



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

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

Note: pages above marked "a" refer to Rate Base Workpapers which exclude Admin level IT amounts which benefit all Florida systems.

Pages marked "b" are MFR pages which include appropriate amounts as "Computer Equipment" (acct 340.51).

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

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

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

2b

Schedule of Water Plant in Service By Primary Account- 2004									Florida Public Service Commission			
June through December Balances- 2004												
Venetian Village - Water		101	<input type="text" value="6425"/>	FWS	Venetian Village - Water				Schedule: A-5			
Docket No. 060368-WS		Explanation: Provide UPIS balances by account for the period beginning 6/30/04							Page: 2 of 8			
Schedule Year Ended: 2004		when the Florida Water Services properties were acquired by AQUA, Inc.							Preparer: <name>			
Historic [x] or Projected [ ]		through the year ended 12/31/04. While 2005 is the historical test year, balances										
		back to 6/30/04 are needed since adjustments to book balances are made beginning that date.										
Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04			
1		INTANGIBLE PLANT										
2	301.1	Organization	0	0	0	0	0	0	0			
3	302.1	Franchises	0	0	0	0	0	0	0			
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
5		SOURCE OF SUPPLY & PUMPING PLANT										
6	303.2	Land & Land Rights	0	0	0	0	0	0	0			
7	304.2	Structures & Improvements	0	0	0	0	0	0	0			
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0			
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0			
10	307.2	Wells & Springs	0	0	0	0	0	0	0			
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0			
12	309.2	Supply Mains	0	0	0	0	0	0	0			
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0			
14	311.2	Pumping Equipment	0	0	0	0	0	0	0			
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
16		WATER TREATMENT PLANT										
17	303.3	Land & Land Rights	0	0	0	0	0	0	0			
18	304.3	Structures & Improvements	0	0	0	0	0	0	0			
19	311.3	Pumping Equipment	0	0	0	0	0	0	0			
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0			
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
22		TRANSMISSION & DISTRIBUTION PLANT										
23	303.4	Land & Land Rights	0	0	0	0	0	0	0			
24	304.4	Structures & Improvements	0	0	0	0	0	0	0			
25	311.4	Pumping Equipment	0	0	0	0	0	0	0			
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0			
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0			
28	333.4	Services	0	0	0	0	0	0	0			
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0			
30	335.4	Hydrants	0	0	0	0	0	0	0			
31	336.4	Backflow Prevention	0	0	0	0	0	0	0			
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
33		GENERAL PLANT										
34	303.5	Land & Land Rights	0	0	0	0	0	0	0			
35	304.5	Structures & Improvements	0	0	0	0	0	0	0			
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0			
37	340.51	Computer Equipment	0	0	0	0	0	0	0			
38	341.5	Transportation Equipment	0	0	0	0	0	0	0			
39	342.5	Stores Equipment	0	0	0	0	0	0	0			
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0			
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0			
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0			
43	346.5	Communication Equipment	0	0	0	0	0	0	0			
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0			
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0			
46		TOTAL	0	0	0	0	0	0	0			

Schedule of Water Plant in Service By Primary Account - 2005		Monthly UPIS Balances per Books - 2005													Florida Public Service Commission			
Line No.	Acct No.	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
				Prior Year	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	
Venetian Village - Water		101																
Docket No. 060368-WS		6425																
Schedule Year Ended: 2005		FWS																
Historic [X] or Projected [ ]		Venetian Village - Water																
		Explanation: Provide UPIS balances by account for the period beginning 12/31/04 through 12/31/05, and 13 month Average.																
1		INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5		SOURCE OF SUPPLY & PUMPING PLANT	0	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	0	
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16		WATER TREATMENT PLANT	0	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	0	
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
22		TRANSMISSION & DISTRIBUTION PLANT	0	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	0	
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	330.4	Dist. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
33		GENERAL PLANT	0	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	0	
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

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

Florida Public Service Commission  
 Schedule: A-5  
 Page: 2 of 5  
 Preparer: Robert M. Griffin

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

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

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

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Schedule of Water Plant in Service By Primary Account- 2006							Florida Public Service Commission	
Monthly UPIS Balances per Books- 2006								
Venetian Village - Water		101	6425	FWS	Venetian Village - Water		Schedule:	A-5
Docket No. 060368-WS		Explanation: Provide UPIS balances by account for the period beginning 12/31/05					Page:	5 of 8
Schedule Year Ended: 2006		through 12/31/06, and 13 month Average.					Preparer:	<name>
Historic <input type="checkbox"/> or Projected <input checked="" type="checkbox"/>								
Line No.	Acct No.	(1) AccountName	(2) Prior Year 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	553
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	3,188
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	1,365
13	310.2	Power Generation Equipment	0	0	0	0	0	20,828
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	1,782
18	304.3	Structures & Improvements	0	0	0	0	0	12,426
19	311.3	Pumping Equipment	0	0	0	0	0	10,329
20	320.3	Water Treatment Equipment	0	0	0	0	0	2,340
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	52,362
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	9,742
28	333.4	Services	0	0	0	0	0	15,792
29	334.4	Meters & Meter Installations	0	0	0	0	0	8,154
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	6,967
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	145,828

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

**Florida Public Service Commission**

**Venetian Village**  
**Docket No. 060368-WS**  
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
2000			
30	Additions		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance	<u>                    </u>	<u>                    </u>
2001			
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance	<u>                    </u>	<u>                    </u>
2002			
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance	<u>                    </u>	<u>                    </u>
2003			
42	Additions		
43	Retirements		
44	Adjustments		
45	06/30/04 Amend. Order Balance	<u>130,017</u>	<u>305,350</u>
2004			
46	Additions	5,482	249
47	Retirements	(355)	(177)
48	Adjustments	0	0
49	12/31/04 Balance	<u>135,144</u>	<u>305,422</u>
2005			
50	Additions	7,928	9,963
51	Retirements	(5,602)	(6,294)
52	Adjustments	1,765	1,082
53	12/31/05 Balance	<u>139,235</u>	<u>310,173</u>
2006			
54	Additions	90,330	91,301
55	Retirements	(819)	(15,798)
56	Adjustments	4,449	2,727
57	12/31/06 Balance	<u>233,195</u>	<u>388,403</u>
2007			
58	Additions	9,276	49,500
59	Retirements	(1,588)	(7,444)
60	Adjustments	2,182	1,337
61	12/31/07 Balance	<u>243,065</u>	<u>431,796</u>

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

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Schedule of Water Plant in Service By Primary Account- 2004 Amendatory Order Balances as of 6/30/04								Florida Public Service Commission	
Venetian Village - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected [ ]								Schedule: A-5 Page: 5 of 8 Preparer: <name>	
Explanation: Provide UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. The balances as of 6/30/04 should be from the PSC's Amendatory Order issued Feb 27, 2006.									
Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
		Lookup from Amend Order							
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	553	553	553	553	553	553	553
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	12,426	12,426	12,426	12,426	12,426	12,426	12,426
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	3,188	3,188	3,188	3,188	3,188	3,188	3,188
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	1,365	1,365	1,365	1,365	1,365	1,365	1,365
13	310.2	Power Generation Equipment	20,828	20,828	20,828	20,828	20,828	20,828	20,828
14	311.2	Pumping Equipment	10,329	10,329	10,329	10,329	10,329	10,329	10,329
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	1,782	1,782	1,782	1,782	1,782	1,782	1,782
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	1,843	1,843	1,843	1,843	1,843	1,843	1,843
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	52,362	52,362	52,362	52,362	52,362	52,362	52,362
27	331.4	Transm. & Distribution Mains	2,356	2,356	2,356	2,356	2,356	2,356	2,356
28	333.4	Services	15,792	15,792	15,792	15,792	15,792	15,792	15,792
29	334.4	Meters & Meter Installations	7,193	7,193	7,193	7,193	7,193	7,193	7,193
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	130,017	130,017	130,017	130,017	130,017	130,017	130,017

Schedule of Water Plant in Service By Primary Account- 2004 CWIP to Plant -July through December 2004										Florida Public Service Commission	
Venetian Village - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected [ ]		Explanation: Provide 2004 amounts for projects that were physically placed in service after acquisition 6/30/04.								Schedule: A-5 Page: 6 of 8 Preparer: <name>	
Line No.	Acct No.	(1) AccountName	(2)	(3) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec		
1		INTANGIBLE PLANT									
2	301.1	Organization									
3	302.1	Franchises									
4	339.1	Other Plant & Misc. Equipment									
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights									
7	304.2	Structures & Improvements									
8	305.2	Collect. & Impound Reservoirs									
9	306.2	Lake, River & Other Intakes									
10	307.2	Wells & Springs									
11	308.2	Infiltration Galleries & Tunnels									
12	309.2	Supply Mains									
13	310.2	Power Generation Equipment									
14	311.2	Pumping Equipment									
15	339.2	Other Plant & Misc. Equipment									
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights									
18	304.3	Structures & Improvements									
19	311.3	Pumping Equipment									
20	320.3	Water Treatment Equipment								497	
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								4,985	CWIP @ acquisition
28	333.4	Services									
29	334.4	Meters & Meter Installations									
30	335.4	Hydrants									
31	336.4	Backflow Prevention									
32	339.4	Other Plant & Misc. Equipment									
33		GENERAL PLANT									
34	303.5	Land & Land Rights									
35	304.5	Structures & Improvements									
36	340.5	Office Furniture & Equipment									
37	340.51	Computer Equipment									
38	341.5	Transportation Equipment									
39	342.5	Stores Equipment									
40	343.5	Tools, Shop & Garage Equipment									
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	497	4,985	5,482	

Schedule of Water Plant in Service By Primary Account- 2004 Retirements-July through December 2004										Florida Public Service Commission	
Venetian Village - 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-5	
										Page: 7 of 8	
										Preparer: <name>	
Line No.	Acct No.	(1) AccountName	(2)	(3) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec		
1		INTANGIBLE PLANT									
2	301.1	Organization									
3	302.1	Franchises									
4	339.1	Other Plant & Misc. Equipment									
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights									
7	304.2	Structures & Improvements									
8	305.2	Collect. & Impound Reservoirs									
9	306.2	Lake, River & Other Intakes									
10	307.2	Wells & Springs									
11	308.2	Infiltration Galleries & Tunnels									
12	309.2	Supply Mains									
13	310.2	Power Generation Equipment									
14	311.2	Pumping Equipment									
15	339.2	Other Plant & Misc. Equipment									
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights									
18	304.3	Structures & Improvements									
19	311.3	Pumping Equipment									
20	320.3	Water Treatment Equipment									
21	339.3	Other Plant & Misc. Equipment									
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights									
24	304.4	Structures & Improvements									
25	311.4	Pumping Equipment									
26	330.4	Distr. Reservoirs & Standpipes									
27	331.4	Transm. & Distribution Mains									
28	333.4	Services									
29	334.4	Meters & Meter Installations									
30	335.4	Hydrants									
31	336.4	Backflow Prevention									
32	339.4	Other Plant & Misc. Equipment									
33		GENERAL PLANT									
34	303.5	Land & Land Rights									
35	304.5	Structures & Improvements									
36	340.5	Office Furniture & Equipment									
37	340.51	Computer Equipment									
38	341.5	Transportation Equipment									
39	342.5	Stores Equipment									
40	343.5	Tools, Shop & Garage Equipment									
41	344.5	Laboratory Equipment									
42	345.5	Power Operated Equipment									
43	346.5	Communication Equipment									
44	347.5	Miscellaneous Equipment									
45	348.5	Other Tangible Plant									
42	TOTAL			0	0	0	0	(355)	0	(355)	

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

Schedule of Water Plant in Service By Primary Account- 2004 Adjusted UPIS Balances- June through December 2004									Florida Public Service Commission			
Venetian Village - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected [ ]									Schedule: A-5 Page: 4 of 8 Preparer: <name>			
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.												
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	553	553	553	553	553	553	553			
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	12,426	12,426	12,426	12,426	12,426	12,426	12,426			
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	3,188	3,188	3,188	3,188	3,188	3,188	3,188			
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0			
12	309.2	Supply Mains	1,365	1,365	1,365	1,365	1,365	1,365	1,365			
13	310.2	Power Generation Equipment	20,828	20,828	20,828	20,828	20,828	20,828	20,828			
14	311.2	Pumping Equipment	10,329	10,329	10,329	10,329	10,329	10,329	10,329			
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
16		WATER TREATMENT PLANT										
17	303.3	Land & Land Rights	1,782	1,782	1,782	1,782	1,782	1,782	1,782			
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	1,843	1,843	1,843	1,843	1,843	1,985	1,985			
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	52,362	52,362	52,362	52,362	52,362	52,362	52,362			
27	331.4	Transm. & Distribution Mains	2,356	2,356	2,356	2,356	2,356	2,356	7,341			
28	333.4	Services	15,792	15,792	15,792	15,792	15,792	15,792	15,792			
29	334.4	Meters & Meter Installations	7,193	7,193	7,193	7,193	7,193	7,193	7,193			
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	130,017	130,017	130,017	130,017	130,017	130,159	135,144			

Schedule of Water Plant in Service By Primary Account- 2005 CWIP to Plant -Jan through December 2005													Florida Public Service Commission			
Venetian Village - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected [ ]													Schedule: A-5 Page: 6 of 8 Preparer: <name>			
Explanation: Provide amounts for projects that were physically placed in service during 2005.																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														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													961	961
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			3,027					3,940						6,967
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	3,027	0	0	0	3,940	0	0	0	0	961	7,928

Schedule of Water Plant in Service By Primary Account- 2005 Retirements-January through December 2005													Florida Public Service Commission			
Venetian Village - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected [ ]													Schedule: A-5 Page: 7 of 8 Preparer: <name>			
FWS Properties [ ] =input field Explanation: Provide Retirements that were physically made during 2005.																
Line No	Acct No	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains														0
28	333.4	Services														0
29	334.4	Meters & Meter Installations														0
30	335.4	Hydrants													(700)	(700)
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				(2,158)				(2,744)						(4,902)
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	(2,158)	0	0	0	(2,744)	0	0	0	0	(700)	(5,602)

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Schedule of Water Plant in Service By Primary Account- 2005 Adjustments to UPIS-January through December 2005													Florida Public Service Commission			
Venetian Village - 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														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains														0
28	333.4	Services														0
29	334.4	Meters & Meter Installations														0
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0



Schedule of Water Plant in Service By Primary Account- 2005 Adjusted UPIS Balances- December 2004 through December 2005												FWS Properties			Florida Public Service Commission		
Venetian Village - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected [ ]												Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/04 through the year ended 12/31/05 , and 13 month average			Schedule: A-5 Page: 4 of 8 Preparer: <name>		
Line No.	Acct No.	(1) AccountName	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance	
1		INTANGIBLE PLANT															
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	302.1	Franchises	553	553	553	553	553	553	553	553	553	553	553	553	553	553	
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	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	
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	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	
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	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	
13	310.2	Power Generation Equipment	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	
14	311.2	Pumping Equipment	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16		WATER TREATMENT PLANT															
17	303.3	Land & Land Rights	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	
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	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	
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	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	
27	331.4	Transm. & Distribution Mains	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	
28	333.4	Services	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	
29	334.4	Meters & Meter Installations	7,193	7,193	7,193	7,193	7,193	7,193	7,193	7,193	7,193	7,193	7,193	7,193	7,454	7,213	
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	869	869	869	869	2,065	2,065	2,065	2,065	2,065	2,065	1,220	
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	135,144	135,144	135,144	136,013	136,013	136,013	136,013	137,209	137,209	137,209	137,209	137,209	137,470	136,385	

add T/F test

Schedule of Water Plant in Service By Primary Account

Test Year Average balance  
 Venetian Village  
 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	553	553	553	553	553	553	553	553	553	553	553	553	553	553
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	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426
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	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188
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	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365
13	310.2	Power Generation Equipment	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828
14	311.2	Pumping Equipment	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782
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	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985
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	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362
27	331.4	Transm. & Distribution Mains	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341
28	333.4	Services	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792
29	334.4	Meters & Meter Installations	7,193	7,193	7,193	7,193	7,193	7,193	7,193	7,193	7,193	7,193	7,193	7,193	7,454	7,213
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	869	869	869	869	2,065	2,065	2,065	2,065	2,065	2,065	1,220
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	165	1,086	1,372	1,765	338
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	135,144	135,144	135,144	136,013	136,013	136,013	136,013	137,209	137,209	137,374	138,295	138,581	139,235	136,722
47		Subtotal Land & Land Rights	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782

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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

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

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

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

Line No.	Acct No.	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2006 Total
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												26,000		26,000
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														0
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment													0	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					2,401		20,036						20,036	62,509
28	333.4	Services														0
29	334.4	Meters & Meter Installations							607						607	1,821
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														IT Adds
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														IT Adds
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	2,401	0	20,643	0	0	20,643	0	0	46,643	90,330

Schedule of Water Plant in Service By Primary Account- 2006 Retirements-January through December 2006													Florida Public Service Commission			
Venetian Village - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [ ] or Projected [x ]		[input field] Explanation: Provide Retirements that were physically made during 2006.										Schedule: A-5 Page: 7 of 8 Preparer: <name>				
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Totals
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements													0	0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements													0	0
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			0			0	0
28	333.4	Services														0
29	334.4	Meters & Meter Installations							(273)			(273)			(273)	(819)
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	(273)	0	0	(273)	0	0	(273)	(819)

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

Schedule of Water Plant in Service By Primary Account- 2006 Adjusted UPIS Balances- December 2005 through December 2006													FWS Properties		Florida Public Service Commission	
Venetian Village - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [ ] or Projected [x ]													Schedule: A-5 Page: 4 of 8 Preparer: <name>			
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average																
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	553	553	553	553	553	553	553	553	553	553	553	553	553	553
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	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	38,426	14,426
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	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188
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	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365
13	310.2	Power Generation Equipment	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828
14	311.2	Pumping Equipment	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782
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	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985
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	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362
27	331.4	Transm. & Distribution Mains	7,341	7,341	7,341	7,341	9,742	9,742	29,778	29,778	29,778	49,814	49,814	49,814	69,850	27,498
28	333.4	Services	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792
29	334.4	Meters & Meter Installations	7,454	7,454	7,454	7,454	7,454	7,454	7,788	7,788	7,788	8,122	8,122	8,122	8,456	7,762
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	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065
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	137,470	137,470	137,470	137,470	139,871	139,871	160,241	160,241	160,241	180,611	180,611	180,611	226,981	159,935

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Venetian Village

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	553	553	553	553	553	553	553	553	553	553	553	553	553	553
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	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	38,426	14,426
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	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188
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	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365
13	310.2	Power Generation Equipment	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828
14	311.2	Pumping Equipment	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782
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	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985
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	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362
27	331.4	Transm. & Distribution Mains	7,341	7,341	7,341	7,341	9,742	9,742	29,778	29,778	29,778	49,814	49,814	49,814	69,850	27,498
28	333.4	Services	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792
29	334.4	Meters & Meter Installations	7,454	7,454	7,454	7,454	7,454	7,454	7,788	7,788	7,788	8,122	8,122	8,122	8,456	7,762
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	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	1,765	1,765	1,765	1,918	1,918	2,545	2,657	2,657	2,657	2,657	2,657	2,657	6,214	2,603
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	139,235	139,235	139,235	139,388	141,790	142,416	162,898	162,898	162,898	183,268	183,268	183,268	233,195	162,538
47		Subtotal Land & Land Rights	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782

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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			
FWS Properties													Schedule:	A-5		
[ ] =input field													Page:	6 of 8		
Venetian Village - Water													Preparer:	<name>		
Docket No. 060368-WS													Explanation: Provide amounts for projects that were physically placed in service during 2007.			
Schedule Year Ended: 2007																
Historic [ ] or Projected [x ]																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 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			250				250				250		250	1,000
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements				0			0						0	0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains			1,250				1,250				1,250		1,250	5,000
28	333.4	Services														0
29	334.4	Meters & Meter Installations			819				819				819		819	3,276
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	2,319	0	0	2,319	0	0	2,319	0	0	2,319	9,276



Schedule of Water Plant in Service By Primary Account- 2007 Retirements-January through December 2007			FWS Properties										Florida Public Service Commission			
Venetian Village - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [ ] or Projected [x ]			[ ] =input field										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														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs			(56)				(56)			(56)			(56)	(224)
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														0
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements			0				0			0			0	0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														0
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains														0
28	333.4	Services			(136)				(136)			(136)			(136)	(544)
29	334.4	Meters & Meter Installations														0
30	335.4	Hydrants			(205)				(205)			(205)			(205)	(820)
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	(397)	0	0	(397)	0	0	(397)	0	0	(397)	(1,588)

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

Schedule of Water Plant in Service By Primary Account- 2007 Adjusted UPIS Balances- December 2006 through December 2007													Florida Public Service Commission			
FWS Properties													Schedule: A-5	Page: 4 of 8	Preparer: <name>	
Venetian Village - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [ ] or Projected [ x ]													Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average			
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	553	553	553	553	553	553	553	553	553	553	553	553	553	553
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	38,426	38,426	38,426	38,620	38,620	38,620	38,814	38,814	38,814	39,008	39,008	39,008	39,202	38,754
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	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188
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	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365
13	310.2	Power Generation Equipment	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828
14	311.2	Pumping Equipment	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782
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	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985
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	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362
27	331.4	Transm. & Distribution Mains	69,850	69,850	69,850	70,964	70,964	70,964	72,078	72,078	72,078	73,192	73,192	73,192	74,306	71,735
28	333.4	Services	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792
29	334.4	Meters & Meter Installations	8,456	8,456	8,456	9,070	9,070	9,070	9,684	9,684	9,684	10,298	10,298	10,298	10,912	9,495
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	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065
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	226,981	226,981	226,981	228,903	228,903	228,903	230,825	230,825	230,825	232,747	232,747	232,747	234,669	230,234
															TRUE	TRUE

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Venetian Village

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [ ] Projected [ X ]

Florida Public Service Commission

Schedule: A-5

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	553	553	553	553	553	553	553	553	553	553	553	553	553	553
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	38,426	38,426	38,426	38,620	38,620	38,620	38,814	38,814	38,814	39,008	39,008	39,008	39,202	38,754
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	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188
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	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365
13	310.2	Power Generation Equipment	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828
14	311.2	Pumping Equipment	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782
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	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985
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	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362
27	331.4	Transm. & Distribution Mains	69,850	69,850	69,850	70,964	70,964	70,964	72,078	72,078	72,078	73,192	73,192	73,192	74,306	71,735
28	333.4	Services	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792
29	334.4	Meters & Meter Installations	8,456	8,456	8,456	9,070	9,070	9,070	9,684	9,684	9,684	10,298	10,298	10,298	10,912	9,495
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	335.4	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	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065
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	6,214	6,338	6,501	6,811	7,060	7,258	7,454	7,605	7,740	7,984	8,113	8,238	8,396	7,363
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	233,195	233,319	233,482	235,714	235,963	236,161	238,279	238,431	238,565	240,731	240,861	240,985	243,065	237,596
47		Subtotal Land & Land Rights	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782

736

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					
Line No.	Acct No.	(1) Account Name	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
Venetian Village - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected [ ]									
			108	6425	=input field	Venetian Village - 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.			
1		INTANGIBLE PLANT	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0
23	303.4	Land & Land Rights	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0
26	330.4	Dist. Reservoirs & Standpipes	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0
30	336.4	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	0	0	0	0	0	0	0
34	303.5	Land & Land Rights	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account- 2005												Florida Public Service Commission				
Monthly Accumulated Depreciation Balances- per books- 2005												Schedule: A-9				
Venetian Village - Water												Page: 2 of 8				
Docket No. 060368-WS												Preparer: <name>				
Schedule Year Ended: 2005																
Historic [X] or Projected [ ]																
Line No.	Acct No.	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) Input field FWS 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. & Inpound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306 2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307 2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308 2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309 2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310 2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311 2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339 2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303 3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304 3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311 3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320 3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339 3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303 4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304 4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311 4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330 4	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

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Venetian Village

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

Florida Public Service Commission  
 Schedule: A-9  
 Page: 2 of 8  
 Preparer: <name>

Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06
1		INTANGIBLE PLANT						Linked
2	301.1	Organization	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	322
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	2,018
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	434
13	310.2	Power Generation Equipment	0	0	0	0	0	15,231
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	5,070
19	311.3	Pumping Equipment	0	0	0	0	0	7,739
20	320.3	Water Treatment Equipment	0	0	0	0	0	1,557
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	14,830
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	1,110
28	333.4	Services	0	0	0	0	0	8,246
29	334.4	Meters & Meter Installations	0	0	0	0	0	4,571
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	170
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	61,297

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

**Florida Public Service Commission**

**Venetian Village**  
**Docket No. 060368-WS**  
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
	2000		
30	Additions		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance	<u>                    </u>	<u>                    </u>
	2001		
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance	<u>                    </u>	<u>                    </u>
	2002		
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance	<u>                    </u>	<u>                    </u>
	2003		
42	Additions		
43	Retirements		
44	Adjustments		
45	06/30/04 Amend. Order Balance	<u>53,875</u>	<u>154,745</u>
	2004		
46	Additions	2,210	6,433
47	Retirements	(355)	(177)
48	Adjustments	0	0
49	12/31/04 Balance	<u>55,730</u>	<u>161,001</u>
	2005		
50	Additions	4,558	12,936
51	Retirements	(5,602)	(6,294)
52	Adjustments	61	37
53	12/31/05 Balance	<u>54,747</u>	<u>167,681</u>
	2006		
54	Additions	5,190	13,202
55	Retirements	(819)	(15,798)
56	Adjustments	445	273
57	12/31/06 Balance	<u>59,563</u>	<u>165,358</u>
	2007		
58	Additions	7,032	16,535
59	Retirements	(1,588)	(7,444)
60	Adjustments	1,243	762
61	12/31/07 Balance	<u>66,249</u>	<u>175,210</u>

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

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

FWS Properties

Florida Public Service Commission

Venetian Village - Water  
Docket No. 060368-WS  
Schedule Year Ended: 2004  
Historic [X] or Projected [ ]

=input field

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

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

Line No.	Acct No.	(1) AccountName	(2) Prior Year 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT	From LOOKUP						
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	300	300	300	300	300	300	300
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	4,455	4,455	4,455	4,455	4,455	4,455	4,455
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	1,850	1,850	1,850	1,850	1,850	1,850	1,850
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	372	372	372	372	372	372	372
13	310.2	Power Generation Equipment	13,582	13,582	13,582	13,582	13,582	13,582	13,582
14	311.2	Pumping Equipment	6,921	6,921	6,921	6,921	6,921	6,921	6,921
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	1,350	1,350	1,350	1,350	1,350	1,350	1,350
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	12,589	12,589	12,589	12,589	12,589	12,589	12,589
27	331.4	Transm. & Distribution Mains	854	854	854	854	854	854	854
28	333.4	Services	7,605	7,605	7,605	7,605	7,605	7,605	7,605
29	334.4	Meters & Meter Installations	3,997	3,997	3,997	3,997	3,997	3,997	3,997
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	53,875	53,875	53,875	53,875	53,875	53,875	53,875

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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

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

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

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

Line No.	Acct No	(1) AccountName	(2) Prior Year 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	553	553	553	553	553	553	553
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	12,426	12,426	12,426	12,426	12,426	12,426	12,426
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	3,188	3,188	3,188	3,188	3,188	3,188	3,188
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	1,365	1,365	1,365	1,365	1,365	1,365	1,365
13	310.2	Power Generation Equipment	20,828	20,828	20,828	20,828	20,828	20,828	20,828
14	311.2	Pumping Equipment	10,329	10,329	10,329	10,329	10,329	10,329	10,329
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	1,782	1,782	1,782	1,782	1,782	1,782	1,782
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	1,843	1,843	1,843	1,843	1,843	1,985	1,985
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	52,362	52,362	52,362	52,362	52,362	52,362	52,362
27	331.4	Transm. & Distribution Mains	2,356	2,356	2,356	2,356	2,356	7,341	7,341
28	333.4	Services	15,792	15,792	15,792	15,792	15,792	15,792	15,792
29	334.4	Meters & Meter Installations	7,193	7,193	7,193	7,193	7,193	7,193	7,193
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	130,017	130,017	130,017	130,017	130,017	130,159	135,144

Schedule of Water Accumulated Depreciation By Primary Account- 2004		FWS Properties								Florida Public Service Commission	
Depreciation Rates for Water Accounts- 2004											
Venetian Village - Water		This Schedule shows the Commission Authorized Depreciation rates for 2004								Schedule:	A-9
Docket No. 060368-WS										Page:	2b
Schedule Year Ended: 2004										Preparer:	<name>
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>											
Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04		
1		INTANGIBLE PLANT	From FWS Depr LOOKUP								
2	301.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Monthly Rates	
3	302.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%		
4	339.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights									
7	304.2	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%		
8	305.2	Collect. & Impound Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
9	306.2	Lake, River & Other Intakes	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
10	307.2	Wells & Springs	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%		
11	308.2	Infiltration Galleries & Tunnels	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
12	309.2	Supply Mains	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%		
13	310.2	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		
15	339.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights									
18	304.3	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%		
19	311.3	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		
20	320.3	Water Treatment Equipment	4.55%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%		
21	339.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights									
24	304.4	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%		
25	311.4	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		
26	330.4	Distr. Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%		
27	331.4	Transm. & Distribution Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		
28	333.4	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%		
29	334.4	Meters & Meter Installations	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		
30	335.4	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
31	336.4	Backflow Prevention	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
32	339.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
33		GENERAL PLANT									
34	303.5	Land & Land Rights									
35	304.5	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%		
36	340.5	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
37	340.51	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
38	341.5	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
39	342.5	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
40	343.5	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
41	344.5	Laboratory Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%		
42	345.5	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
44	347.5	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
45	348.5	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		

03

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

FWS Properties

Florida Public Service Commission

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

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

Explanation: Provide monthly Depreciation Expense for 2004

Line No.	Acct No.	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)									
				July	Aug	Sep	Oct	Nov	Dec									
1		INTANGIBLE PLANT																
2	301.1	Organization		0	0	0	0	0	0	0								
3	302.1	Franchises		1	1	1	1	1	1	1								
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		31	31	31	31	31	31	31								
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		9	9	9	9	9	9	9								
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0								
12	309.2	Supply Mains		3	3	3	3	3	3	3								
13	310.2	Power Generation Equipment		87	87	87	87	87	87	87								
14	311.2	Pumping Equipment		43	43	43	43	43	43	43								
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		7	7	7	7	8	8	8								
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		118	118	118	118	118	118	118								
27	331.4	Transm. & Distribution Mains		4	4	4	4	4	4	14								
28	333.4	Services		33	33	33	33	33	33	33								
29	334.4	Meters & Meter Installations		30	30	30	30	30	30	30								
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		367	367	367	367	367	367	376	2,210							

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

FWS Properties

Florida Public Service Commission

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

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

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

Line No	Acct No	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)										
				Jul	Aug	Sep	Oct	Nov	Dec										
1		INTANGIBLE PLANT																	
2	301.1	Organization		0	0	0	0	0	0	0									
3	302.1	Franchises		0	0	0	0	0	0	0									
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0									
5		SOURCE OF SUPPLY & PUMPING PLANT																	
6	303.2	Land & Land Rights		0	0	0	0	0	0	0									
7	304.2	Structures & Improvements		0	0	0	0	0	0	0									
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0	0									
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0									
10	307.2	Wells & Springs		0	0	0	0	0	0	0									
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0									
12	309.2	Supply Mains		0	0	0	0	0	0	0									
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0									
14	311.2	Pumping Equipment		0	0	0	0	0	0	0									
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0									
16		WATER TREATMENT PLANT																	
17	303.3	Land & Land Rights		0	0	0	0	0	0	0									
18	304.3	Structures & Improvements		0	0	0	0	0	0	0									
19	311.3	Pumping Equipment		0	0	0	0	0	0	0									
20	320.3	Water Treatment Equipment		0	0	0	0	0	(355)	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	(355)	0	(355)									

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

FWS Properties

Florida Public Service Commission

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

[ ] =input field

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

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

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

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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

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

Venetian Village - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2004  
 Historic  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.

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	300	301	302	303	305	306	307
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	4,455	4,486	4,518	4,549	4,581	4,612	4,643
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	1,850	1,859	1,868	1,877	1,885	1,894	1,903
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	372	375	379	382	385	388	392
13	310.2	Power Generation Equipment	13,582	13,669	13,756	13,842	13,929	14,016	14,103
14	311.2	Pumping Equipment	6,921	6,964	7,007	7,050	7,093	7,136	7,179
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	1,350	1,357	1,364	1,371	1,378	1,030	1,038
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	12,589	12,707	12,825	12,943	13,061	13,179	13,297
27	331.4	Transm. & Distribution Mains	854	858	863	867	871	876	889
28	333.4	Services	7,605	7,638	7,671	7,704	7,737	7,770	7,802
29	334.4	Meters & Meter Installations	3,997	4,027	4,057	4,087	4,117	4,147	4,177
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	53,875	54,242	54,608	54,975	55,341	55,354	55,730
									55,730



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

Florida Public Service Commission

Venetian Village - 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	553	553	553	553	553	553	553	553	553	553	553	553	553	553
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	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426
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	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188
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	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365
13	310.2	Power Generation Equipment	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828
14	311.2	Pumping Equipment	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782
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	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985
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	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362
27	331.4	Transm. & Distribution Mains	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341
28	333.4	Services	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792
29	334.4	Meters & Meter Installations	7,193	7,193	7,193	7,193	7,193	7,193	7,193	7,193	7,193	7,193	7,193	7,193	7,454	7,213
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	869	869	869	869	2,065	2,065	2,065	2,065	2,065	2,065	1,220
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	135,144	135,144	135,144	136,013	136,013	136,013	136,013	137,209	137,209	137,209	137,209	137,209	137,470	136,385

Schedule of Water Accumulated Depreciation By Primary Account- 2005													This Schedule shows the Commission Authorized Depreciation rates for 2005													Florida Public Service Commission												
Venetian Village - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected [ ]																										Schedule: A-9 Page: 2b Preparer: <name>												
Line No.	Acct No.	Account Name	(2) Annual Rate	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec																							
1		INTANGIBLE PLANT																																				
2	301.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%																							
3	302.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%																							
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	3.03%	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	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%																							
13	310.2	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%																							
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%																							
15	339.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%																							
16		WATER TREATMENT PLANT																																				
17	303.3	Land & Land Rights																																				
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	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%																							
22		TRANSMISSION & DISTRIBUTION PLANT																																				
23	303.4	Land & Land Rights																																				
24	304.4	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%																							
25	311.4	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%																							
26	330.4	Dist. Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%																							
27	331.4	Transm. & Distribution Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%																							
28	333.4	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%																							
29	334.4	Meters & Meter Installations	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%																							
30	335.4	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%																							
31	336.4	Backflow Prevention	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%																							
32	339.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%																							
33		GENERAL PLAN																																				
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%																							

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

Florida Public Service Commission

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

Explanation: Provide the monthly Depreciation Expense for 2005

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		1	1	1	1	1	1	1	1	1	1	1	1	14
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		31	31	31	31	31	31	31	31	31	31	31	31	377
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		9	9	9	9	9	9	9	9	9	9	9	9	106
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		3	3	3	3	3	3	3	3	3	3	3	3	39
13	310.2	Power Generation Equipment		87	87	87	87	87	87	87	87	87	87	87	87	1,041
14	311.2	Pumping Equipment		43	43	43	43	43	43	43	43	43	43	43	43	516
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		8	8	8	8	8	8	8	8	8	8	8	8	90
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		118	118	118	118	118	118	118	118	118	118	118	118	1,415
27	331.4	Transm. & Distribution Mains		14	14	14	14	14	14	14	14	14	14	14	14	163
28	333.4	Services		33	33	33	33	33	33	33	33	33	33	33	33	395
29	334.4	Meters & Meter Installations		30	30	30	30	30	30	30	30	30	30	30	31	361
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	2	2	2	2	5	5	5	5	5	5	40
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		376	376	379	379	379	379	382	382	382	382	382	383	4,558

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

Florida Public Service Commission

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

[ ] =input field  
Explanation: Provide Retirements for 2005

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs		0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services		0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations		0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants		0	0	0	0	0	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	(2,158)	0	0	0	(2,744)	0	0	0	0	0	(4,902)
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	(2,158)	0	0	0	(2,744)	0	0	0	0	(700)	(5,602)

Schedule of Water Accumulated Depreciation By Primary Account- 2005													Florida Public Service Commission			
Adjustments to Accumulated Depreciation-2005													Schedule:	A-9		
Venetian Village - Water													Page:	8 of 8		
Docket No. 060368-WS													Preparer:	<name>		
Schedule Year Ended: 2005													Explanation: Provide Adjustments to the Accumulated Depreciation Balances in Amendatory Order other than changes resulting from Depreciation Expense, or Plant Retirements.			
Historic [x] or Projected [ ]																
Line No	Acct No	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Total
1		INTANGIBLE PLANT														0
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration 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

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	307	308	309	310	312	313	314	315	316	317	318	320	321	314
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	4,643	4,675	4,706	4,737	4,769	4,800	4,832	4,863	4,894	4,926	4,957	4,988	5,020	4,832
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	1,903	1,912	1,921	1,930	1,939	1,947	1,956	1,965	1,974	1,983	1,992	2,001	2,009	1,956
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	392	395	398	401	405	408	411	414	418	421	424	427	431	411
13	310.2	Power Generation Equipment	14,103	14,189	14,276	14,363	14,450	14,537	14,623	14,710	14,797	14,884	14,971	15,057	15,144	14,623
14	311.2	Pumping Equipment	7,179	7,222	7,265	7,308	7,351	7,394	7,437	7,480	7,524	7,567	7,610	7,653	7,696	7,437
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	1,038	1,045	1,053	1,061	1,068	1,076	1,083	1,091	1,098	1,106	1,113	1,121	1,128	1,083
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	13,297	13,415	13,532	13,650	13,768	13,886	14,004	14,122	14,240	14,358	14,476	14,594	14,712	14,004
27	331.4	Transm. & Distribution Mains	889	903	917	930	944	957	971	985	998	1,012	1,025	1,039	1,053	971
28	333.4	Services	7,802	7,835	7,868	7,901	7,934	7,967	8,000	8,033	8,066	8,099	8,131	8,164	8,197	8,000
29	334.4	Meters & Meter Installations	4,177	4,207	4,237	4,267	4,297	4,327	4,357	4,387	4,417	4,447	4,477	4,507	4,537	4,303
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	(2,156)	(2,154)	(2,151)	(2,149)	(4,888)	(4,883)	(4,878)	(4,872)	(4,867)	(4,862)	(2,912)
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	55,730	56,106	56,483	54,703	55,082	55,460	55,839	53,477	53,858	54,240	54,621	55,003	54,686	55,022
			TRUE												54,686	

402

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Venetian Village

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

Schedule: A-9

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	307	308	309	310	312	313	314	315	316	317	318	320	321	314
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	4,643	4,675	4,706	4,737	4,769	4,800	4,832	4,863	4,894	4,926	4,957	4,988	5,020	4,832
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	1,903	1,912	1,921	1,930	1,939	1,947	1,956	1,965	1,974	1,983	1,992	2,001	2,009	1,956
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	392	395	398	401	405	408	411	414	418	421	424	427	431	411
13	310.2	Power Generation Equipment	14,103	14,189	14,276	14,363	14,450	14,537	14,623	14,710	14,797	14,884	14,971	15,057	15,144	14,623
14	311.2	Pumping Equipment	7,179	7,222	7,265	7,308	7,351	7,394	7,437	7,480	7,524	7,567	7,610	7,653	7,696	7,437
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	1,038	1,045	1,053	1,061	1,068	1,076	1,083	1,091	1,098	1,106	1,113	1,121	1,128	1,083
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	13,297	13,415	13,532	13,650	13,768	13,886	14,004	14,122	14,240	14,358	14,476	14,594	14,712	14,004
27	331.4	Transm. & Distribution Mains	889	903	917	930	944	957	971	985	998	1,012	1,025	1,039	1,053	971
28	333.4	Services	7,802	7,835	7,868	7,901	7,934	7,967	8,000	8,033	8,066	8,099	8,131	8,164	8,197	8,000
29	334.4	Meters & Meter Installations	4,177	4,207	4,237	4,267	4,297	4,327	4,357	4,387	4,417	4,447	4,477	4,507	3,838	4,303
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	(2,156)	(2,154)	(2,151)	(2,149)	(4,888)	(4,883)	(4,878)	(4,872)	(4,867)	(4,862)	(2,912)
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	2	17	36	61	9
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	55,730	56,106	56,483	54,703	55,082	55,460	55,839	53,477	53,858	54,242	54,639	55,039	54,747	55,031
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

50h

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

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

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

Florida Public Service Commission

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

Line No	Acct No	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	553	553	553	553	553	553	553	553	553	553	553	553	553	553
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	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	12,426	38,426	14,426
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	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188
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	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365
13	310.2	Power Generation Equipment	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828
14	311.2	Pumping Equipment	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782
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	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985
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	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362
27	331.4	Transm. & Distribution Mains	7,341	7,341	7,341	7,341	9,742	9,742	29,778	29,778	29,778	49,814	49,814	49,814	69,850	27,498
28	333.4	Services	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792
29	334.4	Meters & Meter Installations	7,454	7,454	7,454	7,454	7,454	7,454	7,788	7,788	7,788	8,122	8,122	8,122	8,456	7,762
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	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065
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	137,470	137,470	137,470	137,470	139,871	139,871	160,241	160,241	160,241	180,611	180,611	180,611	226,981	159,935



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

Florida Public Service Commission

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

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

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

Line No	Acct No	(1) Account Name	(2) Annual Rate	Change to Guideline Lives												(15) Memo Guideline Rates	(16) Memo Guideline Lives				
				(3)	(4)	(5)	(6)	(7) Monthly Rates													
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec						
1		INTANGIBLE PLANT																			
2	301.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40		
3	302.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40		
4	339.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
5		SOURCE OF SUPPLY & PUMPING PLANT																			
6	303.2	Land & Land Rights																			
7	304.2	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32		
8	305.2	Collect & Inpound 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%	35		
11	308.2	Infiltration Galleries & Tunnels	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40		
12	309.2	Supply Mains	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	2.86%	35		
13	310.2	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20		
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20		
15	339.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18		
16		WATER TREATMENT PLANT																			
17	303.3	Land & Land Rights																			
18	304.3	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32		
19	311.3	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20		
20	320.3	Water Treatment Equipment	4.55%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	4.55%	22		
21	339.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18		
22		TRANSMISSION & DISTRIBUTION PLANT																			
23	303.4	Land & Land Rights																			
24	304.4	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32		
25	311.4	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20		
26	330.4	Distr. Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	2.70%	37		
27	331.4	Transm. & Distribution Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%	43		
28	333.4	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40		
29	334.4	Meters & Meter Installations	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20		
30	335.4	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%	45		
31	336.4	Backflow Prevention	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15		
32	339.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	4.00%	25		
33		GENERAL PLANT																			
34	303.5	Land & Land Rights																			
35	304.5	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40		
36	340.5	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15		
37	340.51	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	16.67%	6		
38	341.5	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	16.67%	6		
39	342.5	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18		
40	343.5	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	6.25%	16		
41	344.5	Laboratory Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15		
42	345.5	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	8.33%	12		
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	10.00%	10		
44	347.5	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15		
45	348.5	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	10.00%	10		

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

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

Explanation: Provide the monthly Depreciation Expense for 2006

Florida Public Service Commission

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		1	1	1	1	1	1	1	1	1	1	1	1	14
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		31	31	31	31	32	32	32	32	32	32	32	100	452
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		9	9	9	9	9	9	9	9	9	9	9	9	106
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		3	3	3	3	3	3	3	3	3	3	3	3	39
13	310.2	Power Generation Equipment		87	87	87	87	87	87	87	87	87	87	87	87	1,041
14	311.2	Pumping Equipment		43	43	43	43	43	43	43	43	43	43	43	43	516
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		8	8	8	8	8	8	8	8	8	8	8	8	90
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		118	118	118	118	118	118	118	118	118	118	118	118	1,415
27	331.4	Transm & Distribution Mains		14	14	14	18	19	58	58	58	97	97	97	135	676
28	333.4	Services		33	33	33	33	33	33	33	33	33	33	33	33	395
29	334.4	Meters & Meter Installations		31	31	31	31	31	32	32	32	34	34	34	35	389
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		5	5	5	5	4	4	4	4	4	4	4	4	55
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		383	383	383	387	388	428	428	428	468	468	468	576	5,190

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

Florida Public Service Commission

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

Explanation: Provide Retirements for 2006

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

Line No.	Acct No.	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Test Year End Dec	2006 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs		0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services		0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations		0	0	0	0	0	(273)	0	0	(273)	0	0	(273)	(819)
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	(273)	0	0	(273)	0	0	(273)	(819)

hh

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

Florida Public Service Commission

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

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

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

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

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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

Venetian Village - 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	321	322	323	324	325	326	328	329	330	331	332	333	335	328
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	5,020	5,051	5,083	5,114	5,145	5,178	5,210	5,242	5,275	5,307	5,339	5,372	5,472	5,216
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	2,009	2,018	2,027	2,036	2,045	2,054	2,063	2,071	2,080	2,089	2,098	2,107	2,116	2,063
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	431	434	437	440	444	447	450	453	457	460	463	466	470	450
13	310.2	Power Generation Equipment	15,144	15,231	15,318	15,404	15,491	15,578	15,665	15,752	15,838	15,925	16,012	16,099	16,186	15,665
14	311.2	Pumping Equipment	7,696	7,739	7,782	7,825	7,868	7,911	7,954	7,997	8,040	8,083	8,126	8,169	8,212	7,954
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	1,128	1,136	1,143	1,151	1,158	1,166	1,173	1,181	1,188	1,196	1,203	1,211	1,218	1,173
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	14,712	14,830	14,948	15,066	15,184	15,301	15,419	15,537	15,655	15,773	15,891	16,009	16,127	15,419
27	331.4	Transm. & Distribution Mains	1,053	1,066	1,080	1,093	1,111	1,130	1,188	1,246	1,303	1,400	1,496	1,593	1,728	1,268
28	333.4	Services	8,197	8,230	8,263	8,296	8,329	8,362	8,395	8,428	8,460	8,493	8,526	8,559	8,592	8,395
29	334.4	Meters & Meter Installations	3,838	3,869	3,900	3,931	3,962	3,993	3,752	3,785	3,817	3,578	3,612	3,646	3,408	3,776
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	(4,862)	(4,857)	(4,852)	(4,846)	(4,841)	(4,837)	(4,832)	(4,828)	(4,824)	(4,820)	(4,815)	(4,811)	(4,807)	(4,833)
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	54,686	55,068	55,451	55,834	56,221	56,609	56,764	57,192	57,621	57,816	58,284	58,753	59,056	56,873
			TRUE													
																59,056.32

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Venetian Village

Schedule: A-9

Docket No. 060368-WS

Page: 4 of 5

Schedule Year Ending 12/31/06

Preparer Robert M. Griffin

Historical [ ] Projected [ X ]

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

Line No.	Acct No	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	321	322	323	324	325	326	328	329	330	331	332	333	335	328
4	339.1	Other Plant & Msc. 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	5,020	5,051	5,083	5,114	5,145	5,178	5,210	5,242	5,275	5,307	5,339	5,372	5,472	5,216
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	2,009	2,018	2,027	2,036	2,045	2,054	2,063	2,071	2,080	2,089	2,098	2,107	2,116	2,063
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	431	434	437	440	444	447	450	453	457	460	463	466	470	450
13	310.2	Power Generation Equipment	15,144	15,231	15,318	15,404	15,491	15,578	15,665	15,752	15,838	15,925	16,012	16,099	16,186	15,665
14	311.2	Pumping Equipment	7,696	7,739	7,782	7,825	7,868	7,911	7,954	7,997	8,040	8,083	8,126	8,169	8,212	7,954
15	339.2	Other Plant & Msc. 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	1,128	1,136	1,143	1,151	1,158	1,166	1,173	1,181	1,188	1,196	1,203	1,211	1,218	1,173
21	339.3	Other Plant & Msc. 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	14,712	14,830	14,948	15,066	15,184	15,301	15,419	15,537	15,655	15,773	15,891	16,009	16,127	15,419
27	331.4	Transm. & Distribution Mains	1,053	1,066	1,080	1,093	1,111	1,130	1,188	1,246	1,303	1,400	1,496	1,593	1,728	1,268
28	333.4	Services	8,197	8,230	8,263	8,296	8,329	8,362	8,395	8,428	8,460	8,493	8,526	8,559	8,592	8,395
29	334.4	Meters & Meter Installations	3,838	3,869	3,900	3,931	3,962	3,993	3,752	3,785	3,817	3,578	3,612	3,646	3,408	3,776
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 & Msc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	(4,862)	(4,857)	(4,852)	(4,846)	(4,841)	(4,837)	(4,832)	(4,828)	(4,824)	(4,820)	(4,815)	(4,811)	(4,807)	(4,833)
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	61	85	110	137	163	199	236	272	309	346	383	420	506	248
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	54,747	55,154	55,561	55,970	56,384	56,807	57,000	57,465	57,930	58,162	58,668	59,173	59,563	57,122
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Accumulated Depreciation By Primary Account- 2007  
Adjusted 2007 UPIS Balances for Depn Exp Calc

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) 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	553	553	553	553	553	553	553	553	553	553	553	553	553	553
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	38,426	38,426	38,426	38,620	38,620	38,620	38,814	38,814	38,814	39,008	39,008	39,008	39,202	38,754
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	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188
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	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365
13	310.2	Power Generation Equipment	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828
14	311.2	Pumping Equipment	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782
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	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985
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	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362
27	331.4	Transm. & Distribution Mains	69,850	69,850	69,850	70,964	70,964	70,964	72,078	72,078	72,078	73,192	73,192	73,192	74,306	71,735
28	333.4	Services	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792
29	334.4	Meters & Meter Installations	8,456	8,456	8,456	9,070	9,070	9,070	9,684	9,684	9,684	10,298	10,298	10,298	10,912	9,495
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	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065
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 Targible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	226,981	226,981	226,981	228,903	228,903	228,903	230,825	230,825	230,825	232,747	232,747	232,747	234,669	230,234

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

Florida Public Service Commission

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



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

Florida Public Service Commission

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

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

Explanation: Provide the monthly Depreciation Expense for 2007

Line No	Acct No	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2007 Total	
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1	1	1	1	1	1	1	1	1	1	1	1	1	14
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	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	100	100	101	101	101	101	101	101	101	102	102	102	102	1,212
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	9	9	9	9	9	9	9	9	9	9	9	9	9	106
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	3	3	3	3	3	3	3	3	3	3	3	3	3	39
13	310.2	Power Generation Equipment	87	87	87	87	87	87	87	87	87	87	87	87	87	1,041
14	311.2	Pumping Equipment	43	43	43	43	43	43	43	43	43	43	43	43	43	516
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	8	8	8	8	8	8	8	8	8	8	8	8	8	90
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	118	118	118	118	118	118	118	118	118	118	118	118	118	1,415
27	331.4	Transm. & Distribution Mains	135	135	138	138	138	140	140	140	142	142	142	144	144	1,672
28	333.4	Services	33	33	33	33	33	33	33	33	33	33	33	33	33	395
29	334.4	Meters & Meter Installations	35	35	38	38	38	40	40	40	43	43	43	43	45	479
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	4	4	4	4	4	4	4	4	4	4	4	4	4	52
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	576	576	582	582	582	587	587	587	592	592	592	592	597	7,031.71
															7,031.71	

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

Florida Public Service Commission

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

[ ] =input field  
Explanation: Provide Retirements for 2007

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

Line No.	Acct No.	(1) 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	(56)	0	0	(56)	0	0	(56)	0	0	(56)	(224)
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
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	(136)	0	0	(136)	0	0	(136)	0	0	(136)	(544)
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	(205)	0	0	(205)	0	0	(205)	0	0	(205)	(820)
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	(397)	0	0	(397)	0	0	(397)	0	0	(397)	(1,588)

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

Florida Public Service Commission

Venetian Village - 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>

Line No.	Acct No	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) 2007 Total
			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 Intangible Plant														0
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account- 2007

Adjusted Accumulated Depreciation Balances - December 2006 through December 2007

Florida Public Service Commission

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

Venetian Village - 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.

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	335	336	337	338	339	340	341	343	344	345	346	347	348	341
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	5,472	5,572	5,672	5,717	5,817	5,918	5,963	6,064	6,165	6,211	6,312	6,414	6,460	5,981
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	2,116	2,125	2,133	2,142	2,151	2,160	2,169	2,178	2,187	2,195	2,204	2,213	2,222	2,169
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	470	473	476	479	483	486	489	492	496	499	502	505	509	489
13	310.2	Power Generation Equipment	16,186	16,272	16,359	16,446	16,533	16,619	16,706	16,793	16,880	16,967	17,053	17,140	17,227	16,706
14	311.2	Pumping Equipment	8,212	8,255	8,298	8,341	8,384	8,427	8,470	8,513	8,556	8,599	8,643	8,686	8,729	8,470
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	1,218	1,226	1,233	1,241	1,248	1,256	1,264	1,271	1,279	1,286	1,294	1,301	1,309	1,264
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	16,127	16,245	16,363	16,481	16,599	16,717	16,835	16,953	17,070	17,188	17,306	17,424	17,542	16,835
27	331.4	Transm. & Distribution Mains	1,728	1,864	1,999	2,001	2,138	2,276	2,279	2,419	2,559	2,565	2,706	2,848	2,856	2,326
28	333.4	Services	8,592	8,625	8,658	8,691	8,724	8,757	8,789	8,822	8,855	8,888	8,921	8,954	8,987	8,789
29	334.4	Meters & Meter Installations	3,408	3,443	3,478	3,311	3,349	3,387	3,222	3,263	3,303	3,141	3,184	3,227	3,067	3,291
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	(4,807)	(4,802)	(4,798)	(4,794)	(4,789)	(4,785)	(4,781)	(4,777)	(4,772)	(4,768)	(4,764)	(4,759)	(4,755)	(4,781)
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	59,056.32	59,633	60,209	60,394	60,975	61,557	61,747	62,334	62,921	63,116	63,708	64,300	64,500	61,881
			TRUE													TRUE

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Venetian Village

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	335	336	337	338	339	340	341	343	344	345	346	347	348	341
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	5,472	5,572	5,672	5,717	5,817	5,918	5,963	6,064	6,165	6,211	6,312	6,414	6,460	5,981
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	2,116	2,125	2,133	2,142	2,151	2,160	2,169	2,178	2,187	2,195	2,204	2,213	2,222	2,169
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	470	473	476	479	483	486	489	492	496	499	502	505	509	489
13	310.2	Power Generation Equipment	16,186	16,272	16,359	16,446	16,533	16,619	16,706	16,793	16,880	16,967	17,053	17,140	17,227	16,706
14	311.2	Pumping Equipment	8,212	8,255	8,298	8,341	8,384	8,427	8,470	8,513	8,556	8,599	8,643	8,686	8,729	8,470
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	1,218	1,226	1,233	1,241	1,248	1,256	1,264	1,271	1,279	1,286	1,294	1,301	1,309	1,264
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	16,127	16,215	16,303	16,481	16,599	16,717	16,835	16,953	17,070	17,188	17,306	17,424	17,542	16,835
27	331.4	Transm. & Distribution Mains	1,728	1,864	1,999	2,001	2,138	2,276	2,279	2,419	2,559	2,565	2,706	2,848	2,856	2,326
28	333.4	Services	8,592	8,625	8,658	8,691	8,724	8,757	8,789	8,822	8,855	8,888	8,921	8,954	8,987	8,789
29	334.4	Meters & Meter Installations	3,408	3,443	3,478	3,511	3,549	3,587	3,622	3,653	3,683	3,711	3,744	3,777	3,810	3,291
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	(4,807)	(4,802)	(4,798)	(4,794)	(4,789)	(4,785)	(4,781)	(4,777)	(4,772)	(4,768)	(4,764)	(4,759)	(4,755)	(4,781)
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	506	594	685	779	877	978	1,082	1,187	1,295	1,406	1,518	1,633	1,749	1,099
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	59,563	60,227	60,894	61,173	61,853	62,535	62,828	63,521	64,215	64,521	65,226	65,933	66,249	62,980
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Contributions in Aid of Construction by Classification - 2004										Florida Public Service Commission	
June through December CIAC Balances per Books - 2004										Schedule: A-12	
Venetian Village - Water										Page: 2 of 2	
Docket No. 06d366-WS										Preparer:	
Schedule Year Ended: 2004											
Historic [X] or Projected [ ]											
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
Line No.	Description	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04				
	Cash CIAC:										
1	Water Treatment Equipment	0	0	0	0	0	0				
2	Meter Fees	0	0	0	0	0	0				
3	Main Extension Charge	0	0	0	0	0	0				
4	Service Installation Fees	0	0	0	0	0	0				
5	Total Cash CIAC	0	0	0	0	0	0				
	Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0				
7	T&D Mains	0	0	0	0	0	0				
8	Services	0	0	0	0	0	0				
9	Meters/Meter Installation	0	0	0	0	0	0				
10	Hydrants	0	0	0	0	0	0				
11	Total Property CIAC	0	0	0	0	0	0				
12	Total Water CIAC	0	0	0	0	0	0				

271 6425 Venetian Village - Water  
 Explanation: Provide the CIAC Balances by month by Classification beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA) through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.

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

Florida Public Service Commission

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

Schedule: A-12  
 Page: 2 of  
 Preparer:

271 6425 FWS Venetian Village - Water  
 Explanation: Provide the CIAC Balances by month by Classification for 2005

=input field

54a

Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Prior Year 12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	Test Year End 12/31/05	Average Balance
	Cash CIAC														
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main 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

54a

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Venetian Village

Schedule: A-12

Docket No. 060368-WS

Page 2 of 5

Test Year Ending 12/31/05

Preparer: Robert M. Griffin

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

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

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

545



Schedule of Water Contributions in Aid of Construction by Classification- 2006						Florida Public Service Commission	
CIAC Balances per Books- 2006							
Venetian Village - Water		271	6425	Input field	FWS	Venetian Village - Water	
Docket No. 060368-W5		Explanation: Provide the CIAC Balances by month by Classification					
Schedule Year Ended: 2006		for 2006					
Historic [x] or Projected [ ]							

Schedule: A-12  
Page: 2 of  
Preparer:

Line No	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06
Cash CIAC:							from Adj bal
1	Water Treatment Equipment	0	0	0	0	0	40,213
2	Meter Fees	0	0	0	0	0	12,453
3	Main Extension Charge	0	0	0	0	0	8,314
4	Service Installation Fees	0	0	0	0	0	2,751
5	Total Cash CIAC	0	0	0	0	0	63,731
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	63,731

SS

SS

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

**Florida Public Service Commission**

**Venetian Village**  
**Docket No. 060368-WS**  
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
2000			
23	Additions		
24	Adjustments		
25	12/31/00 Balance	<u>                    </u>	<u>                    </u>
2001			
26	Additions		
27	Adjustments		
28	12/31/01 Balance	<u>                    </u>	<u>                    </u>
2002			
29	Additions		
30	Adjustments		
31	12/31/02 Balance	<u>                    </u>	<u>                    </u>
2003			
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	<u>51,320</u>	<u>145,174</u>
2004			
35	Additions	1,379	1,950
36	Adjustments	0	0
37	12/31/04 Balance	<u>52,699</u>	<u>147,124</u>
2005			
38	Additions	5,516	1,950
39	Adjustments	0	0
40	12/31/05 Balance	<u>58,215</u>	<u>149,074</u>
2006			
41	Additions	6,896	3,900
42	Adjustments	0	0
43	12/31/06 Balance	<u>65,111</u>	<u>152,974</u>
2007			
44	Additions	5,516	5,852
45	Adjustments	0	0
46	12/31/07 Balance	<u>70,627</u>	<u>158,826</u>

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

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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

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

=input field

Schedule: A-12  
 Page:  
 Preparer:

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

	Cronin Jackson 06/30/04	H LOOKUP	Amendatory Order Adjustment	Allocation to match Amendatory Order Total @ 6/30/04	Categories-lines 22 to 35 below
Cash CIAC:					
1	Capacity Charges 271.1	4,200		4,200	Water Treatment Equipment
2	Meter Fees	11,643		11,643	Meter Fees
3	CIAC-1999 Acquisition	29,635		29,635	Water Treatment Equipment
4	Unclaimed Refunds	78		78	Water Treatment Equipment
5	Main Ext Charge	4,906		4,906	Main Extension Charge
6	Serv Install Charge	858		858	Service Installation Charge
7	Total Cash CIAC	51,320	0	51,320	
Property CIAC 271.5					
8	Dist Res & Standpipes	330.4	0	0	Dist Res & Standpipes
9	T&D Mains	331.4	0	0	T&D Mains
10	Services	333.4	0	0	Services
11	Meter/Meter Installation	334.4	0	0	Meter/Meter Installation
21	Hydrants	335.4	0	0	Hydrants
22	Total Property CIAC	0	0	0	
23	Total Water CIAC	51,320	0	51,320	

should be ->  51,320 <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	33,913
25	Meter Fees	11,643
26	Main Extension Charge	4,906
27	Service Installation Fees	858
28	Total Cash CIAC	51,320
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	51,320

TRUE

6.5

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

[ ] =input field

Venetian Village - 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

Florida Public Service Commission

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

Line No.	(1) Description	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
Cash CIAC:								
1	Water Treatment Equipment	33,913	33,913	33,913	33,913	33,913	33,913	33,913
2	Meter Fees	11,643	11,643	11,643	11,643	11,643	11,643	11,643
3	Main Extension Charge	4,906	4,906	4,906	4,906	4,906	4,906	4,906
4	Service Installation Fees	858	858	858	858	858	858	858
5	Total Cash CIAC	51,320	51,320	51,320	51,320	51,320	51,320	51,320
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	51,320	51,320	51,320	51,320	51,320	51,320	51,320
		TRUE						

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SP

Schedule of Water Contributions in Aid of Construction by Classification - 2004 CIAC Additions - July through December 2004								Florida Public Service Commission	
Venetian Village - Water		=input field						Schedule: A-12	
Docket No. 060368-WS		Explanation: Provide a Schedule showing additions to CIAC during 2004						Page: 6 of 8	
Schedule Year Ended: 2004		from the date of Acquisition. Use the same categories as are available for						Preparer:	
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>		customers and that subsequently get converted to Annual Report (Cronin Jackson) categories.							
Line No.	(1) Description	(2) CIAC acct	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec	
Cash CIAC:									
1	Capacity Charges 271.1	320	0	0	700	0	0	0	
2	Meter Fees	334	0	0	90	0	0	0	
3	CIAC-1999 Acquisition								
4	Unclaimed Refunds								
5	Main Ext Charge	331	0	0	143	0	0	0	
6	Serv Install Charge	333	0	0	446	0	0	0	
7	Total Cash CIAC		0	0	1,379	0	0	0	
Property CIAC 271.5:									
8	Dist Res & Standpipes								
9	T&D Mains								
10	Services								
11	Meter/Meter Installation								
21	Hydrants								
22	Total Property CIAC		0	0	0	0	0	0	
23	Total Water CIAC		0	0	1,379	0	0	0	

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Schedule of Water Contributions in Aid of Construction by Classification - 2004		Florida Public Service Commission											
Adjustments to CIAC - July through December 2004		Schedule: A-12											
Venetian Village - Water		Page: 8 of 8											
Docket No. 060366-W/S		Preparer:											
Schedule Year Ended: 2004													
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>													
Line No.	Description	input field											
		July	Aug	Sep	Oct	Nov	Dec						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)						
Cash CIAC													
1	Water Treatment Equipment												
2	Meter Fees												
3	Main Extension Charge												
4	Service Installation Fees												
5	Total Cash CIAC	0	0	0	0	0	0	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	0	0	0	0	
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	

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

Florida Public Service Commission

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

[ ] =input field  
 Explanation: Provide a Schedule showing additions to CIAC during 2005

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

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) 2005 Total
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
	Cash CIAC:														
1	Water Treatment Equipment	320	0	0	0	700	0	0	0	0	0	2,100	0	0	2,800
2	Meter Fees	334	0	0	0	90	0	0	0	0	0	270	0	0	360
3	Main Extension Charge	331	0	0	0	143	0	0	0	0	0	1,338	0	0	1,481
4	Service Installation Fees	333	0	0	0	446	0	0	0	0	0	429	0	0	875
5	Total Cash CIAC		0	0	0	1,379	0	0	0	0	0	4,137	0	0	5,516
	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	1,379	0	0	0	0	0	4,137	0	0	5,516

these rows are  
 extracted from the  
 FWS456CIAC tab

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

Florida Public Service Commission

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

[ ] =input field  
 Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2005

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

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



Schedule of Water Contributions in Aid of Construction by Classification - 2005 Adjusted CIAC Balances - 2005		Florida Public Service Commission														
Venetian Village - Water Docket No. 060368.WS Schedule Year Ended: 2005 Historic [ ] or Projected [ ]		Schedule: A-12 Page: 4 of 8 Preparer:														
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
		12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	Test Year End 12/31/05	Average Balance	
Cash CIAC:																
1	Water Treatment Equipment	34,613	34,613	34,613	34,613	35,313	35,313	35,313	35,313	36,313	35,313	37,413	37,413	37,413	35,562	
2	Water Fees	11,733	11,733	11,733	11,733	11,823	11,823	11,823	11,823	11,823	11,823	12,093	12,093	12,093	11,858	
3	Main Extension Charge	5,049	5,049	5,049	5,049	5,192	5,192	5,192	5,192	5,192	5,192	6,530	6,530	6,530	5,457	
4	Service Installation Fees	1,304	1,304	1,304	1,304	1,750	1,750	1,750	1,750	1,750	1,750	2,179	2,179	2,179	1,712	
5	Total Cash CIAC	52,699	52,699	52,699	52,699	54,078	54,078	54,078	54,078	54,078	54,078	58,215	58,215	58,215	54,609	
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	52,699	52,699	52,699	52,699	54,078	54,078	54,078	54,078	54,078	54,078	58,215	58,215	58,215	54,609	
														TRUE		

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Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance  
**Venetian Village**  
**Docket No. 060368-WS**  
 Test Year Ending 12/31/05

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	34,613	34,613	34,613	34,613	35,313	35,313	35,313	35,313	35,313	35,313	37,413	37,413	37,413	35,582
2	Meter Fees	11,733	11,733	11,733	11,733	11,823	11,823	11,823	11,823	11,823	11,823	12,093	12,093	12,093	11,858
3	Main Extension Charge	5,049	5,049	5,049	5,049	5,192	5,192	5,192	5,192	5,192	5,192	6,530	6,530	6,530	5,457
4	Service Installation Fees	1,304	1,304	1,304	1,304	1,750	1,750	1,750	1,750	1,750	1,750	2,179	2,179	2,179	1,712
5	<b>Total Cash CIAC</b>	<b>52,699</b>	<b>52,699</b>	<b>52,699</b>	<b>52,699</b>	<b>54,078</b>	<b>54,078</b>	<b>54,078</b>	<b>54,078</b>	<b>54,078</b>	<b>54,078</b>	<b>58,215</b>	<b>58,215</b>	<b>58,215</b>	<b>54,609</b>
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	<b>Total Property CIAC</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
12	<b>Total Water CIAC</b>	<b>52,699</b>	<b>52,699</b>	<b>52,699</b>	<b>52,699</b>	<b>54,078</b>	<b>54,078</b>	<b>54,078</b>	<b>54,078</b>	<b>54,078</b>	<b>54,078</b>	<b>58,215</b>	<b>58,215</b>	<b>58,215</b>	<b>54,609</b>
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	135,874	135,874	135,874	135,874	137,174	137,174	137,174	137,174	137,174	137,174	137,174	137,174	137,174	136,774
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
16	Service Installation Fees	8,850	8,850	8,850	8,850	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,300
17	<b>Total Cash CIAC</b>	<b>147,124</b>	<b>147,124</b>	<b>147,124</b>	<b>147,124</b>	<b>149,074</b>	<b>149,074</b>	<b>149,074</b>	<b>149,074</b>	<b>149,074</b>	<b>149,074</b>	<b>149,074</b>	<b>149,074</b>	<b>149,074</b>	<b>148,474</b>
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	<b>Total Property CIAC</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
28	<b>Total Sewer CIAC</b>	<b>147,124</b>	<b>147,124</b>	<b>147,124</b>	<b>147,124</b>	<b>149,074</b>	<b>149,074</b>	<b>149,074</b>	<b>149,074</b>	<b>149,074</b>	<b>149,074</b>	<b>149,074</b>	<b>149,074</b>	<b>149,074</b>	<b>148,474</b>

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Schedule of Water Contributions in Aid of Construction by Classification - 2006		Florida Public Service Commission												
Venetian Village - Water		Schedule: A-12												
Docket No. 060368-WS		Page: 6 of 8												
Schedule Year Ended: 2006		Preparer:												
Historic [ ] or Projected [X]														
Line No.	Description	Explanation: Provide a Schedule showing additions, to CIAC during 2006												
		(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	Total
1	Cash CIAC:													
2	Water Treatment Equipment	320	0	2,100	0	700	234			234			234	3,501
3	Meter Fees	334	0	270	0	90	30			30			30	450
4	Main Extension Charge	331	0	1,338	0	446	149			149			149	2,230
5	Service Installation Fees	333	0	429	0	143	48			48			48	715
6	Total Cash CIAC		0	4,137	0	1,379	460			460			460	6,896
7	Property CIAC:													
8	Dist Reservoirs & Standpipes													0
9	T&D Mains													0
10	Services													0
11	Meters/Meter Installation													0
12	Hydrants													0
13	Total Property CIAC													0
14	Total Water CIAC			4,137		1,379	460			460			460	6,896
Schedule of Water Contributions in Aid of Construction by Classification - 2006		Florida Public Service Commission												
Venetian Village - Water		Schedule: A-12												
Docket No. 060368-WS		Page: 8 of 8												
Schedule Year Ended: 2006		Preparer:												
Historic [ ] or Projected [X]														
Line No.	Description	Explanation: Provide Adjustments to CIAC Ammendatory Order balances other than changes resulting from CIAC Additions for 2006												
		(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	Total
1	Cash CIAC:													
2	Water Treatment Equipment													0
3	Meter Fees													0
4	Main Extension Charge													0
5	Service Installation Fees													0
6	Total Cash CIAC													0
7	Property CIAC:													
8	Dist Reservoirs & Standpipes													0
9	T&D Mains													0
10	Services													0
11	Meters/Meter Installation													0
12	Hydrants													0
13	Total Property CIAC													0
14	Total Water CIAC													0

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Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Venetian Village

Docket No. 060368-WS

Test Year Ending 12/31/06

Florida Public Service Commission

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) Pnor Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Ocl	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	37,413	37,413	37,413	39,513	39,513	40,213	40,446	40,446	40,446	40,680	40,680	40,680	40,913	39,674
2	Meler Fees	12,093	12,093	12,093	12,363	12,363	12,453	12,484	12,484	12,484	12,514	12,514	12,514	12,544	12,384
3	Main Extension Charge	6,530	6,530	6,530	7,868	7,868	8,314	8,463	8,463	8,463	8,612	8,612	8,612	8,760	7,971
4	Service Installation Fees	2,179	2,179	2,179	2,608	2,608	2,751	2,799	2,799	2,799	2,846	2,846	2,846	2,894	2,641
5	Total Cash CIAC	58,215	58,215	58,215	62,352	62,352	63,731	64,191	64,191	64,191	64,651	64,651	64,651	65,111	62,671
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	58,215	58,215	58,215	62,352	62,352	63,731	64,191	64,191	64,191	64,651	64,651	64,651	65,111	62,671
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	137,174	137,174	137,174	138,474	138,474	138,474	138,908	138,908	138,908	139,341	139,341	139,341	139,774	138,574
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	2,400	2,400	2,400	2,880	2,880	2,880	3,040	3,040	3,040	3,200	3,200	3,200	3,360	2,917
16	Service Installation Fees	9,500	9,500	9,500	9,670	9,670	9,670	9,727	9,727	9,727	9,783	9,783	9,783	9,840	9,683
17	Total Cash CIAC	149,074	149,074	149,074	151,024	151,024	151,024	151,674	151,674	151,674	152,324	152,324	152,324	152,974	151,174
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	149,074	149,074	149,074	151,024	151,024	151,024	151,674	151,674	151,674	152,324	152,324	152,324	152,974	151,174

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

Florida Public Service Commission

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

Explanation: Provide a Schedule showing additions to CIAC during 2007

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

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
	Cash CIAC:														
1	Water Treatment Equipment	320		700			700			700			700		2,800
2	Meter Fees	334		90			90			90			90		360
3	Main Extension Charge	331		446			446			446			446		1,784
4	Service Installation Fees	333		143			143			143			143		572
5	Total Cash CIAC		0	0	1,379	0	0	1,379	0	0	1,379	0	0	1,379	5,516
	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	1,379	0	0	1,379	0	0	1,379	0	0	1,379	5,516

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

Florida Public Service Commission

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

Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2007

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

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

Schedule of Water Contributions in Aid of Construction by Classification- 2007												Florida Public Service Commission			
Adjusted CIAC Balances- 2007												Schedule:	A-12		
Venetian Village - Water												Page:	4 of 8		
Docket No. 060368-WS												Preparer:			
Explanation: Provide Adjusted CIAC balances by account for 2007															
Schedule Year Ended: 2007															
Historic [ ] or Projected [X]															
Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	40,913	40,913	40,913	41,613	41,613	41,613	42,313	42,313	42,313	43,013	43,013	43,013	43,713	42,098
2	Meter Fees	12,544	12,544	12,544	12,634	12,634	12,634	12,724	12,724	12,724	12,814	12,814	12,814	12,904	12,696
3	Main Extension Charge	8,760	8,760	8,760	9,206	9,206	9,206	9,652	9,652	9,652	10,098	10,098	10,098	10,544	9,515
4	Service Installation Fees	2,894	2,894	2,894	3,037	3,037	3,037	3,180	3,180	3,180	3,323	3,323	3,323	3,466	3,136
5	Total Cash CIAC	65,111	65,111	65,111	66,490	66,490	66,490	67,869	67,869	67,869	69,248	69,248	69,248	70,627	67,445
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	65,111	65,111	65,111	66,490	66,490	66,490	67,869	67,869	67,869	69,248	69,248	69,248	70,627	67,445
														4 yr.	TRUE
															FALSE

07a

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Venetian Village

Schedule: A-12

Docket No. 060368-WS

Page: 5 of 5

Test Year Ending 12/31/07

Preparer: Robert M. Griffin

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

Line No	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	40,913	40,913	40,913	41,613	41,613	41,613	42,313	42,313	42,313	43,013	43,013	43,013	43,713	42,098
2	Meter Fees	12,544	12,544	12,544	12,634	12,634	12,634	12,724	12,724	12,724	12,814	12,814	12,814	12,904	12,696
3	Main Extension Charge	8,760	8,760	8,760	9,206	9,206	9,206	9,652	9,652	9,652	10,098	10,098	10,098	10,544	9,515
4	Service Installation Fees	2,894	2,894	2,894	3,037	3,037	3,037	3,180	3,180	3,180	3,323	3,323	3,323	3,466	3,136
5	Total Cash CIAC	65,111	65,111	65,111	66,490	66,490	66,490	67,869	67,869	67,869	69,248	69,248	69,248	70,627	67,445
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	65,111	65,111	65,111	66,490	66,490	66,490	67,869	67,869	67,869	69,248	69,248	69,248	70,627	67,445
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	139,774	139,774	139,774	140,750	140,750	140,750	141,725	141,725	141,725	142,700	142,700	142,700	143,676	141,425
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	3,360	3,360	3,360	3,720	3,720	3,720	4,080	4,080	4,080	4,440	4,440	4,440	4,800	3,969
16	Service Installation Fees	9,840	9,840	9,840	9,968	9,968	9,968	10,095	10,095	10,095	10,223	10,223	10,223	10,350	10,056
17	Total Cash CIAC	152,974	152,974	152,974	154,437	154,437	154,437	155,900	155,900	155,900	157,363	157,363	157,363	158,826	155,450
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	152,974	152,974	152,974	154,437	154,437	154,437	155,900	155,900	155,900	157,363	157,363	157,363	158,826	155,450

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Schedule of Water Amortization of CIAC by Classification- 2004 June through December Accum Amort CIAC Balances per Books- 2004								Florida Public Service Commission	
Venetian Village - Water		271	6425	=input field				Schedule:	A-14
Docket No. 060368-WS		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 test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.						Page:	2 of 2
Schedule Year Ended: 2004								Preparer:	
Historic [x] or Projected [ ]									
Line No.	(1) Description	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04	
Cash CIAC:									
1	Water Treatment Equipment	0	0	0	0	0	0	0	
2	Meter Fees	0	0	0	0	0	0	0	
3	Main Extension Charge	0	0	0	0	0	0	0	
4	Service Installation Fees	0	0	0	0	0	0	0	
5	Total Cash CIAC	0	0	0	0	0	0	0	
Property CIAC:									
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	
7	T&D Mains	0	0	0	0	0	0	0	
8	Services	0	0	0	0	0	0	0	
9	Meters/Meter Installation	0	0	0	0	0	0	0	
10	Hydrants	0	0	0	0	0	0	0	
11	Total Property CIAC	0	0	0	0	0	0	0	
12	Total Water CIAC	0	0	0	0	0	0	0	

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Schedule of Water Amortization of CIAC by Classification- 2005												Florida Public Service Commission			
Accum Amort CIAC Balances per Books- 2005												Schedule: A-14			
Venetian Village - Water												Page: 2 of 2			
Docket No. 060368-WS												Preparer:			
Schedule Year Ended: 2005															
Historic [X] or Projected [ ]															
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/04	01/31/05	02/28/05	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
1	Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Water Treatment Equipment	0	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	0
4	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TSD 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	0	0	0	0	0	0	0	0	0	0	0	0	0	0

69a

69a

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Venetian Village

Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: A-14

Page: 2 of 5

Preparer: Robert M. Griffin

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

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

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

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Schedule of Water Amortization of CIAC by Classification - 2006							Florida Public Service Commission				
Venetian Village - Water		271	6425	input field	FWS	Venetian Village - Water	Schedule:	A-14			
Docket No. 060368-WS		Explanation: Provide the Amort of CIAC Balances by month by Classification					Page:	2 of 2			
Schedule Year Ended: 2006		for the year ended 12/31/06					Preparer:				
Historic <input checked="" type="checkbox"/> or Projected <input checked="" type="checkbox"/>											
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06				
Cash CIAC:											
1	Water Treatment Equipment	0	0	0	0	0	0				
2	Meter Fees	0	0	0	0	0	0				
3	Main Extension Charge	0	0	0	0	0	0				
4	Service Installation Fees	0	0	0	0	0	0				
5	Total Cash CIAC	0	0	0	0	0	0				
Property CIAC:											
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0				
7	T&D Mains	0	0	0	0	0	0				
8	Services	0	0	0	0	0	0				
9	Meters/Meter Installation	0	0	0	0	0	0				
10	Hydrants	0	0	0	0	0	0				
11	Total Property CIAC	0	0	0	0	0	0				
12	Total Water CIAC	0	0	0	0	0	0				

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

**Florida Public Service Commission**

**Venetian Village**  
**Docket No. 060368-WS**  
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
2000			
23	Additions		
24	Adjustments		
25	12/31/00 Balance	<hr/>	<hr/>
2001			
26	Additions		
27	Adjustments		
28	12/31/01 Balance	<hr/>	<hr/>
2002			
29	Additions		
30	Adjustments		
31	12/31/02 Balance	<hr/>	<hr/>
2003			
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	<hr/> 26,196	<hr/> 123,199
2004			
35	Additions	953	3,729
36	Adjustments	0	0
37	12/31/04 Balance	<hr/> 27,149	<hr/> 126,928
2005			
38	Additions	1,968	7,551
39	Adjustments	0	0
40	12/31/05 Balance	<hr/> 29,117	<hr/> 134,479
2006			
41	Additions	2,225	7,488
42	Adjustments	0	0
43	12/31/06 Balance	<hr/> 31,342	<hr/> 141,967
2007			
44	Additions	2,287	7,361
45	Adjustments	0	0
46	12/31/07 Balance	<hr/> 33,629	<hr/> 149,328

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

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CONVERT AMENDATORY ORDER BALANCES

Schedule of Water Amortization of CIAC by Classification- 2004

Florida Public Service Commission

CIAC Amendatory Order Balances as of 6/30/04

=input field

Schedule: A-12  
Page:  
Preparer:

Venetian Village - Water  
Docket No. 060368-WS  
Schedule Year Ended: 2004  
Historic  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

	Cronin Jackson 06/30/04 From Lookup	Amendatory Order Adjustment	Allocation to match Amendatory Order Total @ 6/30/04	Categories-lines 22 to 35 below
Cash CIAC				
1 Capacity Charges 271.1	557		557	Water Treatment Equipment
2 Meter Fees	5,391		5,391	Meter Fees
3 CIAC-1999 Acquisition	19,703		19,703	Water Treatment Equipment
4 Unclaimed Refunds	23		23	Water Treatment Equipment
5 Main Ext Charge	458		458	Main Extension Charge
6 Serv Install Charge	64		64	Service Installation Charge
7 Total Cash CIAC	26,196	0	26,196	
Property CIAC 271.5	271.5			
8 Dist Res & Standpipes	330.4	0	0	Dist Res & Standpipes
9 T&D Mains	331.4	0	0	T&D Mains
10 Services	333.4	0	0	Services
11 Meter/Meter Installation	334.4	0	0	Meter/Meter Installation
21 Hydrants	335.4	0	0	Hydrants
22 Total Property CIAC	0	0	0	
23 Total Water CIAC	26,196	0	26,196	

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	20,283
25	Meter Fees	5,391
26	Main Extension Charge	458
27	Service Installation Fees	64
28	Total Cash CIAC	26,196
	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	26,196 TRUE

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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		Cash CIAC:	20,283	20,283	20,283	20,283	20,283	20,283	20,283
2		Water Treatment Equipment	5,391	5,391	5,391	5,391	5,391	5,391	5,391
3		Meter Fees	458	458	458	458	458	458	458
4		Main Extension Charge	64	64	64	64	64	64	64
5		Service Installation Fees	64	64	64	64	64	64	64
6		Total Cash CIAC	26,196	26,196	26,196	26,196	26,196	26,196	26,196
7		Property CIAC:	0	0	0	0	0	0	0
8		Dist Reservoirs & Standpipes	0	0	0	0	0	0	0
9		T&D Mains	0	0	0	0	0	0	0
10		Services	0	0	0	0	0	0	0
11		Meters/Meter Installation	0	0	0	0	0	0	0
12		Hydrants	0	0	0	0	0	0	0
13		Total Property CIAC	0	0	0	0	0	0	0
14		Total Water CIAC	26,196	26,196	26,196	26,196	26,196	26,196	26,196

Florida Public Service Commission

Schedule: A-14  
Page: Z, wrk-1

Preparer:

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

Input field

Explanation: Provide the Accumulated Amort of CIAC Balances as of 6/30/04 by Classification based on amounts in the PSC's Amortization Order issued February 27, 2006

Venetian Village - Water  
Docket No. 060368-WS  
Schedule Year Ended: 2004  
Historic (x) or Projected ( )

CALCULATE CIAC AMORTIZATION RATES		Florida Public Service Commission	
Schedule of Water Amortization of CIAC by Classification - 2004		Schedule:	A-12
Calculate Amortization Rates		Page:	
Venetian Village - Water		Preparer:	
Docket No. 060368-WS		Annual	Monthly
Schedule Year Ended: 2004		Dep'n	Dep'n
Historic [X] or Projected [ ]		Rate	Rate
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)		Annual	Monthly
Input field		Dep'n	Dep'n
Categories: lines to below		Rate	Rate
1	Cash CIAC		
2	Capacity Charges	3.43%	0.28%
3	CIAC-1999 Acquisition	3.43%	0.28%
4	Unclaimed Refunds	3.43%	0.28%
5	Main Ext Charge	2.22%	0.19%
6	Serv Install Charge	2.50%	0.21%
7	Meter Fees	5.00%	0.42%
8	Total Cash CIAC		
9	Contributed Property		
10	Dist Res & Standpipe	2.70%	0.23%
11	T&D Mains	2.22%	0.19%
12	Services	2.50%	0.21%
	Meters/Meter Installation	5.00%	0.42%
	Hydrants	0.00%	0.00%

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Composite Rate Calculation:		UPIS Balance 6/30/04			2004 Depreciation Rate		Annual Depreciation Expense
		Adjusted Bal	Contr Prop	For Comp Calc	Annual	Monthly	
1	INTANGIBLE PLANT	INTANGIBLE PLANT					
2	Organization	301.1	0		0.00%		
3	Franchises	302.1	553		2.50%		
4	Other Plant & Misc. Equipment	339.1	0		0.00%		
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	Land & Land Rights	303.2	0		0.00%		
7	Structures & Improvements	304.2	12,426	12,426	3.03%	0.25%	377
8	Collect. & Impound Reservoirs	305.2	0		0.00%		
9	Lake, River & Other Intakes	306.2	0		0.00%		
10	Wells & Springs	307.2	3,188	3,188	3.33%	0.28%	106
11	Infiltration Galleries & Tunnels	308.2	0		0.00%		
12	Supply Mains	309.2	1,365	1,365	2.86%	0.24%	39
13	Power Generation Equipment	310.2	20,828	20,828	5.00%	0.42%	1,041
14	Pumping Equipment	311.2	10,329	10,329	5.00%	0.42%	516
15	Other Plant & Misc. Equipment	339.2	0		0.00%		
16	WATER TREATMENT PLANT						
17	Land & Land Rights	303.3	1,782		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	1,843	1,843	4.55%	0.38%	84
21	Other Plant & Misc. Equipment	339.3	0		0.00%		
22	TRANSMISSION & DISTRIBUTION PLANT						
23	Land & Land Rights	303.4	0		0.00%		
24	Structures & Improvements	304.4	0	0	3.03%	0.25%	0
25	Pumping Equipment	311.4	0		5.00%		
26	Distr. Reservoirs & Standpipes	330.4	52,362	52,362	2.70%	0.23%	1,415
27	Transm. & Distribution Mains	331.4	2,356	2,356	2.22%	0.19%	52
28	Services	333.4	15,792	15,792	2.50%	0.21%	395
29	Meters & Meter Installations	334.4	7,193	7,193	5.00%	0.42%	360
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	0.00%	0.00%	0
33	GENERAL PLANT						
34	Land & Land Rights	303.5	0		0.00%		
35	Structures & Improvements	304.5	0		3.03%		
36	Office Furniture & Equipment	340.5	0		0.00%		
37	Computer Equipment	340.51	0		0.00%		
38	Transportation Equipment	341.5	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			127,682			4,385
				TRUE			Composite Rate 3.43%

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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		3.43%	0.29%
66	Meter Fees		5.00%	0.42%
67	Main Extension Charge		2.22%	0.19%
	Service Installation Fees		2.50%	0.21%
68	Property CIAC			
69	Dist Res & Standpipe		2.70%	0.23%
70	T&D Mains		2.22%	0.19%
71	Services		2.50%	0.21%
72	Meters/Meter Installation Hydrants		5.00%	0.42%
			0.00%	0.00%

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Schedule of Water Amortization of CIAC by Classification - 2004		Florida Public Service Commission							
Adjusted CIAC Balances - June through December 2004		Schedule: A-12							
Venetian Village - Water		Page: 4 of 8							
Docket No. 060366-WS		Preparer:							
Schedule Year Ended: 2004									
Historic [X] or Projected [ ]									
Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.									
Line No.	(1) Description	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04	
1	Cash CIAC:	33,913	33,913	34,613	34,613	34,613	34,613	34,613	
2	Water Treatment Equipment	11,643	11,643	11,733	11,733	11,733	11,733	11,733	
3	Meter Fees	4,906	4,906	5,049	5,049	5,049	5,049	5,049	
4	Main Extension Charge	858	858	1,304	1,304	1,304	1,304	1,304	
5	Service Installation Fees	51,320	51,320	52,699	52,699	52,699	52,699	52,699	
6	Total Cash CIAC	0	0	0	0	0	0	0	
7	Property CIAC:	0	0	0	0	0	0	0	
8	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	
9	T&D Mains	0	0	0	0	0	0	0	
10	Services	0	0	0	0	0	0	0	
11	Meters/Meter Installation	0	0	0	0	0	0	0	
12	Hydrants	0	0	0	0	0	0	0	
13	Total Property CIAC	0	0	0	0	0	0	0	
14	Total Water CIAC	51,320	51,320	52,699	52,699	52,699	52,699	52,699	
Schedule of Water Amortization of CIAC by Classification - 2004		Florida Public Service Commission							
CIAC Amortization Rates - July through December 2004		Schedule: A-14							
Venetian Village - Water		Page: 2, wrk.3							
Docket No. 060366-WS		Preparer:							
Schedule Year Ended: 2004									
Historic [X] or Projected [ ]									
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories									
Line No.	(1) Description	(2) Annual Rates	(3) July	(4) Aug	(5) Monthly Rates	(6) Sep	(7) Oct	(8) Nov	(9) Dec
1	Cash CIAC:	3.43%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%
2	Water Treatment Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
3	Meter Fees	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
4	Main Extension Charge	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
5	Service Installation Fees	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%
6	Total Cash CIAC	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
7	Property CIAC:	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
8	Dist Reservoirs & Standpipes	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
9	T&D Mains	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11	Meters/Meter Installation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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Schedule of Water Amortization of CIAC by Classification - 2004 CIAC Amortization - July through December 2004		Florida Public Service Commission						
Venetian Village - 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	97	97	99	99	99	99	590
2	Meter Fees	49	49	49	49	49	49	203
3	Main Extension Charge	9	9	9	9	9	9	56
4	Service Installation Fees	2	2	3	3	3	3	14
5	Total Cash CIAC	156	156	160	160	160	160	953
Property CIAC:								
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0
12	Total Water CIAC	156	156	160	160	160	160	953
Schedule of Water Amortization of CIAC by Classification - 2004 Adjustments to CIAC - July through December 2004								
Venetian Village - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [X] or Projected [ ]		Florida Public Service Commission						
		Schedule: A-14 Page: 2, wrk-5 Preparer:						
(1) Line No.	(2) Description	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec	(9) 2004 Total
Explanation: Provide Adjustments to CIAC Amortization Order balances other than changes resulting from CIAC Additions for 2004								
	Cash CIAC:							
1	Water Treatment Equipment							
2	Meter Fees							
3	Main Extension Charge							
4	Service Installation Fees							
5	Total Cash CIAC	0	0	0	0	0	0	0
Property CIAC:								
6	Dist Reservoirs & Standpipes							
7	T&D Mains							
8	Services							
9	Meters/Meter Installation							
10	Hydrants							
11	Total Property CIAC	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0

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

Florida Public Service Commission

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

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

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

(1) Line No.	(2) Description	(3) 06/30/04	(4) 07/31/04	(5) 08/31/04	(6) 09/30/04	(7) 10/31/04	(8) 11/30/04	(9) 12/31/04
Cash CIAC:								
1	Water Treatment Equipment	20,283	20,380	20,477	20,576	20,675	20,774	20,873
2	Meter Fees	5,391	5,440	5,488	5,537	5,586	5,635	5,684
3	Main Extension Charge	458	467	476	486	495	504	514
4	Service Installation Fees	64	66	68	70	73	76	78
5	Total Cash CIAC	26,196	26,352	26,509	26,669	26,829	26,989	27,149
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	26,196	26,352	26,509	26,669	26,829	26,989	27,149



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CALCULATE CIAC AMORTIZATION RATES		Florida Public Service Commission	
Schedule of Water Amortization of CIAC by Classification: 2005		Schedule: A-12	
Calculate Amortization Rates for Calendar Year 2005		Page: Preparer:	
Venetian Village - Water Docket No. 060368-JWS Schedule Year Ended: 2005 Historic [X] or Projected [ ]		Monthly Dep'n Rate	
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates		Annual Dep'n Rate	
=input field			
Categories lines to below			
1	Cash CIAC:		
2	Capacity Charges	271.1	
3	CIAC-1999 Acquisition	271.3	0.28%
4	Unclaimed Refunds	271.3	0.28%
5	Main Ext Charge	271.3	0.19%
6	Serv Install Charge	271.3	0.21%
7	Meter Fees	271.3	0.42%
8	Total Cash CIAC		
9	Contributed Property	271.2	
10	Dist Res & Standpipe	334.4	0.23%
11	T&D Mains	334.4	0.19%
12	Services	334.4	0.21%
13	Meters/Meter Installation	334.4	0.42%
14	Hydrants	334.4	0.00%

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Composite Rate Calculation:		UPIS Balance 12/31/04			Depreciation Rate		Depreciation
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense
1	INTANGIBLE PLANT						
2	Organization	301.1			0.00%		
3	Franchises	302.1	553		2.50%		
4	Other Plant & Misc. Equipment	339.1	0		0.00%		
5	SOURCE OF SUPPLY & PUMPING PLANT				0.00%		
6	Land & Land Rights	303.2	0		0.00%		
7	Structures & Improvements	304.2	12,426	12,426	3.03%	0.25%	377
8	Collect. & Impound Reservoirs	305.2	0		0.00%		
9	Lake, River & Other Intakes	306.2	0		0.00%		
10	Wells & Springs	307.2	3,188	3,188	3.33%	0.28%	106
11	Infiltration Galleries & Tunnels	308.2	0		0.00%		
12	Supply Mains	309.2	1,365	1,365	2.86%	0.24%	39
13	Power Generation Equipment	310.2	20,828	20,828	5.00%	0.42%	1,041
14	Pumping Equipment	311.2	10,329	10,329	5.00%	0.42%	516
15	Other Plant & Misc. Equipment	339.2	0		0.00%		
16	WATER TREATMENT PLANT				0.00%		
17	Land & Land Rights	303.3	1,782		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	1,985	1,985	4.55%	0.38%	90
21	Other Plant & Misc. Equipment	339.3	0		0.00%		
22	TRANSMISSION & DISTRIBUTION PLANT				0.00%		
23	Land & Land Rights	303.4	0		0.00%		
24	Structures & Improvements	304.4	0	0	3.03%	0.25%	0
25	Pumping Equipment	311.4	0		5.00%		
26	Distr. Reservoirs & Standpipes	330.4	52,362	52,362	2.70%	0.23%	1,415
27	Transm. & Distribution Mains	331.4	7,341	7,341	2.22%	0.19%	163
28	Services	333.4	15,792	15,792	2.50%	0.21%	395
29	Meters & Meter Installations	334.4	7,193	7,193	5.00%	0.42%	360
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	0.00%	0.00%	0
33	GENERAL PLANT				0.00%		
34	Land & Land Rights	303.5	0		0.00%		
35	Structures & Improvements	304.5	0		3.03%		
36	Office Furniture & Equipment	340.5	0		0.00%		
37	Computer Equipment	340.51	0		0.00%		
38	Transportation Equipment	341.5	0		0.00%		
39	Stores Equipment	342.5	0		0.00%		
40	Tools, Shop & Garage Equipment	343.5	0		0.00%		
41	Laboratory Equipment	344.5	0		6.67%		
42	Power Operated Equipment	345.5	0		0.00%		
43	Communication Equipment	346.5	0		0.00%		
44	Miscellaneous Equipment	347.5	0		0.00%		
45	Other Tangible Plant	348.5	0		0.00%		
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			132,809			4,503
				TRUE			3.39%

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Line No.	Description	Annual Depr Rate	Mo Depr Rate
64	Cash CIAC		
65	Water Treatment Equipment	3.30%	0.28%
66	Meter Fees	5.00%	0.42%
67	Main Extension Charge	2.22%	0.19%
67	Service Installation Fees	2.50%	0.21%
68	Property CIAC	2.70%	0.23%
69	Dist Res & Standpipe	2.22%	0.19%
70	T&D Mains	2.50%	0.21%
71	Services	5.00%	0.42%
72	Meters/Meter Installation Hydrants	0.00%	0.00%

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



Schedule of Water Amortization of CIAC by Classification- 2005															
Adjusted CIAC Balances- 2005															
Venetian Village - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [X] or Projected [ ]															
Explanation: Provide Adjusted CIAC balances by account for 2005															
Line No.	Description	(2)	(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	Test Year End 12/31/05	Average Balance
Cash CIAC:															
1	Water Treatment Equipment	34,613	34,613	34,613	34,613	35,313	35,313	35,313	35,313	35,313	35,313	37,413	37,413	37,413	35,582
2	Meter Fees	11,733	11,733	11,733	11,733	11,823	11,823	11,823	11,823	11,823	11,823	12,093	12,093	12,093	11,858
3	Main Extension Charge	5,049	5,049	5,049	5,049	5,192	5,192	5,192	5,192	5,192	5,192	6,530	6,530	6,530	5,457
4	Service Installation Fees	1,304	1,304	1,304	1,304	1,750	1,750	1,750	1,750	1,750	1,750	2,179	2,179	2,179	1,712
5	Total Cash CIAC	52,699	52,699	52,699	52,699	54,078	54,078	54,078	54,078	54,078	54,078	58,215	58,215	58,215	54,609
Property CIAC:															
6	Dist Reservoirs & Stamppipes	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	52,699	52,699	52,699	52,699	54,078	54,078	54,078	54,078	54,078	54,078	58,215	58,215	58,215	54,609

Schedule of Water Amortization of CIAC by Classification- 2005															
CIAC Amortization Rates - 2005															
Venetian Village - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [X] or Projected [ ]															
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories															
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Annual Rates	Jan	Feb	Mar	Apr	Monthly Rates	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Cash CIAC:															
1	Water Treatment Equipment	3.30%	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%
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
4	Service Installation Fees	7.30%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
5	Total Cash CIAC														
Property CIAC:															
6	Dist Reservoirs & Standpipes	7.70%	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%
7	T&D Mains	2.22%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
8	Services	2.50%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
10	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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11 Total Property CIAC														
12 Total Water CIAC														
CIAC Amortization- 2005														
Venetian Village - Water														
Docket No. 060368-WS														
Schedule Year Ended: 2005														
Historic [x] or Projected [ ]														
Explanation: Provide a Schedule showing additions to CIAC during 2005 from the date of Acquisition														
Florida Public Service Commission														
Schedule: A-14														
Page: 2, wrk-4														
Preparer:														
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2005 Total
Cash CIAC														
1	Water Treatment Equipment	98	98	98	100	100	100	100	100	100	106	106	106	1,209
2	Meter Fees	49	49	49	49	49	49	49	49	49	50	50	50	593
3	Main Extension Charge	9	9	9	10	10	10	10	10	10	12	12	12	122
4	Service Installation Fees	3	3	3	4	4	4	4	4	4	5	5	5	44
5	Total Cash CIAC	159	159	159	162	162	162	162	162	162	173	173	173	1,968
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	159	159	159	162	162	162	162	162	162	173	173	173	1,968
		0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	3.60%
Schedule of Water Amortization of CIAC by Classification- 2005														
Adjustments to CIAC Amort Bal-2005														
Venetian Village - Water														
Docket No. 060368-WS														
Schedule Year Ended: 2005														
Historic [x] or Projected [ ]														
Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2005														
Florida Public Service Commission														
Schedule: A-14														
Page: 2, wrk-5														
Preparer:														
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2005 Total
Cash CIAC:														
1	Water Treatment Equipment													0
2	Meter Fees													0
3	Main Extension Charge													0
4	Service Installation Fees													0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC														
6	Dist Reservoirs & Standpipes													0
7	T&D Mains													0
8	Services													0
9	Meters/Meter Installation													0
10	Hydrants													0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Amortization of CIAC by Classification- 2005 Adjusted Accumulated Amortization of CIAC Balances- 2005													Florida Public Service Commission		
Venetian Village - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected [ ]													Schedule: A-14 Page: 2, wrk-8 Preparer:		
Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month average.															
Line No.	Description	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	20,873	20,971	21,969	21,167	21,267	21,366	21,466	21,566	21,666	21,765	21,871	21,977	22,082	21,470
2	Meter Fees	5,684	5,732	5,781	5,830	5,880	5,929	5,978	6,027	6,077	6,126	6,176	6,227	6,277	5,979
3	Main Extension Charge	514	523	532	542	551	561	570	580	590	599	611	623	636	572
4	Service Installation Fees	78	81	84	87	90	94	98	101	105	108	113	118	122	98
5	Total Cash CIAC	27,149	27,308	27,466	27,625	27,788	27,950	28,112	28,274	28,437	28,599	28,772	28,944	29,117	28,119
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	27,149	27,308	27,466	27,625	27,788	27,950	28,112	28,274	28,437	28,599	28,772	28,944	29,117	28,119
														TRUE	

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Venetian Village

Schedule: A-14

Docket No. 060368-WS

Page: 3 of 5

Test Year Ending 12/31/05

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	20,873	20,971	21,069	21,167	21,267	21,366	21,466	21,566	21,666	21,765	21,871	21,977	22,082	21,470
2	Meter Fees	5,684	5,732	5,781	5,830	5,880	5,929	5,978	6,027	6,077	6,126	6,176	6,227	6,277	5,979
3	Main Extension Charge	514	523	532	542	551	561	570	580	590	599	611	623	636	572
4	Service Installation Fees	78	81	84	87	90	94	98	101	105	108	113	118	122	98
5	Total Cash	27,149	27,308	27,466	27,625	27,788	27,950	28,112	28,274	28,437	28,599	28,772	28,944	29,117	28,119
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	27,149	27,308	27,466	27,625	27,788	27,950	28,112	28,274	28,437	28,599	28,772	28,944	29,117	28,119
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	121,584	122,184	122,784	123,384	123,989	124,595	125,201	125,807	126,413	127,018	127,624	128,230	128,836	125,204
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	282	286	291	295	299	304	308	313	317	322	326	330	335	308
16	Service Installation Fees	5,063	5,082	5,101	5,121	5,142	5,162	5,183	5,204	5,225	5,246	5,266	5,287	5,308	5,184
17	Total Cash	126,928	127,552	128,176	128,799	129,430	130,061	130,692	131,324	131,955	132,586	133,217	133,848	134,479	130,696
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	126,928	127,552	128,176	128,799	129,430	130,061	130,692	131,324	131,955	132,586	133,217	133,848	134,479	130,696

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CALCULATE CIAC AMORTIZATION RATES - January thru April 2006		Florida Public Service Commission	
Schedule of Water Amortization of CIAC by Classification - 2006		Schedule: A-12	
Calculate Amortization Rates for Calendar Year 2005		Page: Preparer:	
Venetian Village - Water		Monthly Dep'n Rate	
Docket No. 060368 WS		Annual Dep'n Rate	
Schedule Year Ended: 2006		0.00%	
Historic [x] or Projected [x]		0.00%	
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	3.39%
3	CIAC-1999 Acquisition	271.3	3.39%
4	Unclaimed Refunds	271.3	3.39%
5	Main Ext Charge	271.3	2.22%
6	Serv Install Charge	271.3	2.50%
7	Meter Fees	271.3	5.00%
8	Total Cash CIAC		
9	Contributed Property	271.2	2.70%
10	Dist Res. & Standpipe	319.4	2.22%
11	T&D Mains	331.4	2.50%
12	Services	331.4	5.00%
13	Meters/Meter Installation	334.4	0.00%
14	Hydrants	355.4	0.00%
Water Treatment Equip (see Composite Calc)			0.00%
Water Treatment Equip (see Composite Calc)			0.00%
Main Extension Charge		accd 331.4	0.21%
Service Installation Charge		accd 333.4	0.42%
Meter Fees		accd 334.4	

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Composite Rate Calculation:		UPIS Balance 12/31/05			Depreciation Rate		Depreciation Expense
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	
1	INTANGIBLE PLANT						
2	Organization 301.1	0			0.00%		
3	Franchises 302.1	553			2.50%		
4	Other Plant & Misc. Equipment 339.1	0			0.00%		
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	Land & Land Rights 303.2	0			0.00%		
7	Structures & Improvements 304.2	12,426		12,426	3.03%	0.25%	377
8	Collect. & Impound Reservoirs 305.2	0			0.00%		
9	Lake, River & Other Intakes 306.2	0			0.00%		
10	Wells & Springs 307.2	3,188		3,188	3.33%	0.28%	106
11	Infiltration Galleries & Tunnels 308.2	0			0.00%		
12	Supply Mains 309.2	1,365		1,365	2.86%	0.24%	39
13	Power Generation Equipment 310.2	20,828		20,828	5.00%	0.42%	1,041
14	Pumping Equipment 311.2	10,329		10,329	5.00%	0.42%	516
15	Other Plant & Misc. Equipment 339.2	0			0.00%		
16	WATER TREATMENT PLANT						
17	Land & Land Rights 303.3	1,782			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	1,985		1,985	4.55%	0.38%	90
21	Other Plant & Misc. Equipment 339.3	0			0.00%		
22	TRANSMISSION & DISTRIBUTION PLANT						
23	Land & Land Rights 303.4	0			0.00%		
24	Structures & Improvements 304.4	0		0	3.03%	0.25%	0
25	Pumping Equipment 311.4	0			5.00%		
26	Distr. Reservoirs & Standpipe 330.4	52,362	0	52,362	2.70%	0.23%	1,415
27	Transm. & Distribution Mains 331.4	7,341	0	7,341	2.22%	0.19%	163
28	Services 333.4	15,792	0	15,792	2.50%	0.21%	395
29	Meters & Meter Installations 334.4	7,454	0	7,454	5.00%	0.42%	373
30	Hydrants 335.4	0	0	0	0.00%	0.00%	0
31	Backflow Prevention 336.4	0			0.00%		
32	Other Plant & Misc. Equipment 339.4	0		0	0.00%	0.00%	0
33	GENERAL PLANT						
34	Land & Land Rights 303.5	0			0.00%		
35	Structures & Improvements 304.5	2,065			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			133,070			4,516
				TRUE			Composite Rate 3.39%

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Line No.	Description	Annual Depr Rate		Mo Depr Rate	
		Annual Depr Rate	Mo Depr Rate	Annual Depr Rate	Mo Depr Rate
64	Cash CIAC				
65	Water Treatment Equipment	3.39%	0.00%		
66	Meter Fees	5.00%	0.42%		
67	Main Extension Charge	2.22%	0.24%		
67	Service Installation Fees	2.50%	0.21%		
68	Property CIAC				
69	Dist Res & Standpipe	2.70%	0.23%		
70	R&D Means	2.22%	0.19%		
71	Services	2.50%	0.21%		
71	Meters/Meter Installation	5.00%	0.42%		
72	Hydrants	0.00%	0.00%		

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

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

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

Florida Public Service Commission

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

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

Schedule: A-12  
 Page:  
 Preparer:

Categories-lines to below

				Annual Dep'n Rate	Monthly Dep'n Rate
Cash CIAC:					
1	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)	3.39%	0.28%
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)	3.39%	0.28%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)	3.39%	0.28%
4	Main Ext Charge	271.3	Main Extension Charge acct 331.4	2.33%	0.19%
5	Serv Install Charge	271.3	Service Installation Charge acct 333.4	2.50%	0.21%
6	Meter Fees	271.3	Meter Fees accl 334.4	5.00%	0.42%
7	Total Cash CIAC				
Contributed Property					
8	Dist Res & Standpipe	271.2		2.70%	0.23%
9	T&D Mains	330.4		2.33%	0.19%
10	Services	331.4		2.50%	0.21%
11	Meters/Meter Installation	333.4		5.00%	0.42%
12	Hydrants	334.4		2.22%	0.19%

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		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					3.39%	0.28%													
65	Meter Fees					5.00%	0.42%													
66	Main Extension Charge					2.33%	0.19%													
67	Service Installation Fees					2.50%	0.21%													
	Property CIAC:																			
68	Dist Res & Standpipe					2.70%	0.23%													
69	T&D Mains					2.33%	0.19%													
70	Services					2.50%	0.21%													
71	Meters/Meter Installation					5.00%	0.42%													
72	Hydrants					2.22%	0.19%													

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Schedule of Water Amortization of CIAC by Classification - 2006															Florida Public Service Commission	
Adjusted CIAC Balances - 2006															Schedule: A-12	
Venetian Village - Water															Page: 4 of 8	
Docket No. 060368-WS															Preparer:	
Schedule Year Ended: 2006																
Historic [x] or Projected [x]																
Explanation: Provide Adjusted CIAC balances by account for 2006																
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance	
Cash CIAC:																
1	Water Treatment Equipment	37,413	37,413	37,413	39,513	39,513	40,213	40,446	40,446	40,446	40,680	40,680	40,680	40,913	39,674	
2	Meter Fees	12,093	12,093	12,093	12,363	12,363	12,453	12,484	12,484	12,484	12,514	12,514	12,514	12,544	12,384	
3	Main Extension Charge	6,530	6,530	6,530	7,868	7,868	8,314	8,463	8,463	8,463	8,612	8,612	8,612	8,760	7,971	
4	Service Installation Fees	2,179	2,179	2,179	2,608	2,608	2,751	2,799	2,799	2,799	2,846	2,846	2,846	2,894	2,641	
5	Total Cash CIAC	58,215	58,215	58,215	62,352	62,352	63,731	64,191	64,191	64,191	64,651	64,651	64,651	65,111	62,671	
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	58,215	58,215	58,215	62,352	62,352	63,731	64,191	64,191	64,191	64,651	64,651	64,651	65,111	62,671	

Schedule of Water Amortization of CIAC by Classification - 2006															Florida Public Service Commission	
CIAC Amortization Rates - 2006															Schedule: A-14	
Venetian Village - Water															Page: 2, wrk-3	
Docket No. 060368-WS															Preparer:	
Schedule Year Ended: 2006																
Historic [x] or Projected [x]																
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories for 2006																
Line No.	(1) Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Guideline Rates	(16) Guideline Lives
Cash CIAC:																
1	Water Treatment Equipment	3.39%	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%	3.39%
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%
Property CIAC:																
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	2.70%
7	T&D Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%
8	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%
10	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%

Schedule of Water Amortization of CIAC by Classification - 2006		Florida Public Service Commission													
CIAC Amortization - CIAC Balances x Amort Rates - 2006		Schedule: A-14 Page: 2, wrk-4 Preparer:													
Venetian Village - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [X] or Projected [ ]		Explanation: Provide a Schedule showing additions to CIAC during 2006 from the date of Acquisition.													
Line No.	Description	(7)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	2006 Total
Cash CIAC:															
1	Water Treatment Equipment	106	106	112	112	114	114	114	114	115	115	115	116	1,351	
2	Meter Fees	50	50	52	52	52	52	52	52	52	52	52	52	620	
3	Main Extension Charge	12	12	15	15	16	16	16	16	17	17	17	17	186	
4	Service Installation Fees	5	5	5	5	6	6	6	6	6	6	6	6	67	
5	Total Cash CIAC	173	173	183	183	187	188	188	188	190	190	190	191	2,225	
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	173	173	183	183	187	188	188	188	190	190	190	191	2,225	
		0.30%	0.30%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	3.55%	
Schedule of Water Amortization of CIAC by Classification - 2006		Florida Public Service Commission													
Adjustments to CIAC Amort Bal-2006		Schedule: A-14 Page: 2, wrk-5 Preparer:													
Venetian Village - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [X] or Projected [ ]		Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2006													
Line No.	Description	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
Cash CIAC:															
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	
Property CIAC															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	

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Schedule of Water Amortization of CIAC by Classification- 2006 Adjusted Accum Amort of CIAC Balances- 2006													Florida Public Service Commission		
Venetian Village - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x]													Schedule: A-14 Page: 2, wrk-8 Preparer:		
Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average.															
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year End 12/31/06	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	22,082	22,188	22,294	22,406	22,518	22,631	22,745	22,860	22,974	23,089	23,204	23,318	23,434	22,749
2	Meter Fees	6,277	6,327	6,378	6,429	6,481	6,533	6,585	6,637	6,689	6,741	6,793	6,845	6,897	6,586
3	Main Extension Charge	636	648	660	674	689	705	721	738	754	771	788	804	821	724
4	Service Installation Fees	122	127	131	137	142	148	154	159	165	171	177	183	189	154
5	Total Cash CIAC	29,117	29,290	29,463	29,646	29,829	30,017	30,205	30,394	30,582	30,772	30,961	31,151	31,342	30,213
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	29,117	29,290	29,463	29,646	29,829	30,017	30,205	30,394	30,582	30,772	30,961	31,151	31,342	30,213
														31,342	

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

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	22,082	22,188	22,294	22,406	22,518	22,631	22,745	22,860	22,974	23,089	23,204	23,318	23,434	22,749
2	Meter Fees	6,277	6,327	6,378	6,429	6,481	6,533	6,585	6,637	6,689	6,741	6,793	6,845	6,897	6,586
3	Main Extension Charge	636	648	660	674	689	705	721	738	754	771	788	804	821	724
4	Service Installation Fees	122	127	131	137	142	148	154	159	165	171	177	183	189	154
5	Total Cash	29,117	29,290	29,463	29,646	29,829	30,017	30,205	30,394	30,582	30,772	30,961	31,151	31,342	30,213
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	29,117	29,290	29,463	29,646	29,829	30,017	30,205	30,394	30,582	30,772	30,961	31,151	31,342	30,213
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	128,836	129,440	130,044	130,648	131,252	131,848	132,444	133,040	133,636	134,232	134,829	135,425	136,021	132,438
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	335	339	344	348	353	357	362	366	370	375	379	384	388	362
16	Service Installation Fees	5,308	5,329	5,350	5,371	5,391	5,412	5,433	5,454	5,475	5,496	5,516	5,537	5,558	5,433
17	Total Cash	134,479	135,108	135,737	136,366	136,996	137,617	138,239	138,860	139,481	140,103	140,724	141,346	141,967	138,233
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	134,479	135,108	135,737	136,366	136,996	137,617	138,239	138,860	139,481	140,103	140,724	141,346	141,967	138,233

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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		Calculate Amortization Rates for Calendar Year 2006		Schedule: A-12	
Venetian Village - Water		Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates		Page:	
Docket No. 060368-WS		Input field		Preparer:	
Schedule Year Ended: 2007					
Historic [ ] or Projected [X]					
				Annual Dep'n Rate	Monthly Dep'n Rate
Categories-lines to below					
1	Cash CIAC				
2	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)	3.08%	0.26%
3	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)	3.08%	0.26%
4	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)	2.33%	0.24%
5	Main Ext Charge	271.3	Main Extension Charge	2.50%	0.21%
6	Serv Install Charge	271.3	Service Installation Charge	5.00%	0.42%
7	Meter Fees	271.3	Meter Fees		
8	Total Cash CIAC				
9	Contributed Property	271.2		2.70%	0.23%
10	Dist Res & Standpipe	300.4		2.33%	0.19%
11	T&D Mains	300.4		2.50%	0.21%
12	Services	300.4		5.00%	0.42%
	Meters/Meter Installation	300.4		2.22%	0.19%
	Hydrants	300.4			

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Line No	Description	Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data	Annual Depr Rate	Mo Depr Rate					
64	Cash CIAC: Water Treatment Equipment		3.08%	0.26%					
65	Meter Fees		5.00%	0.42%					
66	Main Extension Charge		2.33%	0.24%					
67	Service Installation Fees		2.50%	0.21%					
68	Property CIAC: Dist Res & Standpipe		2.70%	0.23%					
69	T&D Mains		2.33%	0.19%					
70	Services		2.50%	0.21%					
71	Meters/Meter Installation		5.00%	0.42%					
72	Hydrants		2.22%	0.19%					

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Schedule of Water Amortization of CIAC by Classification- 2007													Florida Public Service Commission		
Adjusted CIAC Balances- 2007													Schedule: A-12		
Venetian Village - Water													Page: 4 of 8		
Docket No. 060368-WS													Preparer:		
Explanation: Provide Adjusted CIAC balances by account for 2007															
Schedule Year Ended: 2007															
Historic [ ] or Projected [X]															
Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	40,913	40,913	40,913	41,613	41,613	41,613	42,313	42,313	42,313	43,013	43,013	43,013	43,713	42,098
2	Meter Fees	12,544	12,544	12,544	12,634	12,634	12,634	12,724	12,724	12,724	12,814	12,814	12,814	12,904	12,696
3	Main Extension Charge	8,760	8,760	8,760	9,206	9,206	9,206	9,652	9,652	9,652	10,098	10,098	10,098	10,544	9,515
4	Service Installation Fees	2,894	2,894	2,894	3,037	3,037	3,037	3,180	3,180	3,180	3,323	3,323	3,323	3,466	3,136
5	Total Cash CIAC	65,111	65,111	65,111	66,490	66,490	66,490	67,869	67,869	67,869	69,248	69,248	69,248	70,627	67,445
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	65,111	65,111	65,111	66,490	66,490	66,490	67,869	67,869	67,869	69,248	69,248	69,248	70,627	67,445

  

Schedule of Water Amortization of CIAC by Classification- 2007													Florida Public Service Commission		
CIAC Amortization Rates - 2005													Schedule: A-14		
Venetian Village - Water													Page: 2, wrk-3		
Docket No. 060368-WS													Preparer:		
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories															
Schedule Year Ended: 2007															
Historic [ ] or Projected [X]															
Line No.	(1) Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	
Cash CIAC:															
1	Water Treatment Equipment	3.08%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
3	Main Extension Charge	2.33%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
Property CIAC:															
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%
7	T&D Mains	2.33%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
8	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
10	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%

Schedule of Water Amortization of CIAC by Classification - 2007		Florida Public Service Commission												
Venetian Village - Water Docket No. 0603684WS Schedule Year Ended: 2007 Historic [ ] or Projected [X]		Schedule: A-14 Page: 2, wrk-4 Preparer:												
Line No.	Description	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1	Cash CIAC:													
2	Water Treatment Equipment	105	105	107	107	107	109	109	109	110	110	110	112	1,299
3	Meter Fees	52	52	53	53	53	53	53	53	53	53	53	54	635
4	Main Extension Charge	21	21	22	22	22	23	23	23	24	24	24	25	274
5	Service Installation Fees	6	6	6	6	6	7	7	7	7	7	7	7	79
	Total Cash CIAC	184	184	188	188	188	191	191	191	195	195	195	198	2,287
6	Property CIAC:													
7	Dist Reservoirs & Standpipes	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
9	Services	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
11	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Water CIAC	184	184	188	188	188	191	191	191	195	195	195	198	2,287
12	Total Water CIAC	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.39%
Schedule of Water Amortization of CIAC by Classification - 2007		Florida Public Service Commission												
Venetian Village - Water Docket No. 0603684WS Schedule Year Ended: 2007 Historic [ ] or Projected [X]		Schedule: A-14 Page: 2, wrk-5 Preparer:												
Line No.	Description	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1	Cash CIAC:													
2	Water Treatment Equipment													
3	Meter Fees													
4	Main Extension Charge													
5	Service Installation Fees													
	Total Cash CIAC													
6	Property CIAC:													
7	Dist Reservoirs & Standpipes													
8	T&D Mains													
9	Services													
10	Meters/Meter Installation													
11	Hydrants													
	Total Property CIAC													
11	Total Water CIAC													
12	Total Water CIAC													

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Schedule of Water Amortization of CIAC by Classification - 2007		Florida Public Service Commission													
Adjusted Accum. Amort. of CIAC Balances - 2007		Schedule: A-14													
Venetian Village - Water		Page: 2, wrk-8													
Docket No. 060366-WS		Preparer:													
Schedule Year Entered: 2007		Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the													
Historic [ ] or Projected [X]		period beginning 12/31/06 through the year ended 12/31/07, and 13 month average.													
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/06	01/31/07	02/28/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07	Average Balance
Cash CIAC:															
1	Water Treatment Equipment	23,434	23,539	23,644	23,751	23,857	23,964	24,073	24,181	24,290	24,400	24,510	24,621	24,733	24,077
2	Meter Fees	6,897	6,950	7,007	7,055	7,107	7,160	7,213	7,266	7,319	7,372	7,426	7,479	7,533	7,214
3	Main Extension Charge	871	842	863	885	907	929	952	975	998	1,022	1,046	1,070	1,095	954
4	Service Installation Fees	189	195	201	207	214	220	227	233	240	247	254	261	268	227
5	Total Cash CIAC	31,342	31,526	31,711	31,898	32,085	32,273	32,464	32,655	32,846	33,041	33,236	33,430	33,629	32,472
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	31,342	31,526	31,711	31,898	32,085	32,273	32,464	32,655	32,846	33,041	33,236	33,430	33,629	32,472

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Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Venetian Village

Docket No. 060368-WS

Test Year Ending 12/31/07

Florida Public Service Commission

Schedule: A-14

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	23,434	23,539	23,644	23,751	23,857	23,964	24,073	24,181	24,290	24,400	24,510	24,621	24,733	24,077
2	Meter Fees	6,897	6,950	7,002	7,055	7,107	7,160	7,213	7,266	7,319	7,372	7,426	7,479	7,533	7,214
3	Main Extension Charge	821	842	863	885	907	929	952	975	998	1,022	1,046	1,070	1,095	954
4	Service Installation Fees	189	195	201	207	214	220	227	233	240	247	254	261	268	227
5	Total Cash	31,342	31,526	31,710	31,898	32,085	32,273	32,464	32,655	32,846	33,041	33,236	33,430	33,629	32,472
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	31,342	31,526	31,710	31,898	32,085	32,273	32,464	32,655	32,846	33,041	33,236	33,430	33,629	32,472
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	136,021	136,597	137,174	137,754	138,335	138,915	139,500	140,084	140,669	141,257	141,846	142,434	143,027	139,509
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	388	394	401	408	414	421	429	436	444	452	460	469	478	430
16	Service Installation Fees	5,558	5,580	5,601	5,623	5,645	5,667	5,689	5,711	5,733	5,756	5,778	5,800	5,823	5,690
17	Total Cash	141,967	142,571	143,176	143,785	144,394	145,003	145,618	146,232	146,846	147,465	148,084	148,704	149,328	145,629
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	141,967	142,571	143,176	143,785	144,394	145,003	145,618	146,232	146,846	147,465	148,084	148,704	149,328	145,629

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