE

232a

Schedule of Water Plant in Service By Primary Account
 Test Year Average balance
 Tomoka/Twin Rivers
 Docket No. 060368-WS
 Schedule Year Ending 12/31/07
 Historical Projected

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	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	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
7	304.2	Structures & Improvements	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139
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	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050
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	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594
14	311.2	Pumping Equipment	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331
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	321	321	321	321	321	321	321	321	321	321	321	321	321	321
20	320.3	Water Treatment Equipment	21,986	21,986	21,986	21,986	21,986	21,986	36,986	36,986	36,986	36,986	36,986	36,986	36,986	30,063
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	70,992	70,992	70,992	70,992	70,992	70,992	70,992	70,992	70,992	70,992	70,992	70,992	70,992	70,992
27	331.4	Transm. & Distribution Mains	80,102	80,102	80,102	81,884	81,884	81,884	83,666	83,666	83,666	85,448	85,448	85,448	87,230	83,118
28	333.4	Services	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542
29	334.4	Meters & Meter Installations	24,393	24,393	24,393	24,886	24,886	24,886	25,379	25,379	25,379	25,872	25,872	25,872	26,365	25,227
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	10,865	11,081	11,366	11,908	12,344	12,689	13,033	13,297	13,533	13,958	14,185	14,403	14,679	12,873
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	64	64	64	64	64	64	64	64	64	64	64	64	64	64
46		TOTAL	296,379	296,595	296,880	299,697	300,133	300,478	318,097	318,361	318,597	321,297	321,524	321,742	324,293	310,313
47		Subtotal Land & Land Rights	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000

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

FWS Properties

Florida Public Service Commission

Tomoka/Twin Rivers - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 Historic [x] or Projected []

108 [] =input field
 64691 FWS Tomoka/Twin Rivers - Water
 Explanation: Provide Accumulated Depreciation balances by account for the period
 beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA)
 through the year ended 12/31/04. While 2005 is the historical test year, balances
 back to 6/30/04 are needed since adjustments to book balances are made beginning that date.

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

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

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Schedule of Water Accumulated Depreciation By Primary Account- 2005										Florida Public Service Commission						
Monthly Accumulated Depreciation Balances - per books - 2005										Schedule Page: A-9						
Tomoka/Twin Rivers - Water										Preparer: 2 of 8						
Docket No. 060368-WS																
Schedule Year Ended: 2005																
Historic: [X] or Projected []																
1081 6469 Input field FWS Tomoka/Twin Rivers - Water																
Explanation: Provide Accumulated Depreciation balances by account for the period beginning 12/31/04 through 12/31/05, and 13 month average for 2005																
Line No.	Acct No.	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Tomoka/Twin Rivers

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Schedule: A-9

Page: 2 of 5

Preparer: Robert M. Griffin

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

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

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

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Schedule of Water Accumulated Depreciation By Primary Account- 2006								
Monthly Accumulated Depreciation Balances- per books- 2006								
Tomoka/Twin Rivers - Water		108	6469	FWS	Tomoka/Twin Rivers - Water			
Docket No. 060368-WS		Explanation: Provide Accumulated Depreciation balances by account for the period						
Schedule Year Ended: 2006		beginning 12/31/05 through 12/31/06, and 13 month averages for 2006						
Historic [] or Projected [x]								
Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06
1		INTANGIBLE PLANT						Linked
2	301.1	Organization	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	651
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	1,905
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	5,643
14	311.2	Pumping Equipment	0	0	0	0	0	368
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	6,416
19	311.3	Pumping Equipment	0	0	0	0	0	4,624
20	320.3	Water Treatment Equipment	0	0	0	0	0	7,688
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	4,162
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	31,372
28	333.4	Services	0	0	0	0	0	6,065
29	334.4	Meters & Meter Installations	0	0	0	0	0	9,114
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	30
46		TOTAL	0	0	0	0	0	78,017

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

Florida Public Service Commission

Tomoka/Twin Rivers
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
30	Additions		NA
31	Retirements		NA
32	Adjustments		NA
33	12/31/00 Balance		NA
2001			
34	Additions		NA
35	Retirements		NA
36	Adjustments		NA
37	12/31/01 Balance		NA
2002			
38	Additions		NA
39	Retirements		NA
40	Adjustments		NA
41	12/31/02 Balance		NA
2003			
42	Additions		NA
43	Retirements		NA
44	Adjustments		NA
45	06/30/04 Amend. Order Balance	65,580	NA
2004			
46	Additions	3,312	NA
47	Retirements	(946)	NA
48	Adjustments	0	NA
49	12/31/04 Balance	67,946	NA
2005			
50	Additions	7,312	NA
51	Retirements	(6,169)	NA
52	Adjustments	107	NA
53	12/31/05 Balance	69,196	NA
2006			
54	Additions	8,028	NA
55	Retirements	(8,240)	NA
56	Adjustments	779	NA
57	12/31/06 Balance	69,763	NA
2007			
58	Additions	9,824	NA
59	Retirements	(2,400)	NA
60	Adjustments	2,173	NA
61	12/31/07 Balance	79,361	NA

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

Tomoka/Twin Rivers - 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: 6 of 8
Preparer: <name>

Line No.	Acct No.	(1) AccountName	(2) Prior Year 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
		From LOOKUP							
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	5,674	5,674	5,674	5,674	5,674	5,674	5,674
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	1,163	1,163	1,163	1,163	1,163	1,163	1,163
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	4,567	4,567	4,567	4,567	4,567	4,567	4,567
14	311.2	Pumping Equipment	3,118	3,118	3,118	3,118	3,118	3,118	3,118
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	6,292	6,292	6,292	6,292	6,292	6,292	6,292
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	2,677	2,677	2,677	2,677	2,677	2,677	2,677
27	331.4	Transm. & Distribution Mains	28,726	28,726	28,726	28,726	28,726	28,726	28,726
28	333.4	Services	5,687	5,687	5,687	5,687	5,687	5,687	5,687
29	334.4	Meters & Meter Installations	7,676	7,676	7,676	7,676	7,676	7,676	7,676
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	65,580	65,580	65,580	65,580	65,580	65,580	65,580

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

FWS Properties

Florida Public Service Commission

Tomoka/Twin Rivers - Water
 Docket No. 060368-W5
 Schedule Year Ended: 2004
 Historic [x] or Projected []

Explanation: Provide Adjusted UPIS balances by account for the period beginning
 6/30/04 through the year ended 12/31/04

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

Line No.	Acct No.	(1) AccountName	(2) Prior Year 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	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	2,000	2,000	2,000	2,000	2,000	2,000	2,000
7	304.2	Structures & Improvements	28,139	28,139	28,139	28,139	28,139	28,139	28,139
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	14,050	14,050	14,050	14,050	14,050	14,050	14,050
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	13,594	13,594	13,594	13,594	13,594	13,594	13,594
14	311.2	Pumping Equipment	17,846	17,846	17,846	17,846	17,846	17,846	17,846
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	321
20	320.3	Water Treatment Equipment	19,112	19,112	19,112	19,112	19,112	19,112	19,112
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	34,708	34,708	34,708	34,708	34,708	34,708	34,708
27	331.4	Transm. & Distribution Mains	43,760	43,760	43,760	43,760	43,760	43,760	43,760
28	333.4	Services	9,542	9,542	9,542	9,542	9,542	9,542	9,542
29	334.4	Meters & Meter Installations	16,664	16,664	16,664	16,664	16,664	16,664	16,664
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	64
46		TOTAL	199,415	199,415	199,415	199,415	199,415	199,415	231,226

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Schedule of Water Accumulated Depreciation By Primary Account- 2004		FWS Properties							
Depreciation Rates for Water Accounts- 2004									
Tomoka/Twin Rivers - Water		This Schedule shows the Commission Authorized Depreciation rates for 2004							
Docket No. 060368-WS									
Schedule Year Ended: 2004									
Historic [x] or Projected []									
Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT	From FWS Depn LOOKUP		Monthly Rates				
2	301.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	302.1	Franchises	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	339.1	Other Plant & Misc. Equipment	4.00%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%
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	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	310.2	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
15	339.2	Other Plant & Misc. Equipment	4.00%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights							
18	304.3	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
19	311.3	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
20	320.3	Water Treatment Equipment	4.55%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%
21	339.3	Other Plant & Misc. Equipment	4.00%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%
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	Dist. 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	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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	4.00%	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	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
36	340.5	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	340.51	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	341.5	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
39	342.5	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40	343.5	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	344.5	Laboratory Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
42	345.5	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
44	347.5	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	348.5	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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Schedule of Water Accumulated Depreciation By Primary Account- 2004 Depreciation Expense- July through December 2004			FWS Properties						Florida Public Service Commission		
Tomoka/Twin Rivers - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected []			Explanation: Provide monthly Depreciation Expense for 2004						Schedule: Page: Preparer:	A-9 6 of 8 <name>	
Line No.	Acct No.	(1) AccountName	(2)	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec		
1		INTANGIBLE PLANT									
2	301.1	Organization		0	0	0	0	0	0		
3	302.1	Franchises		0	0	0	0	0	0		
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0		
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights		0	0	0	0	0	0		
7	304.2	Structures & Improvements		71	71	71	71	71	71		
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		39	39	39	39	39	39		
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		57	57	57	57	57	57		
14	311.2	Pumping Equipment		74	74	74	74	74	74		
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	1		
20	320.3	Water Treatment Equipment		72	72	72	72	72	72		
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0		
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights		0	0	0	0	0	0		
24	304.4	Structures & Improvements		0	0	0	0	0	0		
25	311.4	Pumping Equipment		0	0	0	0	0	0		
26	330.4	Distr. Reservoirs & Standpipes		78	78	78	78	78	78		
27	331.4	Transm. & Distribution Mains		81	81	81	81	81	139		
28	333.4	Services		0	0	0	0	0	0		
29	334.4	Meters & Meter Installations		69	69	69	69	69	69		
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		542	542	542	542	542	602	3,312	

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

FWS Properties

Florida Public Service Commission

Tomoka/Twin Rivers - 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)						(8) Dec
			(3) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov		
1		INTANGIBLE PLANT							
2	301.1	Organization	0	0	0	0	0	0	
3	302.1	Franchises	0	0	0	0	0	0	
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights	0	0	0	0	0	0	
7	304.2	Structures & Improvements	0	0	0	0	0	0	
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	
10	307.2	Wells & Springs	0	0	0	0	0	0	
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	
12	309.2	Supply Mains	0	0	0	0	0	0	
13	310.2	Power Generation Equipment	0	0	0	0	0	0	
14	311.2	Pumping Equipment	0	0	0	0	0	0	
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	0	0	0	0	0	0	
18	304.3	Structures & Improvements	0	0	0	0	0	0	
19	311.3	Pumping Equipment	0	0	0	0	0	(797)	
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights	0	0	0	0	0	0	
24	304.4	Structures & Improvements	0	0	0	0	0	0	
25	311.4	Pumping Equipment	0	0	0	0	0	0	
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	
28	333.4	Services	0	0	0	0	0	0	
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	
30	335.4	Hydrants	0	0	0	0	0	0	
31	336.4	Backflow Prevention	0	0	0	0	0	0	
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	
33		GENERAL PLANT							
34	303.5	Land & Land Rights	0	0	0	0	0	0	
35	304.5	Structures & Improvements	0	0	0	0	0	0	
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	
37	340.51	Computer Equipment	0	0	0	0	0	0	
38	341.5	Transportation Equipment	0	0	0	0	0	0	
39	342.5	Stores Equipment	0	0	0	0	0	0	
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	
41	344.5	Laboratory Equipment	0	0	0	0	0	0	
42	345.5	Power Operated Equipment	0	0	0	0	0	0	
43	346.5	Communication Equipment	0	0	0	0	0	0	
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	
45	348.5	Other Tangible Plant	0	0	0	0	0	(149)	
46		TOTAL	0	0	0	0	0	(946)	

(946)

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

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

FWS Properties

Florida Public Service Commission

Tomoka/Twin Rivers - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 Historic [x] or Projected []

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

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

Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	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	5,674	5,745	5,816	5,887	5,958	6,029	6,100
8	305.2	Collect & Impounding 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	1,163	1,202	1,241	1,280	1,319	1,358	1,397
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	4,567	4,624	4,680	4,737	4,794	4,850	4,907
14	311.2	Pumping Equipment	3,118	3,192	3,267	3,341	3,415	3,490	3,564
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	(796)
20	320.3	Water Treatment Equipment	6,292	6,364	6,437	6,509	6,582	6,654	6,726
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	2,677	2,755	2,833	2,912	2,990	3,068	3,146
27	331.4	Transm. & Distribution Mains	28,726	28,807	28,888	28,969	29,050	29,131	29,270
28	333.4	Services	5,687	5,687	5,687	5,687	5,687	5,687	5,687
29	334.4	Meters & Meter Installations	7,676	7,745	7,815	7,884	7,954	8,023	8,093
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	(149)
46		TOTAL	65,580	66,122	66,664	67,206	67,748	68,291	67,946

67,946

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

Florida Public Service Commission

Tomoka/Twin Rivers - Water
Docket No. 060368-WS
Schedule Year Ended: 2005
Historic [x] or Projected []

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

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

Line No.	Acct No	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	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	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
7	304.2	Structures & Improvements	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139
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	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	308.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594
14	311.2	Pumping Equipment	17,846	17,846	17,846	17,846	17,846	17,846	19,359	20,331	20,331	20,331	20,331	20,331	20,331	19,109
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	321	321	321	321	321	321	321	321	321	321	321	321	321	321
20	320.3	Water Treatment Equipment	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112
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	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708
27	331.4	Transm. & Distribution Mains	75,186	75,186	75,186	75,186	75,186	75,186	75,186	75,186	75,186	75,186	75,186	75,186	75,186	75,186
28	333.4	Services	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542
29	334.4	Meters & Meter Installations	16,664	16,664	16,664	16,664	16,664	16,664	16,664	16,664	16,664	16,664	16,664	16,664	22,422	17,107
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	64	64	64	64	64	64	64	64	64	64	64	64	64	64
46		TOTAL	231,226	231,226	231,226	231,226	231,226	231,226	232,739	233,711	233,711	233,711	233,711	233,711	239,469	232,932

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

Florida Public Service Commission

Tomoka/Twin Rivers - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2005
 Historic [x] or Projected []

This Schedule shows the Commission Authorized Depreciation rates for 2005

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

Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(7) Monthly Rates											
				(3) Jan	(4) Feb	(5) Mar	(6) Apr	(8) May	(9) Jun	(10) Jul	(11) Aug	(12) Sep	(13) Oct	(14) Nov	(15) Dec
1		INTANGIBLE PLANT													
2	301.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	302.1	Franchises	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%
4	339.1	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%
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%	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%	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	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	310.2	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
15	339.2	Other Plant & Misc. Equipment	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%
16		WATER TREATMENT PLANT													
17	303.3	Land & Land Rights													
18	304.3	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
19	311.3	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
20	320.3	Water Treatment Equipment	4.55%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%
21	339.3	Other Plant & Misc. Equipment	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%
22		TRANSMISSION & DISTRIBUTION PLANT													
23	303.4	Land & Land Rights													
24	304.4	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
25	311.4	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
26	330.4	Distr. Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%
27	331.4	Transm. & Distribution Mains	2.22%	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	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%
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	4.00%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%
33		GENERAL PLANT													
34	303.5	Land & Land Rights													
35	304.5	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
36	340.5	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	340.51	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	341.5	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
39	342.5	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40	343.5	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	344.5	Laboratory Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
42	345.5	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
44	347.5	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	348.5	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

Tomoka/Twin Rivers - 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) Account Name	(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 Enc 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		71	71	71	71	71	71	71	71	71	71	71	71	853
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		39	39	39	39	39	39	39	39	39	39	39	39	468
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		57	57	57	57	57	57	57	57	57	57	57	57	680
14	311.2	Pumping Equipment		74	74	74	74	74	81	85	85	85	85	85	85	961
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		1	1	1	1	1	1	1	1	1	1	1	1	16
20	320.3	Water Treatment Equipment		72	72	72	72	72	72	72	72	72	72	72	72	869
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		78	78	78	78	78	78	78	78	78	78	78	78	938
27	331.4	Transm. & Distribution Mains		139	139	139	139	139	139	139	139	139	139	139	139	1,671
28	333.4	Services		0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations		69	69	69	69	69	69	69	69	69	69	69	93	857
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		602	602	602	602	602	608	612	612	612	612	612	636	7,312

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

Florida Public Service Commission

Tomoka/Twin Rivers - Water
Docket No. 060368-WS
Schedule Year Ended: 2005
Historic [x] or Projected []

Explanation: Provide Retirements for 2005

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

Line No	Acct No	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Test Year End Dec	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
17	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	(3,756)	(2,413)	0	0	0	0	0	(6,169)
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services		0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations		0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention		0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL		0	0	0	0	0	(3,756)	(2,413)	0	0	0	0	0	(6,169)

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

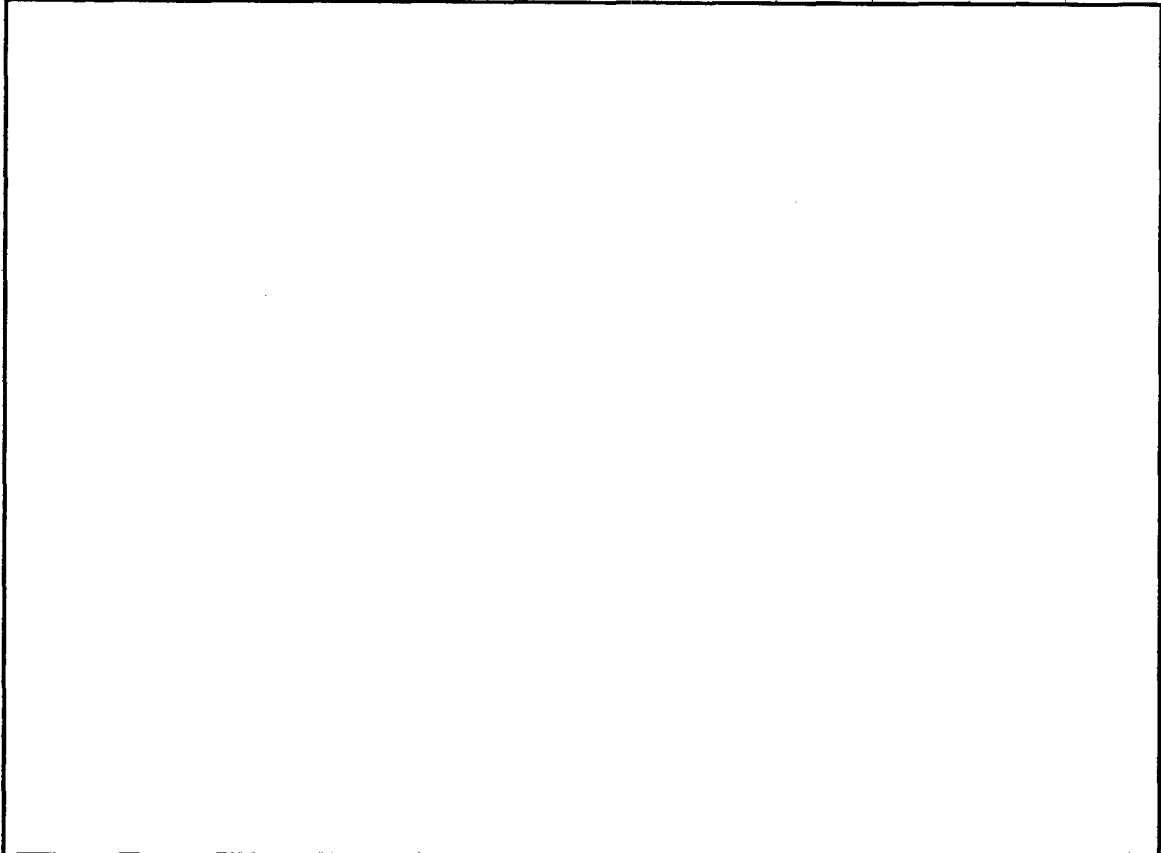
Florida Public Service Commission

Tomoka/Twin Rivers - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2005
 Historic [x] or Projected []

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

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

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



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

Tomoka/Twin Rivers - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2005
 Historic [x] or Projected []

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

Florida Public Service Commission

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

Line No	Acct No	(1) Account Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	Average Balance
1		INTANGIBLE PLANT														
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	6,100	6,171	6,242	6,314	6,385	6,456	6,527	6,598	6,669	6,740	6,811	6,882	6,953	6,527
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	1,397	1,436	1,475	1,514	1,553	1,592	1,631	1,670	1,709	1,748	1,787	1,826	1,866	1,631
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	4,907	4,963	5,020	5,077	5,133	5,190	5,247	5,303	5,360	5,417	5,473	5,530	5,587	5,247
14	311.2	Pumping Equipment	3,564	3,639	3,713	3,787	3,862	3,936	261	(2,068)	(1,983)	(1,898)	(1,814)	(1,729)	(1,644)	894
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	(796)	(794)	(793)	(792)	(790)	(789)	(788)	(786)	(785)	(784)	(782)	(781)	(780)	(788)
20	320.3	Water Treatment Equipment	6,726	6,799	6,871	6,944	7,016	7,088	7,161	7,233	7,306	7,378	7,450	7,523	7,595	7,161
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	3,146	3,224	3,302	3,381	3,459	3,537	3,615	3,693	3,771	3,850	3,928	4,006	4,084	3,615
27	331.4	Transm & Distribution Mains	29,270	29,410	29,549	29,688	29,827	29,967	30,106	30,245	30,384	30,524	30,663	30,802	30,941	30,106
28	333.4	Services	5,687	5,687	5,687	5,687	5,687	5,687	5,687	5,687	5,687	5,687	5,687	5,687	5,687	5,687
29	334.4	Meters & Meter Installations	8,093	8,162	8,231	8,301	8,370	8,440	8,509	8,579	8,648	8,718	8,787	8,856	8,925	8,511
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	(149)	(149)	(149)	(149)	(149)	(149)	(149)	(149)	(149)	(149)	(149)	(149)	(149)	(149)
46		TOTAL	67,946	68,548	69,150	69,751	70,353	70,955	67,806	66,006	66,618	67,230	67,842	68,454	69,090	68,442
			TRUE												69,090	

40 ac

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Tomoka/Twin Rivers

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Schedule A-9

Page 3 of 5

Preparer Robert M. Griffin

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

Line No	Acct No	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	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	6,100	6,171	6,242	6,314	6,385	6,456	6,527	6,598	6,669	6,740	6,811	6,882	6,953	6,527
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	1,397	1,436	1,475	1,514	1,553	1,592	1,631	1,670	1,709	1,748	1,787	1,826	1,866	1,631
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	4,907	4,963	5,020	5,077	5,133	5,190	5,247	5,303	5,360	5,417	5,473	5,530	5,587	5,247
14	311.2	Pumping Equipment	3,564	3,639	3,713	3,787	3,862	3,936	261	(2,068)	(1,983)	(1,898)	(1,814)	(1,729)	(1,644)	894
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	(796)	(794)	(793)	(792)	(790)	(789)	(783)	(786)	(785)	(784)	(782)	(781)	(780)	(788)
20	320.3	Water Treatment Equipment	6,726	6,799	6,871	6,944	7,016	7,088	7,161	7,233	7,306	7,378	7,450	7,523	7,595	7,161
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	3,146	3,224	3,302	3,381	3,459	3,537	3,615	3,693	3,771	3,850	3,928	4,006	4,084	3,615
27	331.4	Transm. & Distribution Mains	29,270	29,410	29,549	29,688	29,827	29,967	30,106	30,245	30,384	30,524	30,663	30,802	30,941	30,106
28	333.4	Services	5,687	5,687	5,687	5,687	5,687	5,687	5,687	5,687	5,687	5,687	5,687	5,687	5,687	5,687
29	334.4	Meters & Meter Installations	8,093	8,162	8,231	8,301	8,370	8,440	8,509	8,579	8,648	8,718	8,787	8,856	8,925	8,511
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	4	30	64	107	16
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	(149)	(149)	(149)	(149)	(149)	(149)	(149)	(149)	(149)	(149)	(149)	(149)	(149)	(149)
46		TOTAL	67,946	68,548	69,150	69,751	70,353	70,955	67,806	66,006	66,618	67,234	67,872	68,517	69,196	68,458
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Accumulated Depreciation By Primary Account - 2006																
Adjusted 2006 UPIS Balances for Depn Exp Calc																
Tomoka/Twin Rivers - Water																
Docket No. 060368-W5																
Schedule Year Ended: 2006																
Historic [] or Projected [x]																
Line No.	Acct No.	(1) Account Name	(2) 1/2/31/05	(3) 01/23/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	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	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
7	304.2	Structures & Improvements	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139
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	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050
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	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594
14	311.2	Pumping Equipment	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331
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	321	321	321	321	321	321	321	321	321	321	321	321	321	321
20	320.3	Water Treatment Equipment	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Dist. Reservoirs & Standpipes	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708
27	331.4	Transm. & Distribution Mains	75,186	75,186	75,186	75,186	75,186	75,186	75,186	75,186	75,186	75,186	75,186	75,186	75,186	75,186
28	333.4	Services	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542
29	334.4	Meters & Meter Installations	22,422	22,422	22,422	22,422	22,422	22,422	22,422	22,422	22,422	22,422	22,422	22,422	22,422	22,422
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	64	64	64	64	64	64	64	64	64	64	64	64	64	64
46		TOTAL	239,469	239,469	239,469	239,469	239,469	239,469	241,845	241,845	241,845	243,980	243,980	243,980	285,514	244,600

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

Florida Public Service Commission

Tomoka/Twin Rivers - 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) Jan	(4) Feb	(5) Mar	(6) Apr	(7) Monthly Rates		(8)	(9)	(10)	(11)	(12)	(13)			(14) Dec	
1		INTANGIBLE PLANT																	
2	301.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
3	302.1	Franchises	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
4	339.1	Other Plant & Misc. Equipment	4.00%	0.33%	0.33%	0.33%	0.33%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
5		SOURCE OF SUPPLY & PUMPING PLANT																	
6	303.2	Land & Land Rights																	
7	304.2	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
8	305.2	Collect. & Impound Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	2.00%	50
9	306.2	Lake, River & Other Intakes	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
10	307.2	Wells & Springs	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.33%	30
11	308.2	Infiltration Galleries & Tunnels	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
12	309.2	Supply Mains	0.00%	0.00%	0.00%	0.00%	0.00%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	2.86%	35
13	310.2	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
15	339.2	Other Plant & Misc. Equipment	4.00%	0.33%	0.33%	0.33%	0.33%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
16		WATER TREATMENT PLANT																	
17	303.3	Land & Land Rights																	
18	304.3	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
19	311.3	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
20	320.3	Water Treatment Equipment	4.55%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	4.55%	22
21	339.3	Other Plant & Misc. Equipment	4.00%	0.33%	0.33%	0.33%	0.33%	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	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
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	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%	0.33%	4.00%	25
33		GENERAL PLANT																	
34	303.5	Land & Land Rights																	
35	304.5	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
36	340.5	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
37	340.51	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	16.67%	6
38	341.5	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	16.67%	6
39	342.5	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
40	343.5	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	6.25%	16
41	344.5	Laboratory Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
42	345.5	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	8.33%	12
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	10.00%	10
44	347.5	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
45	348.5	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	10.00%	10

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

Florida Public Service Commission

Tomoka/Twin Rivers - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [] or Projected [x]

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

Explanation: Provide the monthly Depreciation Expense for 2006

Line No.	Acct No	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	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		71	71	71	71	73	73	73	73	73	73	73	73	870
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		39	39	39	39	39	39	39	39	39	39	39	39	468
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		57	57	57	57	57	57	57	57	57	57	57	57	680
14	311.2	Pumping Equipment		85	85	85	85	85	85	85	85	85	85	85	85	1,017
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		1	1	1	1	1	1	1	1	1	1	1	1	16
20	320.3	Water Treatment Equipment		72	72	72	72	72	72	72	72	72	72	72	72	880
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		78	78	78	78	78	78	78	78	78	78	78	160	1,020
27	331.4	Transm. & Distribution Mains		139	139	139	139	146	149	149	149	152	152	152	155	1,761
28	333.4	Services		0	0	0	0	20	20	20	20	20	20	20	20	159
29	334.4	Meters & Meter Installations		93	93	93	93	93	96	96	96	99	99	99	102	1,154
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	1	1	1	1	1	1	1	1	4
46		TOTAL		646	636	636	636	665	671	671	671	677	677	677	775	8,028

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

Florida Public Service Commission

Tomoka/Twin Rivers - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [] or Projected [x]

[] =input field
 Explanation: Provide Retirements for 2006

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	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	(2,126)	(2,126)
22		TRANSMISSION & DISTRIBUTION PLANT													0	0
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		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	(3,716)	(3,716)
27	331.4	Transm. & Distribution Mains		0	0	0	0	0	(210)	0	0	(451)	0	0	(210)	(871)
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	(509)	0	0	(509)	0	0	(509)	(1,527)
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	(719)	0	0	(960)	0	0	(6,561)	(8,240)

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

Florida Public Service Commission

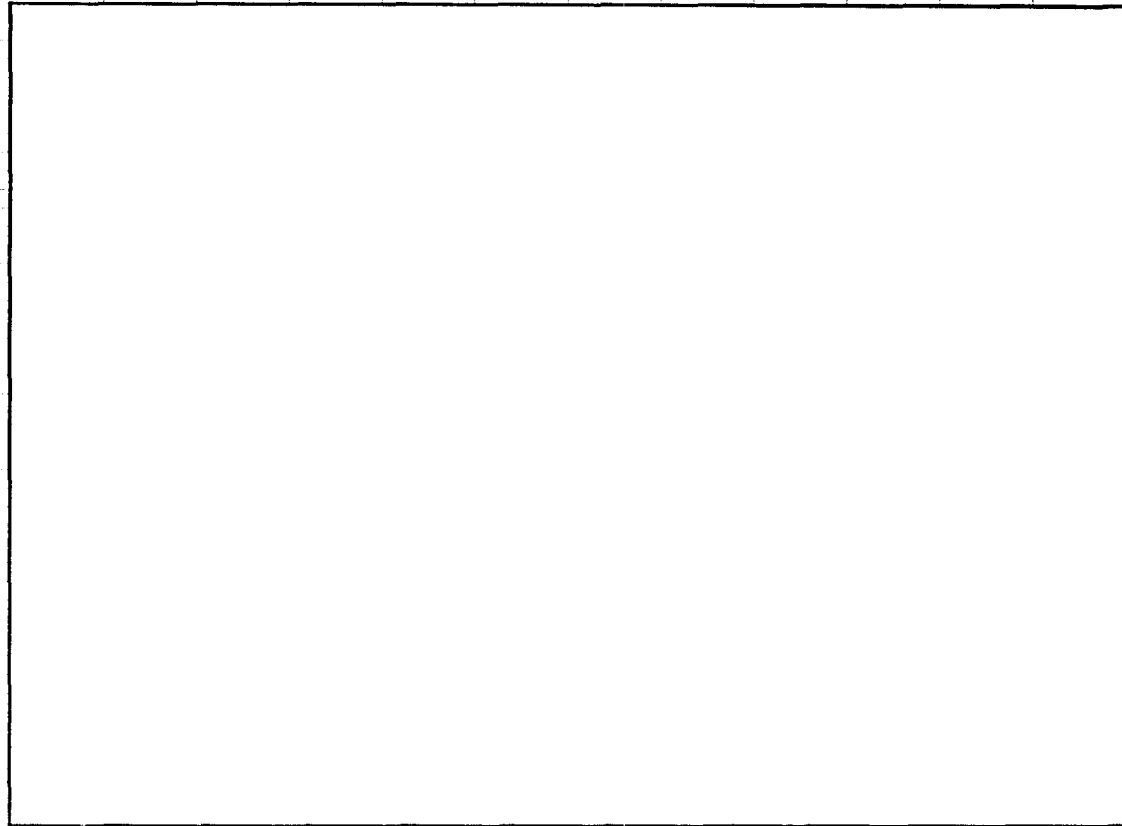
Tomoka/Twin Rivers - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [] or Projected [x]

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

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

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



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

Florida Public Service Commission

Tomoka/Twin Rivers - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [] or Projected [x]

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

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

Line No	Acct No	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	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	6,953	7,024	7,095	7,166	7,237	7,311	7,384	7,457	7,530	7,604	7,677	7,750	7,824	7,386
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	1,866	1,905	1,944	1,983	2,022	2,061	2,100	2,139	2,178	2,217	2,256	2,295	2,334	2,100
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	5,587	5,643	5,700	5,756	5,813	5,870	5,926	5,983	6,040	6,096	6,153	6,210	6,266	5,926
14	311.2	Pumping Equipment	(1,644)	(1,559)	(1,475)	(1,390)	(1,305)	(1,221)	(1,136)	(1,051)	(966)	(882)	(797)	(712)	(628)	(1,136)
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	(780)	(778)	(777)	(776)	(774)	(773)	(772)	(770)	(769)	(768)	(766)	(765)	(764)	(772)
20	320.3	Water Treatment Equipment	7,595	7,667	7,740	7,812	7,885	7,957	8,029	8,102	8,174	8,247	8,319	8,391	8,463	7,867
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	4,084	4,162	4,240	4,319	4,397	4,475	4,553	4,631	4,709	4,788	4,866	4,944	5,022	4,274
27	331.4	Transm. & Distribution Mains	30,941	31,040	31,220	31,359	31,498	31,644	31,783	31,922	32,061	32,200	32,339	32,478	32,617	31,536
28	333.4	Services	5,687	5,687	5,687	5,687	5,687	5,707	5,727	5,747	5,767	5,786	5,806	5,826	5,846	5,742
29	334.4	Meters & Meter Installations	8,950	9,043	9,137	9,230	9,323	9,417	9,504	9,600	9,696	9,792	9,888	9,984	10,080	9,049
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	(149)	(149)	(149)	(149)	(149)	(149)	(148)	(147)	(147)	(146)	(146)	(145)	(145)	(148)
46		TOTAL	69,090	69,726	70,362	70,998	71,634	72,299	72,251	72,922	73,593	73,310	73,967	74,664	68,878	71,824
			TRUE												68,877.99	

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-9

Tomoka/Twin Rivers

Page: 4 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Schedule Year Ending 12/31/06

Historical [] Projected [X]

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	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	6,953	7,024	7,095	7,166	7,237	7,311	7,384	7,457	7,530	7,604	7,677	7,750	7,824	7,386
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	1,866	1,905	1,944	1,983	2,022	2,061	2,100	2,139	2,178	2,217	2,256	2,295	2,334	2,100
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mans	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	5,587	5,643	5,700	5,756	5,813	5,870	5,926	5,983	6,040	6,096	6,153	6,210	6,266	5,926
14	311.2	Pumping Equipment	(1,644)	(1,559)	(1,475)	(1,390)	(1,305)	(1,221)	(1,136)	(1,051)	(966)	(882)	(797)	(712)	(628)	(1,136)
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	(780)	(778)	(777)	(776)	(774)	(773)	(772)	(770)	(769)	(768)	(766)	(765)	(764)	(772)
20	320.3	Water Treatment Equipment	7,595	7,667	7,740	7,812	7,885	7,957	8,029	8,102	8,174	8,247	8,319	8,391	8,463	7,867
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	4,084	4,162	4,240	4,319	4,397	4,475	4,553	4,631	4,709	4,788	4,866	4,944	1,388	4,274
27	331.4	Transm. & Distribution Mans	30,941	31,080	31,220	31,359	31,498	31,644	31,782	31,881	31,881	31,582	31,734	31,886	31,831	31,536
28	333.4	Services	5,687	5,687	5,687	5,687	5,687	5,707	5,727	5,747	5,767	5,786	5,806	5,826	5,846	5,742
29	334.4	Meters & Meter Installations	8,950	9,143	9,137	9,230	9,323	9,417	9,004	9,100	9,196	8,786	8,885	8,984	8,577	9,049
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	107	149	192	239	285	347	412	476	541	605	670	734	885	434
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	(149)	(149)	(149)	(149)	(149)	(148)	(148)	(147)	(147)	(146)	(146)	(145)	(145)	(148)
46		TOTAL	69,196	69,875	70,554	71,236	71,919	72,646	72,663	73,398	74,134	73,915	74,657	75,398	69,763	72,258
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

Tomoka/Twin Rivers - Water
Docket No. 060368-W5
Schedule Year Ended: 2007
Historic [] or Projected [x]

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

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

Line No.	Acct No.	(1) Account Name	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	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	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
7	304.2	Structures & Improvements	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139	28,139
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	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050
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	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594
14	311.2	Pumping Equipment	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331	20,331
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	321	321	321	321	321	321	321	321	321	321	321	321	321	321
20	320.3	Water Treatment Equipment	21,986	21,986	21,986	21,986	21,986	21,986	36,986	36,986	36,986	36,986	36,986	36,986	36,986	30,063
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	70,992	70,992	70,992	70,992	70,992	70,992	70,992	70,992	70,992	70,992	70,992	70,992	70,992	70,992
27	331.4	Transm. & Distribution Mains	80,102	80,102	80,102	81,884	81,884	81,884	83,666	83,666	83,666	85,448	85,448	85,448	87,230	83,118
28	333.4	Services	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542
29	334.4	Meters & Meter Installations	24,393	24,393	24,393	24,886	24,886	24,886	25,379	25,379	25,379	25,872	25,872	25,872	26,365	25,227
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	64	64	64	64	64	64	64	64	64	64	64	64	64	64
46		TOTAL	285,514	285,514	285,514	287,789	287,789	287,789	305,064	305,064	305,064	307,339	307,339	307,339	309,614	297,441

LT

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

Florida Public Service Commission

Tomoka/Twin Rivers - 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											
				(3) Jan	(4) Feb	(5) Mar	(6) Apr	(8) May	(9) Jun	(10) Jul	(11) Aug	(12) Sep	(13) Oct	(14) Nov	(15) Dec
1		INTANGIBLE PLANT													
2	301.1	Organization	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
3	302.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
4	339.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5		SOURCE OF SUPPLY & PUMPING PLANT													
6	303.2	Land & Land Rights													
7	304.2	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
8	305.2	Collect & Impound Reservoirs	2.00%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%
9	306.2	Lake, River & Other intakes	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
10	307.2	Wells & Springs	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
11	308.2	Infiltration Galleries & Tunnels	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
12	309.2	Supply Mains	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
13	310.2	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
15	339.2	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
16		WATER TREATMENT PLANT													
17	303.3	Land & Land Rights													
18	304.3	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
19	311.3	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
20	320.3	Water Treatment Equipment	4.55%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%
21	339.3	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
22		TRANSMISSION & DISTRIBUTION PLANT													
23	303.4	Land & Land Rights													
24	304.4	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
25	311.4	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
26	330.4	Distr. Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%
27	331.4	Transm. & Distribution Mains	2.33%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
28	333.4	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
29	334.4	Meters & Meter Installations	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
30	335.4	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
31	336.4	Backflow Prevention	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
32	339.4	Other Plant & Misc. Equipment	4.00%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%
33		GENERAL PLANT													
34	303.5	Land & Land Rights													
35	304.5	Structures & Improvements	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
36	340.5	Office Furniture & Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
37	340.51	Computer Equipment	16.67%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%
38	341.5	Transportation Equipment	16.67%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%
39	342.5	Stores Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
40	343.5	Tools, Shop & Garage Equipment	6.25%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%
41	344.5	Laboratory Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
42	345.5	Power Operated Equipment	8.33%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%
43	346.5	Communication Equipment	10.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%
44	347.5	Miscellaneous Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
45	348.5	Other Tangible Plant	10.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%

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

Florida Public Service Commission

Tomoka/Twin Rivers - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2007
 Historic [] or Projected [x]

Explanation: Provide the monthly Depreciation Expense for 2007

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		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	73	73	73	73	73	73	73	73	73	73	73	73	73	879
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	39	39	39	39	39	39	39	39	39	39	39	39	39	468
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	57	57	57	57	57	57	57	57	57	57	57	57	57	680
14	311.2	Pumping Equipment	85	85	85	85	85	85	85	85	85	85	85	85	85	1,017
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		1	1	1	1	1	1	1	1	1	1	1	1	16
20	320.3	Water Treatment Equipment	83	83	83	83	83	83	140	140	140	140	140	140	140	1,397
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	160	160	160	160	160	160	160	160	160	160	160	160	160	1,919
27	331.4	Transm. & Distribution Mains	155	155	159	159	159	159	162	162	162	166	166	166	169	1,939
28	333.4	Services	20	20	20	20	20	20	20	20	20	20	20	20	20	239
29	334.4	Meters & Meter Installations	102	102	104	104	104	104	106	106	106	108	108	108	110	1,265
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		1	1	1	1	1	1	1	1	1	1	1	1	6
46		TOTAL		775	775	781	781	781	843	843	843	849	849	849	854	9,824.38
																9,824.38

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

Tomoka/Twin Rivers - Water
Docket No. 060368-WS
Schedule Year Ended: 2007
Historic [] or Projected [x]

[] =input field
Explanation: Provide Retirements for 2007

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) 2007 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs		0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains		0	0	(218)	0	0	(218)	0	0	(218)	0	0	(218)	(872)
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	(382)	0	0	(382)	0	0	(382)	0	0	(382)	(1,528)
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	(600)	0	0	(600)	0	0	(600)	0	0	(600)	(2,400)

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

Florida Public Service Commission

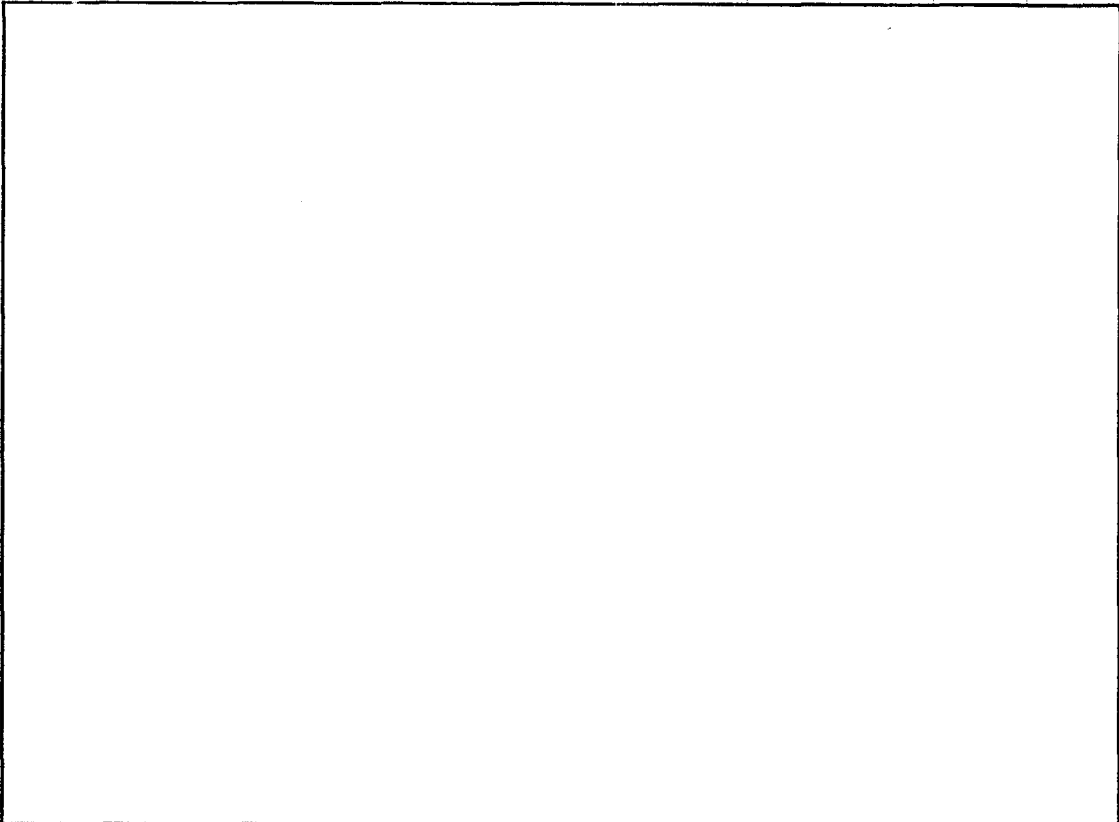
Tomoka/Twin Rivers - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2007
 Historic [] or Projected [x]

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

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

[] =input field

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



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

Florida Public Service Commission

Tomoka/Twin Rivers - 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)
			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		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	7,824	7,897	7,970	8,043	8,117	8,190	8,263	8,336	8,410	8,483	8,556	8,630	8,703	8,263
8	305.2	Collect. & Inpound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	2,334	2,373	2,412	2,451	2,490	2,529	2,568	2,607	2,646	2,685	2,724	2,763	2,802	2,568
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	6,266	6,323	6,380	6,436	6,493	6,549	6,606	6,663	6,719	6,776	6,833	6,889	6,946	6,606
14	311.2	Pumping Equipment	(628)	(543)	(458)	(373)	(289)	(204)	(119)	(35)	50	135	220	304	389	(119)
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	(764)	(762)	(761)	(760)	(758)	(757)	(756)	(754)	(753)	(752)	(750)	(749)	(748)	(756)
20	320.3	Water Treatment Equipment	6,349	6,432	6,515	6,599	6,682	6,765	6,905	7,045	7,185	7,326	7,466	7,606	7,746	6,971
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	1,388	1,548	1,708	1,868	2,027	2,187	2,347	2,507	2,667	2,827	2,987	3,147	3,307	2,347
27	331.4	Transm. & Distribution Mains	31,831	31,986	32,141	32,296	32,451	32,606	32,761	32,916	33,071	33,226	33,381	33,536	33,691	32,418
28	333.4	Services	5,846	5,866	5,886	5,906	5,926	5,945	5,965	5,985	6,005	6,025	6,045	6,065	6,085	5,965
29	334.4	Meters & Meter Installations	8,577	8,678	8,780	8,882	8,984	9,086	9,188	9,289	9,391	9,493	9,595	9,697	9,799	8,555
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	(145)	(144)	(144)	(143)	(143)	(142)	(142)	(141)	(140)	(140)	(139)	(139)	(138)	(142)
46		TOTAL	68,877.99	69,653	70,429	70,610	71,391	72,172	72,415	73,258	74,102	74,350	75,199	76,048	76,302	72,678
			TRUE													TRUE

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Tomoka/Twin Rivers

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [] Projected [X]

Schedule: A-9

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	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	7,824	7,897	7,970	8,043	8,117	8,190	8,263	8,336	8,410	8,483	8,556	8,630	8,703	8,263
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	2,334	2,373	2,412	2,451	2,490	2,529	2,568	2,607	2,646	2,685	2,724	2,763	2,802	2,568
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	6,266	6,323	6,380	6,436	6,493	6,549	6,606	6,663	6,719	6,776	6,833	6,889	6,946	6,606
14	311.2	Pumping Equipment	(628)	(543)	(458)	(373)	(289)	(204)	(119)	(35)	50	135	220	304	389	(119)
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	(764)	(762)	(761)	(760)	(758)	(757)	(756)	(754)	(753)	(752)	(750)	(749)	(748)	(756)
20	320.3	Water Treatment Equipment	6,349	6,432	6,515	6,599	6,682	6,765	6,905	7,045	7,185	7,326	7,466	7,606	7,746	6,971
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	1,388	1,548	1,708	1,868	2,027	2,187	2,347	2,507	2,667	2,827	2,987	3,147	3,307	2,347
27	331.4	Transm. & Distribution Mains	31,331	31,886	32,141	32,082	32,241	32,399	32,344	32,506	32,668	32,616	32,781	32,947	32,898	32,418
28	333.4	Services	5,846	5,866	5,886	5,906	5,926	5,945	5,965	5,985	6,005	6,025	6,045	6,065	6,085	5,965
29	334.4	Meters & Meter Installations	8,577	8,678	8,780	8,502	8,605	8,709	8,433	8,539	8,644	8,370	8,478	8,586	8,314	8,555
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	885	1,039	1,197	1,362	1,534	1,710	1,891	2,076	2,264	2,458	2,655	2,855	3,059	1,922
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	(145)	(144)	(144)	(143)	(143)	(142)	(142)	(141)	(140)	(140)	(139)	(139)	(138)	(142)
46		TOTAL	69,763	70,693	71,626	71,972	72,925	73,882	74,306	75,334	76,365	76,808	77,854	78,903	79,361	74,599
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Contributions in Aid of Construction by Classification- 2004											
June through December CIAC Balances per Books- 2004											
Tomoka/Twin Rivers - Water											
Docket No. 060388-WS											
Schedule Year Ended: 2004											
Historic [X] or Projected []											
Explanation: Provide the CIAC Balances by month by Classification											
beginning the year ended 12/31/04. While 2005 is the historical test year, balances through the year ended 12/31/04, while 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.											
Line	No	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04		
			(2)	(3)	(4)	(5)	(6)	(7)	(8)		
Cash CIAC:											
1		Water Treatment Equipment	0	0	0	0	0	0	0		
2		Meter Fees	0	0	0	0	0	0	0		
3		Main Extension Charge	0	0	0	0	0	0	0		
4		Service Installation Fees	0	0	0	0	0	0	0		
Total Cash CIAC											
5			0	0	0	0	0	0	0		
Property CIAC:											
6		Dist Reservoirs & Standpipes	0	0	0	0	0	0	0		
7		T&D Mains	0	0	0	0	0	0	0		
8		Services	0	0	0	0	0	0	0		
9		Meters/Meter Installation	0	0	0	0	0	0	0		
10		Hydrants	0	0	0	0	0	0	0		
Total Property CIAC											
11			0	0	0	0	0	0	0		
Total Water CIAC											
12			0	0	0	0	0	0	0		

Florida Public Service Commission

Schedule: A-12

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Prepared:

Schedule of Water Contributions in Aid of Construction by Classification, 2005										Florida Public Service Commission					
CIAC Balances per Books - 2005										Schedule: A-12					
Tomoka/Twin Rivers - Water										Page: 2 of					
Docket No. 060368-WS										Preparer:					
Schedule Year Ended: 2005															
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>															
Line No.	Description	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
	Cash CIAC:														
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Property CIAC:														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Tomoka/Twin Rivers

Docket No. 060368-WS

Test Year Ending 12/31/05

Florida Public Service Commission

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 intermediale year also.

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

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

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Schedule of Water Contributions in Aid of Construction by Classification- 2006							
CIAC Balances per Books- 2006							
				Input field			
Tomoka/Twin Rivers - Water		271	6469	FWS	Tomoka/Twin Rivers - Water		
Docket No. 060368-WS	Explanation: Provide the CIAC Balances by month by Classification						
Schedule Year Ended: 2006	for 2006						
Historic [x] or Projected [x]							
	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Description	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06
	Cash CIAC:						from Adj bal
1	Water Treatment Equipment	0	0	0	0	0	46,278
2	Meter Fees	0	0	0	0	0	270
3	Main Extension Charge	0	0	0	0	0	891
4	Service Installation Fees	0	0	0	0	0	143
5	Total Cash CIAC	0	0	0	0	0	49,582
	Property CIAC:						from Adj bal
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0
8	Services	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	49,582

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

Florida Public Service Commission

Tomoka/Twin Rivers

Schedule: A-11

Docket No. 060368-WS

Page: 2 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
	2000		
23	Additions		NA
24	Adjustments		NA
25	12/31/00 Balance		NA
	2001		
26	Additions		NA
27	Adjustments		NA
28	12/31/01 Balance		NA
	2002		
29	Additions		NA
30	Adjustments		NA
31	12/31/02 Balance		NA
	2003		
32	Additions		NA
33	Adjustments		NA
34	06/30/04 Amend. Order Balance	48,113	NA
	2004		
35	Additions	90	NA
36	Adjustments	0	NA
37	12/31/04 Balance	48,203	NA
	2005		
38	Additions	1,379	NA
39	Adjustments	0	NA
40	12/31/05 Balance	49,582	NA
	2006		
41	Additions	0	NA
42	Adjustments	0	NA
43	12/31/06 Balance	49,582	NA
	2007		
44	Additions	0	NA
45	Adjustments	0	NA
46	12/31/07 Balance	49,582	NA

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

CONVERT AMENDATORY ORDER BALANCES

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

Florida Public Service Commission

Tomoka/Twin Rivers - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 Historic [x] or Projected []

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

Schedule: A-12
 Page:
 Preparer:

	Cronin Jackson 06/30/04	Amendatory Order Adjustment	Allocation to match Amendatory Order Total @ 6/30/04	Categories-lines 22 to 35 below
Cash CIAC:				
1	Capacity Charges 271.1	H. LOOKUP 700	700	Water Treatment Equipment
2	Meter Fees	90	90	Meter Fees
3	CIAC-1999 Acquisition	46,878	46,878	Water Treatment Equipment
4	Unclaimed Refunds	0	0	Water Treatment Equipment
5	Main Ext Charge	445	445	Main Extension Charge
6	Serv Install Charge	0	0	Service Installation Charge
7	Total Cash CIAC	48,113	48,113	
Property CIAC: 271.5				
8	Dist Res & Standpipes	330.4	0	Dist Res & Standpipes
9	T&D Mains	331.4	0	T&D Mains
10	Services	333.4	0	Services
11	Meter/Meter Installation	334.4	0	Meter/Meter Installation
21	Hydrants	335.4	0	Hydrants
22	Total Property CIAC	0	0	
23	Total Water CIAC	48,113	48,113	

should be 48,113 0 <diff

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

Line No.	Description	Amendatory Order Balances as Calculated
Cash CIAC:		
24	Water Treatment Equipment	47,578
25	Meter Fees	90
26	Main Extension Charge	445
27	Service Installation Fees	0
28	Total Cash CIAC	48,113
Property CIAC:		
29	Dist Res & Standpipes	0
30	T&D Mains	0
31	Services	0
32	Meter/Meter Installation	0
33	Hydrants	0
34	Total Property CIAC	0
35	Total Water CIAC	48,113

TRUE

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

Florida Public Service Commission

Tomoka/Twin Rivers - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 Historic or Projected

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

Schedule: A-12
 Page: 5 of 8
 Preparer:

Line No.	(1) Description	(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
	Cash CIAC:							
1	Water Treatment Equipment	47,578	47,578	47,578	47,578	47,578	47,578	47,578
2	Meter Fees	90	90	90	90	90	90	90
3	Main Extension Charge	445	445	445	445	445	445	445
4	Service Installation Fees	0	0	0	0	0	0	0
5	Total Cash CIAC	48,113	48,113	48,113	48,113	48,113	48,113	48,113
	Property CIAC:							
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0
12	Total Water CIAC	48,113	48,113	48,113	48,113	48,113	48,113	48,113

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Schedule of Water Contributions in Aid of Construction by Classification- 2004								Flo
CIAC Additions -July through December 2004								
Tomoka/Twin Rivers - Water		=input field						
Docket No. 060368-W5		Explanation: Provide a Schedule showing additions to CIAC during 2004						
Schedule Year Ended: 2004		from the date of Acquisition. Use the same categories as are available for						
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>		customers and that subsequently get converted to Annual Report (Cronin Jackson) categories						
Line No.	(1) Description	(2)	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec
	Cash CIAC	CIAC acct						
1	Capacity Charges 271.1	320	0	0	0	0	0	0
2	Meter Fees	334	0	90	0	0	0	0
3	CIAC-1999 Acquisitions							
4	Unclaimed Refunds							
5	Main Ext Charge	331	0	0	0	0	0	0
6	Serv Install Charge	333	0	0	0	0	0	0
7	Total Cash CIAC		0	90	0	0	0	0
	Property CIAC 271.5							
8	Dist Res & Standpipes							
9	T&D Mains							
10	Services							
11	Meter/Meter Installation							
21	Hydrants							
22	Total Property CIAC		0	0	0	0	0	0
23	Total Water CIAC		0	90	0	0	0	0

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Schedule of Water Contributions in Aid of Construction by Classification - 2004		Adjustments to CIAC-July through December 2004		Adjustments to CIAC-Additions for 2004		Florida Public Service Commission			
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		July	Aug	Sep	Oct	Nov	Dec		
Tomoka/Twin Rivers - Water									
Docket No. 060368-WS									
Schedule Year Ended: 2004									
Historic [X] or Projected []									
1	Cash CIAC								
2	Water Treatment Equipment								
3	Meter Fees								
4	Main Extension Charge								
5	Service Installation Fees								
6	Total Cash CIAC	0	0	0	0	0	0	0	0
7	Property CIAC								
8	Dist Reservoirs & Standpipes								
9	T&D Mains								
10	Services								
11	Meters/Meter Installation								
12	Hydrants								
	Total Property CIAC	0	0	0	0	0	0	0	0
	Total Water CIAC	0	0	0	0	0	0	0	0

Schedule of Water Contributions in Aid of Construction by Classification - 2004									Florida Public Service Commission
Adjusted CIAC Balances - June through December 2004									Schedule: A-12
Tomoka/Twin Rivers - Water		Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04							Page: 4 of 8
Docket No. 060368-WS		when the Florida Water Services properties were acquired by AQUA, Inc.							Preparer:
Schedule Year Ended: 2004		through the year ended 12/31/04. While 2005 is the historical test year, balances							
Historic [x] or Projected []		back to 6/30/04 are needed since adjustments to book balances are made beginning that date.							
Line No.	Description	(1) 06/30/04	(2) 07/31/04	(3) 08/31/04	(4) 09/30/04	(5) 10/31/04	(6) 11/30/04	(7) 12/31/04	
	Cash CIAC:								
1	Water Treatment Equipment	47,578	47,578	47,578	47,578	47,578	47,578	47,578	
2	Meter Fees	90	90	180	180	180	180	180	
3	Main Extension Charge	445	445	445	445	445	445	445	
4	Service Installation Fees	0	0	0	0	0	0	0	
5	Total Cash CIAC	48,113	48,113	48,203	48,203	48,203	48,203	48,203	
	Property CIAC:								
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	
7	T&D Mains	0	0	0	0	0	0	0	
8	Services	0	0	0	0	0	0	0	
9	Meters/Meter Installation	0	0	0	0	0	0	0	
10	Hydrants	0	0	0	0	0	0	0	
11	Total Property CIAC	0	0	0	0	0	0	0	
12	Total Water CIAC	48,113	48,113	48,203	48,203	48,203	48,203	48,203	
								TRUE	

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

Florida Public Service Commission

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

Tomoka/Twin Rivers - 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)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2005 Total	
	Cash CIAC:														
1	Water Treatment Equipment	320	0	0	0	0	0	0	0	0	0	0	700	0	700
2	Meter Fees	334	0	0	0	0	0	0	0	0	0	0	90	0	90
3	Main Extension Charge	331	0	0	0	0	0	0	0	0	0	0	446	0	446
4	Service Installation Fees	333	0	0	0	0	0	0	0	0	0	0	143	0	143
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	1,379	0	1,379
	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	1,379	0	1,379

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

Florida Public Service Commission

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

Tomoka/Twin Rivers - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2005
 Historic [x] or Projected []

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

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

Schedule of Water Contributions in Aid of Construction by Classification - 2005		Adjusted CIAC Balances - 2005		Tomoka/Twin Rivers - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [X] or Projected []		Florida Public Service Commission									
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/04	01/21/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	Test Year End 12/31/05	Average Balance
	Explanation: Provide Adjusted CIAC balances by account for 2005														
	Cash CIAC:														
1	Water Treatment Equipment	47,578	47,578	47,578	47,578	47,578	47,578	47,578	47,578	47,578	47,578	47,578	48,278	48,278	47,686
2	Meter Fees	180	180	180	180	180	180	180	180	180	180	180	270	270	194
3	Main Extension Charge	445	445	445	445	445	445	445	445	445	445	445	891	891	514
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	143	143	22
5	Total Cash CIAC	48,203	48,203	48,203	48,203	48,203	48,203	48,203	48,203	48,203	48,203	48,203	49,582	49,582	48,415
	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	48,203	48,203	48,203	48,203	48,203	48,203	48,203	48,203	48,203	48,203	48,203	49,582	49,582	48,415

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Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Tomoka/Twin Rivers

Docket No. 060368-WS

Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-12

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	47,578	47,578	47,578	47,578	47,578	47,578	47,578	47,578	47,578	47,578	47,578	48,278	48,278	47,686
2	Meter Fees	180	180	180	180	180	180	180	180	180	180	180	270	270	194
3	Main Extension Charge	445	445	445	445	445	445	445	445	445	445	445	891	891	514
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	143	143	22
5	Total Cash CIAC	48,203	48,203	48,203	48,203	48,203	48,203	48,203	48,203	48,203	48,203	48,203	49,582	49,582	48,415
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	48,203	48,203	48,203	48,203	48,203	48,203	48,203	48,203	48,203	48,203	48,203	49,582	49,582	48,415
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Forco	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Contributions in Aid of Construction by Classification - 2006		Florida Public Service Commission													
CJAC Additions - 2006		Schedule: A-12													
Tomoka/Twin Rivers - Water		Page: 6 of 8													
Docket No. 060368-WS		Preparer:													
Schedule Year Ended: 2006															
Historic [X] or Projected []															
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2006	Total
1	Cash CJAC:														
2	Water Treatment Equipment	370	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	333	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees														
6	Total Cash CJAC	1037	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Property CJAC:														
8	Dist Reservoirs & Standpipes														
9	T&D Mains														
10	Services														
11	Meters/Meter Installation														
12	Hydrants														
13	Total Property CJAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Water CJAC	1037	0	0	0	0	0	0	0	0	0	0	0	0	0
0 these rows are extracted from the PWS456CJAC lab															
Schedule of Water Contributions in Aid of Construction by Classification - 2006		Florida Public Service Commission													
Adjustments to CJAC-2006		Schedule: A-12													
Tomoka/Twin Rivers - Water		Page: 8 of 8													
Docket No. 060368-WS		Preparer:													
Schedule Year Ended: 2006															
Historic [X] or Projected []															
Line No.	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2006	Total
1	Cash CJAC:														
2	Water Treatment Equipment														
3	Meter Fees														
4	Main Extension Charge														
5	Service Installation Fees														
6	Total Cash CJAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Property CJAC:														
8	Dist Reservoirs & Standpipes														
9	T&D Mains														
10	Services														
11	Meters/Meter Installation														
12	Hydrants														
13	Total Property CJAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Water CJAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Explanation: Provide Adjustments to CJAC Ammendatory Order balances other than changes resulting from CJAC Additions for 2006															

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Schedule of Water Contributions in Aid of Construction by Classification - 2006		Adjusted CIAC Balances - 2006												Florida Public Service Commission	
Tomoka/Twin Rivers - Water		Explanation: Provide Adjusted CIAC balances by account for 2006												Schedule: A-12	
Docket No. 060368-WS														Page: 4 of 8	
Schedule Year Ended: 2006														Preparer:	
Historic [] or Projected [x]															
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	12/31/06	Average Balance
Cash CIAC:															
1	Water Treatment Equipment	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278
2	Meter Fees	270	270	270	270	270	270	270	270	270	270	270	270	270	270
3	Main Extension Charge	891	891	891	891	891	891	891	891	891	891	891	891	891	891
4	Service Installation Fees	143	143	143	143	143	143	143	143	143	143	143	143	143	143
5	Total Cash CIAC	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582
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	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582
														TRUE	

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Tomoka/Twin Rivers

Docket No. 060368-WS

Test Year Ending 12/31/06

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

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278
2	Meter Fees	270	270	270	270	270	270	270	270	270	270	270	270	270	270
3	Main Extension Charge	891	891	891	891	891	891	891	891	891	891	891	891	891	891
4	Service Installation Fees	143	143	143	143	143	143	143	143	143	143	143	143	143	143
5	Total Cash CIAC	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582
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	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Contributions in Aid of Construction by Classification - 2007		Florida Public Service Commission														
CIAC Additions - 2007		Schedule: A-12														
Tomoka/Twin Rivers - Water		Page: 6 of 8														
Docket No. 060368-WS		Preparer:														
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
1	Cash CIAC:															
2	Water Treatment Equipment	320														0
3	Meter Fees	334														0
4	Main Extension Charge	331														0
5	Service Installation Fees	333														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															0
8	T&D Mains															0
9	Services															0
10	Meters/Meter Installation															0
	Hydrants															0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjustments to CIAC - 2007																
Tomoka/Twin Rivers - Water																
Docket No. 060368-WS																
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
1	Cash CIAC:															
2	Water Treatment Equipment															0
3	Meter Fees															0
4	Main Extension Charge															0
5	Service Installation Fees															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															0
8	T&D Mains															0
9	Services															0
10	Meters/Meter Installation															0
	Hydrants															0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Contributions in Aid of Construction by Classification, 2007		Florida Public Service Commission													
Adjusted CIAC Balances, 2007		Schedule: A-12 Page: 4 of 8 Preparer:													
Tomoka/Twin Rivers - Water Docket No. 060368 WS Schedule Year Ended: 2007 Historic [] or Projected [X]		Explanation: Provide Adjusted CIAC balances by account for 2007													
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/06	01/31/07	02/28/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07	Average Balance
1	Cash CIAC:														
2	Water Treatment Equipment	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278
3	Meter Fees	270	270	270	270	270	270	270	270	270	270	270	270	270	270
4	Main Extension Charge	891	891	891	891	891	891	891	891	891	891	891	891	891	891
5	Service Installation Fees	143	143	143	143	143	143	143	143	143	143	143	143	143	143
6	Total Cash CIAC	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582
7	Property CIAC:														
8	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Water CIAC	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582
														4 Yr	TRUE
															FALSE

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Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance
 Tomoka/Twin Rivers
 Docket No. 060368-WS
 Test Year Ending 12/31/07

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278
2	Meter Fees	270	270	270	270	270	270	270	270	270	270	270	270	270	270
3	Main Extension Charge	891	891	891	891	891	891	891	891	891	891	891	891	891	891
4	Service Installation Fees	143	143	143	143	143	143	143	143	143	143	143	143	143	143
5	Total Cash CIAC	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582
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	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Historic [x] or Projected []
 Schedule Year Ended: 2004
 Docket No. 060368-WS
 Tomoka/Twin Rivers - Water

June through December Accum Amort CIAC Balances per Books - 2004
 Tomoka/Twin Rivers - Water
 FWS
 6468
 272
 =input field

Explanation: Provide the Amort of CIAC Balances per books 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 last year, balances
 back to 6/30/04 are needed since adjustments to book balances are made beginning that date.

Preparer:

Page: 2 of 2

Schedule: A-14

Florida Public Service Commission

Schedule of Water Amortization of CIAC by Classification- 2005													Florida Public Service Commission		
Accum Amort CIAC Balances per Books- 2005															
Tomoka/Twin Rivers - Water													Schedule: A-14		
Docket No. 060368-WS													Page: 2 of 2		
Schedule Year Ended: 2005													Preparer:		
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>															
Explanation: Provide the Amort of CIAC Balances per books by month by Classification for the year ended 12/31/05.															
Line No.	Description	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Tomoka/Twin Rivers

Docket No. 060368-WS

Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-14

Page: 2 of 5

Preparer: Robert M. Griffin

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

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

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

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Schedule of Water Amortization of CIAC by Classification- 2006															Florida Public Service Commission	
Tomoka/Twin Rivers - Water															Schedule: A-14	
Docket No. 060368-WS															Page: 2 of 2	
Schedule Year Ended: 2006															Preparer:	
Historic [x] or Projected [x]																
Explanation: Provide the Amort of CIAC Balances by month by Classification for the year ended 12/31/06																
=Input field																
272 6469 FWS Tomoka/Twin Rivers - Water																
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance	
Cash CIAC:																
1	Water Treatment Equipment	0	0	0	0	0	0	0	135	270	405	540	675	810	218	
2	Meter Fees	0	0	0	0	0	0	0	1	2	3	5	6	7	2	
3	Main Extension Charge	0	0	0	0	0	0	0	2	3	5	7	9	10	3	
4	Service Installation Fees	0	0	0	0	0	0	0	0	1	1	1	1	2	0	
5	Total Cash CIAC	0	0	0	0	0	0	0	138	276	415	553	691	829	223	
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	138	276	415	553	691	829	223	

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

Florida Public Service Commission

**Tomoka/Twin Rivers
Docket No. 060368-WS**

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

Projected Test Year Ending 12/31/07

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
23	Additions		NA
24	Adjustments		NA
25	12/31/00 Balance		NA
2001			
26	Additions		NA
27	Adjustments		NA
28	12/31/01 Balance		NA
2002			
29	Additions		NA
30	Adjustments		NA
31	12/31/02 Balance		NA
2003			
32	Additions		NA
33	Adjustments		NA
34	06/30/04 Amend. Order Balance	35,795	NA
2004			
35	Additions	793	NA
36	Adjustments	0	NA
37	12/31/04 Balance	36,588	NA
2005			
38	Additions	1,523	NA
39	Adjustments	0	NA
40	12/31/05 Balance	38,111	NA
2006			
41	Additions	1,634	NA
42	Adjustments	0	NA
43	12/31/06 Balance	39,744	NA
2007			
44	Additions	1,625	NA
45	Adjustments	0	NA
46	12/31/07 Balance	41,370	NA

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

CONVERT AMENDATORY ORDER BALANCES

Schedule of Water Amortization of CIAC by Classification - 2004

CIAC Amendatory Order Balances as of 6/30/04

Florida Public Service Commission

Tomoka/Twin Rivers - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 Historic [x] or Projected []

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

Schedule: A-12
 Page:
 Preparer:

	Cronin Jackson 06/30/04 From Lookup	Amendatory Order Adjustment	Allocation to match Amendatory Order Total @ 6/30/04	
Cash CIAC:				
1	Capacity Charges 271.1	0	0	Water Treatment Equipment
2	Meter Fees	0	0	Meter Fees
3	CIAC-1999 Acquisition	35,795	35,795	Water Treatment Equipment
4	Unclaimed Refunds	0	0	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	35,795	35,795	
Property CIAC 271.5				
8	Dist Res & Standpipes	330.4	0	Dist Res & Standpipes
9	T&D Mains	331.4	0	T&D Mains
10	Services	333.4	0	Services
11	Meter/Meter Installation	334.4	0	Meter/Meter Installation
21	Hydrants	335.4	0	Hydrants
22	Total Property CIAC	0	0	
23	Total Water CIAC	35,795	35,795	

Categories-lines 22 to 35 below

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	35,795
25	Meter Fees	0
26	Main Extension Charge	0
27	Service Installation Fees	0
28	Total Cash CIAC	35,795
Property CIAC:		
29	Dist Res & Standpipes	0
30	T&D Mains	0
31	Services	0
32	Meter/Meter Installation	0
33	Hydrants	0
34	Total Property CIAC	0
35	Total Water CIAC	35,795

TRUE

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CALCULATE CIAC AMORTIZATION RATES

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

Florida Public Service Commission

Tomoka/Twin Rivers - Water
Docket No. 060368-WS
Schedule Year Ended: 2004
Historic [x] or Projected []

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

Schedule: A-12
Page:
Preparer:

				Annual Depn Rate	Monthly Dep'n Rate
Categories-lines to below					
	Cash CIAC:				
1	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)	3.30%	0.27%
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)	3.30%	0.27%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)	3.30%	0.27%
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	0.00%	0.00%
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	336.4		2.70%	0.23%
9	T&D Mains	331.4		2.22%	0.19%
10	Services	333.4		0.00%	0.00%
11	Meters/Meter Installation	334.4		5.00%	0.42%
12	Hydrants	335.4		0.00%	0.00%

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Composite Rate Calculation:		UPIS Balance 6/30/04			2004 Depreciation Rate		Annual
		Adjusted Bal	Contr Prop	For Comp Calc	Annual	Monthly	Depreciation Expense
1	INTANGIBLE PLANT						
2	Organization	301.1			0.00%		
3	Franchises	302.1			0.00%		
4	Other Plant & Misc. Equipment	339.1			4.00%		
5	SOURCE OF SUPPLY & PUMPING PLANT				0.00%		
6	Land & Land Rights	303.2	2,000		0.00%		
7	Structures & Improvements	304.2	28,139	28,139	3.03%	0.25%	853
8	Collect. & Impound Reservoirs	305.2	0		0.00%		
9	Lake, River & Other Intakes	306.2	0		0.00%		
10	Wells & Springs	307.2	14,050	14,050	3.33%	0.28%	468
11	Infiltration Galleries & Tunnels	308.2	0		0.00%		
12	Supply Mains	309.2	0	0	0.00%	0.00%	0
13	Power Generation Equipment	310.2	13,594	13,594	5.00%	0.42%	680
14	Pumping Equipment	311.2	17,846	17,846	5.00%	0.42%	892
15	Other Plant & Misc. Equipment	339.2	0		4.00%		
16	WATER TREATMENT PLANT				0.00%		
17	Land & Land Rights	303.3	0		0.00%		
18	Structures & Improvements	304.3	0	0	3.03%	0.25%	0
19	Pumping Equipment	311.3	0		5.00%		
20	Water Treatment Equipment	320.3	19,112	19,112	4.55%	0.38%	869
21	Other Plant & Misc. Equipment	339.3	0		4.00%		
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	0		5.00%		
26	Distr. Reservoirs & Standpipes	330.4	34,708	34,708	2.70%	0.23%	938
27	Transm. & Distribution Mains	331.4	43,760	43,760	2.22%	0.19%	972
28	Services	333.4	9,542	9,542	0.00%	0.00%	0
29	Meters & Meter Installations	334.4	16,664	16,664	5.00%	0.42%	833
30	Hydrants	335.4	0	0	0.00%	0.00%	0
31	Backflow Prevention	336.4	0		0.00%		
32	Other Plant & Misc. Equipment	339.4	0	0	4.00%	0.33%	0
33	GENERAL PLANT				0.00%		
34	Land & Land Rights	303.5	0		0.00%		
35	Structures & Improvements	304.5	0		3.03%		
36	Office Furniture & Equipment	340.5	0		0.00%		
37	Computer Equipment	340.51	0		0.00%		
38	Transportation Equipment	341.5	0		0.00%		
39	Stores Equipment	342.5	0		0.00%		
40	Tools, Shop & Garage Equipment	343.5	0		0.00%		
41	Laboratory Equipment	344.5	0		6.67%		
42	Power Operated Equipment	345.5	0		0.00%		
43	Communication Equipment	346.5	0		0.00%		
44	Miscellaneous Equipment	347.5	0		0.00%		
45	Other Tangible Plant	348.5	0		0.00%		
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			197,415			6,505
				TRUE			Composite Rate 3.30%

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Line No.	Description	Annual Depr Rate	Mo Depr Rate
Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data			
64	Cash CIAC: Water Treatment Equipment	3.30%	0.27%
65	Meter Fees	5.00%	0.42%
66	Main Extension Charge	2.22%	0.19%
67	Service Installation Fees	0.00%	0.00%
Property CIAC			
68	Dist Res. & Standpipe	2.70%	0.23%
69	T&D Main	2.22%	0.19%
70	Services	0.00%	0.00%
71	Meters/Meter Installation	5.00%	0.42%
72	Hydrants	0.00%	0.00%

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

Tomoka/Twin Rivers - Water
 Docket No. 060368-LVS
 Schedule Year Ended: 2004
 Historic [x] or Projected []

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

Line No	Description	(1)	(2)	Monthly Rates:							
				(3)	(4)	(5)	(6)	(7)	(8)		
			Annual Rates	July	Aug	Sep	Oct	Nov	Dec		
Cash CIAC											
1	Water Treatment Equipment	47,578	47,578	47,578	47,578	47,578	47,578	47,578	47,578	47,578	
2	Meter Fees	90	90	180	180	180	180	180	180	180	
3	Main Extension Charge	445	445	445	445	445	445	445	445	445	
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	
5	Total Cash CIAC	48,113	48,113	48,203	48,203	48,203	48,203	48,203	48,203	48,203	
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	48,113	48,113	48,203	48,203	48,203	48,203	48,203	48,203	48,203	

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

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

Tomoka/Twin Rivers - Water
 Docket No. 060368-LVS
 Schedule Year Ended: 2004
 Historic [x] or Projected []

Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories

Blank input field

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Schedule of Water Amortization of CIAC by Classification - 2004 CIAC Amortization - July through December 2004		Florida Public Service Commission						
Tomoka/Twin Rivers - 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	131	131	131	131	131	131	784
2	Meter Fees	0	1	1	1	1	1	4
3	Main Extension Charge	1	1	1	1	1	1	5
4	Service Installation Fees	0	0	0	0	0	0	0
5	Total Cash CIAC	132	132	132	132	132	132	793
	Property CIAC:							
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0
12	Total Water CIAC	132	132	132	132	132	132	793
Schedule of Water Amortization of CIAC by Classification - 2004 Adjustments to CIAC - July through December 2004								
Tomoka/Twin Rivers - 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

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Schedule of Water Amortization of CIAC by Classification-2004 Adjusted Amortization of CIAC Balances- June through December 2004.		Florida Public Service Commission						
Tomoka/Twin Rivers - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic: [X] or Projected []		Schedule: Page: A-14 Preparer: 2, wrk-8						
(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
Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.								
1	Cash CIAC	35,795	35,976	31,056	36,187	36,318	36,448	36,579
2	Water Treatment Equipment	0	0	1	2	3	3	4
3	Meter Fees	0	1	2	2	3	4	5
4	Main Extension Charge	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0
5	Total Cash CIAC	35,795	35,927	31,059	36,191	36,324	36,456	36,588
6	Property CIAC	0	0	0	0	0	0	0
7	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0
8	T&D Mains	0	0	0	0	0	0	0
9	Services	0	0	0	0	0	0	0
10	Meters/Meter Installation	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0
12	Total Water CIAC	35,795	35,927	31,059	36,191	36,324	36,456	36,588

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Composite Rate Calculation:		UPIS Balance 12/31/04		Depreciation Rate		Depreciation	
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense
1	INTANGIBLE PLANT						
2	Organization	301.1			0.00%		
3	Franchises	302.1			0.00%		
4	Other Plant & Misc. Equipment	339.1			4.00%		
5	SOURCE OF SUPPLY & PUMPING PLANT				0.00%		
6	Land & Land Rights	303.2	2,000		0.00%		
7	Structures & Improvements	304.2	28,139	28,139	3.03%	0.25%	853
8	Collect. & Impound Reservoirs	305.2	0		0.00%		
9	Lake, River & Other Intakes	306.2	0		0.00%		
10	Wells & Springs	307.2	14,050	14,050	3.33%	0.28%	468
11	Infiltration Galleries & Tunnels	308.2	0		0.00%		
12	Supply Mains	309.2	0		0.00%	0.00%	0
13	Power Generation Equipment	310.2	13,594	13,594	5.00%	0.42%	680
14	Pumping Equipment	311.2	17,846	17,846	5.00%	0.42%	892
15	Other Plant & Misc. Equipment	339.2	0		4.00%		
16	WATER TREATMENT PLANT				0.00%		
17	Land & Land Rights	303.3	0		0.00%		
18	Structures & Improvements	304.3	0	0	3.03%	0.25%	0
19	Pumping Equipment	311.3	321		5.00%		
20	Water Treatment Equipment	320.3	19,112	19,112	4.55%	0.38%	869
21	Other Plant & Misc. Equipment	339.3	0		4.00%		
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	0		5.00%		
26	Dist. Reservoirs & Standpipes	330.4	34,708	34,708	2.70%	0.23%	938
27	Transm. & Distribution Mains	331.4	75,186	75,186	2.22%	0.19%	1,671
28	Services	333.4	9,542	9,542	0.00%	0.00%	0
29	Meters & Meter Installations	334.4	16,664	16,664	5.00%	0.42%	833
30	Hydrants	335.4	0	0	0.00%	0.00%	0
31	Backflow Prevention	336.4	0	0	0.00%		
32	Other Plant & Misc. Equipment	339.4	0	0	4.00%	0.33%	0
33	GENERAL PLANT				0.00%		
34	Land & Land Rights	303.5	0		0.00%		
35	Structures & Improvements	304.5	0		3.03%		
36	Office Furniture & Equipment	340.5	0		0.00%		
37	Computer Equipment	340.51	0		0.00%		
38	Transportation Equipment	341.5	0		0.00%		
39	Stores Equipment	342.5	0		0.00%		
40	Tools, Shop & Garage Equipment	343.5	0		0.00%		
41	Laboratory Equipment	344.5	0		6.67%		
42	Power Operated Equipment	345.5	0		0.00%		
43	Communication Equipment	346.5	0		0.00%		
44	Miscellaneous Equipment	347.5	0		0.00%		
45	Other Tangible Plant	348.5	64		0.00%		
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			228,841			7,204
				TRUE			Composite Rate 3.15%

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

Line No.	Description	Annual Depr Rate	Mo Depr Rate
Cash CIAC:			
64	Water Treatment Equipment	3.15%	0.26%
65	Meter Fees	5.00%	0.42%
66	Main Extension Charge	2.22%	0.19%
67	Service Installation Fees	0.00%	0.00%
Property CIAC:			
68	Dist Res & Standpipe	2.70%	0.23%
69	T&D Mains	2.22%	0.19%
70	Services	0.00%	0.00%
71	Meters/Meter Installation	5.00%	0.42%
72	Hydrants	0.00%	0.00%

1.8

Schedule of Water Amortization of CIAC by Classification - 2005		Florida Public Service Commission													
Adjusted CIAC Balances - 2005		Schedule: A-12													
Tomoka/Twin Rivers - Water		Page: 4 of 8													
Docket No. 060368-WS		Preparer:													
Schedule Year Ended: 2005															
Historic [x] or Projected []															
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/04	01/31/05	02/28/05	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
Cash CIAC:		48,203	48,203	48,203	48,203	48,203	48,203	48,203	48,203	48,203	48,203	48,203	48,203	48,203	48,415
1	Water Treatment Equipment	47,578	47,578	47,578	47,578	47,578	47,578	47,578	47,578	47,578	47,578	47,578	47,578	48,278	47,686
2	Meter Fees	180	180	180	180	180	180	180	180	180	180	180	180	270	194
3	Main Extension Charge	445	445	445	445	445	445	445	445	445	445	445	445	891	514
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	143	22
5	Total Cash CIAC	48,203	48,203	48,203	48,203	48,203	48,203	48,203	48,203	48,203	48,203	48,203	48,203	49,582	48,415
Property CIAC:		0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	48,203	48,203	48,203	48,203	48,203	48,203	48,203	48,203	48,203	48,203	48,203	48,203	49,582	48,415
Schedule of Water Amortization of CIAC by Classification - 2005		Florida Public Service Commission													
CIAC Amortization Rates - 2005		Schedule: A-14													
Tomoka/Twin Rivers - Water		Page: 2, wrk 3													
Docket No. 060368-WS		Preparer:													
Schedule Year Ended: 2005															
Historic [x] or Projected []															
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Annual Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Cash CIAC:		3.15%	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%
1	Water Treatment 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%
2	Meter Fees	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%
3	Main Extension Charge	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%
4	Service Installation Fees														
5	Total Cash CIAC														
Property CIAC:		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%
6	Dist Reservoirs & Standpipes	2.22%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	T&D Mains	0.00%	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%
8	Services	5.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	Meters/Meter Installation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	Hydrants														

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11 Total Property CIAC
 12 Total Water CIAC
 CIAC Amortization- 2005

Tomoka/Twin Rivers - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>												Florida Public Service Commission		
Explanation: Provide a Schedule showing additions to CIAC during 2005 from the date of Acquisition												Schedule: A-14 Page: 2, wrk-4 Preparer:		

Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
Cash CIAC:															
1	Water Treatment Equipment		125	125	125	125	125	125	125	125	125	125	127	127	1,501
2	Meter Fees		1	1	1	1	1	1	1	1	1	1	1	1	10
3	Main Extension Charge		1	1	1	1	1	1	1	1	1	1	2	2	12
4	Service Installation Fees		0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC		126	126	126	126	126	126	126	126	126	126	129	129	1,523
Property CIAC:															
6	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		126	126	126	126	126	126	126	126	126	126	129	129	1,523
			0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.15%

Schedule of Water Amortization of CIAC by Classification- 2005 Adjustments to CIAC Amort Bal-2005												Florida Public Service Commission		
Tomoka/Twin Rivers - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>												Schedule: A-14 Page: 2, wrk-5 Preparer:		
Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2005														

Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
Cash CIAC:															
1	Water Treatment Equipment														0
2	Meter Fees														0
3	Main Extension Charge														0
4	Service Installation Fees														0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes														0
7	T&D Mains														0
8	Services														0
9	Meters/Meter Installation														0
10	Hydrants														0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Amortization of CIAC by Classification - 2005 Adjusted Accumulated Amortization of CIAC Balances - 2005		Florida Public Service Commission													
Tomoka/Twin Rivers - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [X] or Projected []		Schedule: A-14 Page: 2, wrk-8 Preparer:													
Line No.	Description	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	36,579	36,704	36,829	36,953	37,078	37,203	37,328	37,453	37,577	37,702	37,827	37,954	38,080	37,328
2	Meter Fees	4	5	6	7	8	9	9	9	10	11	12	13	14	9
3	Main Extension Charge	5	6	7	7	8	9	10	11	12	12	13	15	16	10
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	36,588	36,714	36,841	36,967	37,094	37,220	37,346	37,473	37,599	37,725	37,852	37,981	38,111	37,347
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	36,588	36,714	36,841	36,967	37,094	37,220	37,346	37,473	37,599	37,725	37,852	37,981	38,111	37,347
														TRUE	

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Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Tomoka/Twin Rivers

Docket No. 060368-WS

Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-14

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	36,579	36,704	36,829	36,953	37,078	37,203	37,328	37,453	37,577	37,702	37,827	37,954	38,080	37,328
2	Meter Fees	4	5	6	6	7	8	9	9	10	11	12	13	14	9
3	Main Extension Charge	5	6	7	7	8	9	10	11	12	12	13	15	16	10
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	36,588	36,714	36,841	36,967	37,094	37,220	37,346	37,473	37,599	37,725	37,852	37,981	38,111	37,347
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	36,588	36,714	36,841	36,967	37,094	37,220	37,346	37,473	37,599	37,725	37,852	37,981	38,111	37,347
SEWER															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc. Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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CALCULATE CIAC AMORTIZATION RATES - January thru April 2006

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

Florida Public Service Commission

Schedule: A-12

Page:

Preparer:

Tomoka/Twin Rivers - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [x] or Projected [x]

=input field

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

				Annual Depn Rate	Monthly Depn Rate
Categories-lines to below					
1	Cash CIAC				
	Capacity Charges	271.1			
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 Extl Charge	271.3	Water Treatment Equip (see Composite Calc)	3.21%	0.00%
5	Serv Install Charge	271.3	Main Extension Charge accl 331.4	2.22%	0.00%
6	Meter Fees	271.3	Service Installation Charge accl 333.4	0.00%	0.00%
			Meter Fees accl 334.4	5.00%	0.42%
7	Total Cash CIAC				
	Contributed Property	271.2			
8	Dist Res & Standpipe	330.4		2.70%	0.23%
9	T&D Mains	331.4		2.22%	0.19%
10	Services	333.4		0.00%	0.00%
11	Meters/Meter Installation	334.4		5.00%	0.42%
12	Hydrants	335.4		0.00%	0.00%

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Line No.	Description	Annual Depr. Rate	Mo Depr. Rate
	Cash CIAC		
64	Water Treatment Equipment	3.21%	0.00%
65	Meter Fees	5.00%	0.42%
66	Main Extension Charge	2.22%	0.00%
67	Service Installation Fees	0.00%	0.00%
	Property CIAC		
68	Dist Res & Standpipe	2.70%	0.23%
69	T&D Mains	2.22%	0.19%
70	Services	0.00%	0.00%
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

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: CALCULATE CIAC AMORTIZATION RATES - Beginning May 2006 (Start Guideline Lives)		Florida Public Service Commission	
Schedule of Water Amortization of CIAC by Classification- 2006		Schedule: A-12	
Calculate Amortization Rates for Calendar Year 2005		Page:	
Tomoka/Twin Rivers - Water		Preparer:	
Docket No. 060368-W5		Annual Dep'n Rate	
Schedule Year Ended: 2006		Monthly Dep'n Rate	
Historic [x] or Projected [x]		Rate	
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates			
Input field			
Categories lines to below			
1	Cash CIAC		
2	Capacity Charges	271.1	3.36%
3	CIAC-1999 Acquisition	271.3	3.36%
4	Unclaimed Refunds	271.3	2.33%
5	Main EX Charge	271.3	2.50%
6	Serv Install Charge	271.3	5.00%
7	Meter Fees	271.3	0.42%
Total Cash CIAC			
8	Contributed Property	271.2	
9	Dist Res & Standpipe	330.4	2.70%
10	T&D Mains	331.4	2.33%
11	Meters/Meter Installation	334.4	2.50%
12	Hydrants	334.4	5.00%
		334.4	2.22%
		334.4	0.19%

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Composite Rate Calculation:		UPIS Balance 4/30/06			Guideline Lives eff 5/06 Depreciation Rate		Depreciation														
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense														
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	28,139	28,139	3.13%	0.26%	879														
8	Collect. & Impound Reservoirs	305.2	0		2.00%																
9	Lake, River & Other Intakes	306.2	0		2.50%																
10	Wells & Springs	307.2	14,050	14,050	3.33%	0.28%	468														
11	Infiltration Galleries & Tunnels	308.2	0		2.50%																
12	Supply Mains	309.2	0	0	2.86%	0.24%	0														
13	Power Generation Equipment	310.2	13,594	13,594	5.00%	0.42%	680														
14	Pumping Equipment	311.2	20,331	20,331	5.00%	0.42%	1,017														
15	Other Plant & Misc. Equipment	339.2	0		5.56%																
16	WATER TREATMENT PLANT																				
17	Land & Land Rights	303.3	0		0.00%																
18	Structures & Improvements	304.3	0	0	3.13%	0.26%	0														
19	Pumping Equipment	311.3	321		5.00%																
20	Water Treatment Equipment	320.3	19,112	19,112	4.55%	0.38%	869														
21	Other Plant & Misc. Equipment	339.3	0		5.56%																
22	TRANSMISSION & DISTRIBUTION PLANT																				
23	Land & Land Rights	303.4	0		0.00%																
24	Structures & Improvements	304.4	0	0	3.13%	0.26%	0														
25	Pumping Equipment	311.4	0		5.00%																
26	Distr. Reservoirs & Standpipes	330.4	34,708	34,708	2.70%	0.23%	938														
27	Transm. & Distribution Mains	331.4	75,186	75,186	2.33%	0.19%	1,749														
28	Services	333.4	9,542	9,542	2.50%	0.21%	239														
29	Meters & Meter Installations	334.4	22,422	22,422	5.00%	0.42%	1,121														
30	Hydrants	335.4	0	0	2.22%	0.19%	0														
31	Backflow Prevention	336.4	0	0	6.67%																
32	Other Plant & Misc. Equipment	339.4	0	0	4.00%	0.33%	0														
33	GENERAL PLANT																				
34	Land & Land Rights	303.5	0		0.00%																
35	Structures & Improvements	304.5	0		2.50%																
36	Office Furniture & Equipment	340.5	0		6.67%																
37	Computer Equipment	340.51	0		16.67%																
38	Transportation Equipment	341.5	0		16.67%																
39	Stores Equipment	342.5	0		5.56%																
40	Tools, Shop & Garage Equipm	343.5	0		6.25%																
41	Laboratory Equipment	344.5	0		6.67%																
42	Power Operated Equipment	345.5	0		8.33%																
43	Communication Equipment	346.5	0		10.00%																
44	Miscellaneous Equipment	347.5	0		6.67%																
45	Other Tangible Plant	348.5	64		10.00%																
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			237,084			7,959					3.36%									
				TRUL			7,959					7.616									

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Line No.	Description	Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data	Annual Depr Rate	Mo Depr Rate
64	Cash CIAC			
65	Water Treatment Equipment		3.36%	0.28%
66	Meter Fees		5.00%	0.42%
67	Main Extension Charge		2.33%	0.19%
	Service Installation Fees		2.50%	0.21%
	Property CIAC:			
68	Dist Fees & 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 - 2006		Florida Public Service Commission														
Adjusted CIAC Balances - 2006		Schedule: A-12 Page: 4 of 8 Preparer:														
Tomoka/Twin Rivers - Water Docket No. 060368 WS Schedule Year Ended: 2006 Historic [X] or Projected []		Explanation: Provide Adjusted CIAC balances by account for 2006														
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Annual Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average Balance	Guideline Lives
			Monthly Rates													
Cash CIAC			=input field													
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%	48,278	3.36%
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%	270	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%	891	2.33%	
4	Service Installation Fees	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	143	2.50%	
5	Total Cash CIAC		49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	0
Property CIAC																
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582
Schedule of Water Amortization of CIAC by Classification - 2006		Florida Public Service Commission														
Adjusted CIAC Balances - 2006		Schedule: A-14 Page: 2, wrk-3 Preparer:														
Tomoka/Twin Rivers - Water Docket No. 060368 WS Schedule Year Ended: 2006 Historic [X] or Projected []		Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories for 2006														
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Annual Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average Balance	Guideline Lives
			Monthly Rates													
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%	48,278	3.36%
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%	270	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%	891	2.33%
4	Service Installation Fees	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	143	2.50%
5	Total Cash CIAC		49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	0
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%	48,278	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%	270	2.33%
8	Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	891	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%	143	5.00%
10	Hydrants	0.00%	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	2.22%

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Schedule of Water Amortization of CIAC by Classification - 2006		Florida Public Service Commission												
CIAC Amortization: CIAC Balances x Amort Rates - 2006		Schedule: A-14												
Tomoka/Twin Rivers - Water		Page: 2, wrk-4												
Docket No. 060368-WS		Preparer:												
Schedule Year Ended: 2006														
Historic [X] or Projected []														
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2006 Total
1	Cash CIAC:													
2	Water Treatment Equipment	129	129	129	129	135	135	135	135	135	135	135	135	1,597
3	Meter Fees	1	1	1	1	1	1	1	1	1	1	1	1	14
4	Main Extension Charge	2	2	2	2	2	2	2	2	2	2	2	2	20
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	2
6	Total Cash CIAC	132	132	132	132	138	138	138	138	138	138	138	138	1,634
7	Property CIAC:													
8	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Services	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Water CIAC	132	132	132	132	138	138	138	138	138	138	138	138	1,634
		0.27%	0.27%	0.27%	0.27%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.29%
Schedule of Water Amortization of CIAC by Classification - 2006		Florida Public Service Commission												
Adjustments to CIAC Amort Bal-2006		Schedule: A-14												
Tomoka/Twin Rivers - Water		Page: 2, wrk-5												
Docket No. 060368-WS		Preparer:												
Schedule Year Ended: 2006														
Historic [X] or Projected []														
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2006 Total
1	Cash CIAC:													
2	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Fees	0	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	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Property CIAC:													
8	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Services	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0

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Line No.	Description	Schedule of Water Amortization of CIAC by Classification, 2006												Florida Public Service Commission			
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	Schedule:	Page:
		12/31/05	01/31/06	07/28/06	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	A-14	2, wrk-8
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.																	
1	Cash CIAC:																
2	Water Treatment Equipment	38,080	38,210	38,339	38,468	38,597	38,732	38,867	39,002	39,138	39,273	39,408	39,543	39,678	38,872		
3	Meter Fees	14	15	16	17	18	20	21	22	23	24	25	26	27	21		
4	Main Extension Charge	16	18	20	21	23	25	27	28	30	32	33	35	37	27		
5	Service Installation Fees	0	0	0	0	0	0	1	1	1	1	2	2	2	1		
5	Total Cash CIAC	38,111	38,243	38,375	38,507	38,639	38,777	38,915	39,053	39,192	39,330	39,468	39,606	39,744	38,920		
6	Property CIAC:																
7	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
8	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
9	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
10	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
11	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
12	Total Water CIAC	38,111	38,243	38,375	38,507	38,639	38,777	38,915	39,053	39,192	39,330	39,468	39,606	39,744	38,920		

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

Florida Public Service Commission

Schedule: A-14
 Page: 4 of 5
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	38,080	38,210	38,339	38,468	38,597	38,732	38,867	39,002	39,138	39,273	39,408	39,543	39,678	38,872
2	Meter Fees	14	15	16	17	18	20	21	22	23	24	25	26	27	21
3	Main Extension Charge	16	18	20	21	23	25	27	28	30	32	33	35	37	27
4	Service Installation Fees	0	0	0	0	0	0	1	1	1	1	2	2	2	1
5	Total Cash	38,111	38,243	38,375	38,507	38,639	38,777	38,915	39,053	39,192	39,330	39,468	39,606	39,744	38,920
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	38,111	38,243	38,375	38,507	38,639	38,777	38,915	39,053	39,192	39,330	39,468	39,606	39,744	38,920
SEWER															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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CALCULATE CIAC AMORTIZATION RATES - January thru December 2007		Schedule of Water Amortization of CIAC by Classification - 2007		Florida Public Service Commission	
Calculate Amortization Rates for Calendar Year 2005		Schedule Year Ending: 2007		Schedule: A-12	
Tomoka/Twin Rivers - Water		Historic [] or Projected [X]		Page: Preparer:	
Deckert No. 060358 WS		Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates		Annual Dep'n Rate	
Schedule Year Ending: 2007		-input field		Monthly Dep'n Rate	
Historic [] or Projected [X]		Categories-lines to below			
1	Cash CIAC				
2	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)	3.28%	0.27%
3	CIAC-1998 Acquisition	271.3	Water Treatment Equip (see Composite Calc)	3.28%	0.27%
4	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)	3.28%	0.27%
5	Main EM Charge	271.3	Main Extension Charge	2.33%	0.24%
6	Sev Install Charge	271.3	Service Installation Charge	2.50%	0.21%
7	Meter Fees	271.3	Meter Fees	5.00%	0.42%
	Total Cash CIAC				
8	Contributed Property	271.2			
9	Dist Res & Standpipe	306.4		2.70%	0.23%
10	T&D Mains	331.4		2.33%	0.19%
11	Services	331.4		2.50%	0.21%
12	Meters/Meter Installation	306.4		5.00%	0.42%
	Hydrants	306.4		2.22%	0.19%

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Line No	Description	Explanation: Rearrange Amortization Rates for CIAC, shown above into new categories that combine certain data	Annual Dep'r Rate	Mo Dep'r Rate									
64	Cash CIAC												
64	Water Treatment Equipment		3.28%	0.27%									
65	Meter Fees		5.00%	0.42%									
66	Main Extension Charge		2.33%	0.24%									
67	Service Installation Fees		2.50%	0.21%									
68	Property CIAC												
69	Dist Res & Standbyw-		2.70%	0.23%									
70	T&D Means		2.33%	0.19%									
70	Services		2.50%	0.21%									
71	Meters/Meter Installation		5.00%	0.42%									
72	Hydrants		2.22%	0.18%									

Schedule of Water Amortization of CIAC by Classification - 2007		Florida Public Service Commission													
Adjusted CIAC Balances - 2007		Schedule: A-12 Page: 4 of 8 Preparer:													
Tomoka/Twin Rivers - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [X]		Explanation: Provide Adjusted CIAC balances by account for 2007													
Line No.	Description	(7)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/06	01/31/07	02/28/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07	Average Balance
1	Cash CIAC:														
2	Water Treatment Equipment	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278
3	Meter Fees	270	270	270	270	270	270	270	270	270	270	270	270	270	270
4	Main Extension Charge	891	891	891	891	891	891	891	891	891	891	891	891	891	891
5	Service Installation Fees	143	143	143	143	143	143	143	143	143	143	143	143	143	143
6	Total Cash CIAC	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582
7	Property CIAC:														
8	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Water CIAC	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582
Schedule of Water Amortization of CIAC by Classification - 2005		Florida Public Service Commission													
Tomoka/Twin Rivers - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [X]		Schedule: A-14 Page: 2, wrk-3 Preparer:													
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories															
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
		Annual Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
1	Cash CIAC:														
2	Water Treatment Equipment	3.28%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	
3	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
4	Main Extension Charge	2.33%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	
5	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
6	Property CIAC:														
7	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	
8	T&D Mains	2.33%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
9	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%	
10	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
11	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	

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Line No.	Description	Schedule of Water Amortization of CIAC by Classification - 2007												Total	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		(13)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2007	Total
Schedule of Water Amortization of CIAC by Classification - 2007 CIAC Amortization - 2007		=input field													
Tomoka/Twin Rivers - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [X]		Explanation: Provide a Schedule showing additions to CIAC during 2007													
1	Cash CIAC:														
2	Water Treatment Equipment	132	132	132	132	132	132	132	132	132	132	132	132	132	1,563
3	Meter Fees	1	1	1	1	1	1	1	1	1	1	1	1	1	14
4	Main Extension Charge	2	2	2	2	2	2	2	2	2	2	2	2	2	25
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	4
6	Total Cash CIAC	135	135	135	135	135	135	135	135	135	135	135	135	135	1,625
7	Property CIAC:														
8	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Water CIAC	135	135	135	135	135	135	135	135	135	135	135	135	135	1,625
		0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	3.28%
Schedule of Water Amortization of CIAC by Classification - 2007 Adjustments to CIAC Amort 2007		=input field													
Tomoka/Twin Rivers - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [X]		Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2007													
1	Cash CIAC:														
2	Water Treatment Equipment	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
3	Meter Fees														
4	Main Extension Charge														
5	Service Installation Fees														
6	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Property CIAC:														
8	Dist Reservoirs & Standpipes														
9	T&D Mains														
10	Services														
11	Meters/Meter Installation														
12	Hydrants														
13	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Amortization of CIAC by Classification- 2007 Adjusted Accum Amort of CIAC Balances- 2007												Florida Public Service Commission			
Tomoka/Twin Rivers - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [X]												Schedule: A-14 Page: 2, wrk-8			
Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average.												Preparer:			
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	39,678	39,810	39,942	40,073	40,205	40,337	40,469	40,601	40,733	40,865	40,997	41,129	41,261	40,469
2	Meter Fees	27	29	30	31	32	33	34	35	36	38	39	40	41	34
3	Main Extension Charge	37	39	41	43	45	48	50	52	54	56	58	60	62	50
4	Service Installation Fees	2	3	3	3	4	4	4	4	5	5	5	6	6	4
5	Total Cash CIAC	39,744	39,880	40,015	40,151	40,286	40,422	40,557	40,693	40,828	40,963	41,099	41,234	41,370	40,557
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	39,744	39,880	40,015	40,151	40,286	40,422	40,557	40,693	40,828	40,963	41,099	41,234	41,370	40,557

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

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	39,678	39,810	39,942	40,073	40,205	40,337	40,469	40,601	40,733	40,865	40,997	41,129	41,261	40,469
2	Meter Fees	27	29	30	31	32	33	34	35	36	38	39	40	41	34
3	Main Extension Charge	37	39	41	43	45	48	50	52	54	56	58	60	62	50
4	Service Installation Fees	2	3	3	3	4	4	4	4	5	5	5	6	6	4
5	Total Cash	39,744	39,880	40,015	40,151	40,286	40,422	40,557	40,693	40,828	40,963	41,099	41,234	41,370	40,557
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	39,744	39,880	40,015	40,151	40,286	40,422	40,557	40,693	40,828	40,963	41,099	41,234	41,370	40,557
SEWER															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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