

ORIGINAL

**Welaka/Saratoga Harbour
Water**

Docket No. 060368-WS

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

Putnam County, Florida

Rate Base Workpapers

Utility Plant in Service
Accumulated Depreciation
CIAC
Accumulated Amortization of CIAC

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

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

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

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

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

Describe Workpaper	FWS		ASI	
	Water	Sewer	Water	Sewer
	Page ref	Page ref	Page ref	Page ref
CIAC				
Per Books- by month				
2004	53	53	N/A	N/A
2005	54 a,b	54 a,b	54 a,b	54 a,b
2006	55	55	55	55
Details of changes and year end balances since Rate Base last established through 12/31/07				
	56	56	56 a,b	56 a,b
Adjusted Balances				
2004	FWS Amendatory Order Balances, or ASI 12/31/04 balances -assigned to categories			
	57	57	57	57
	58	58	N/A	N/A
	59	59	N/A	N/A
	60	60	N/A	N/A
	61	61	N/A	N/A
2005	62	62	62	62
	62	62	62	62
	63 a,b	63 a,b	63 a,b	63 a,b
2006	64	64	64	64
	64	64	64	64
	65 a,b	65 a,b	65 a,b	65 a,b
2007	66	66	66	66
	66	66	66	66
	67 a,b	67 a,b	67 a,b	67 a,b
Accumulated Amort of CIAC				
Per Books- by month				
2004	68	68	N/A	N/A
2005	69 a,b	69 a,b	69 a,b	69 a,b
2006	70	70	70	70
Details of changes and year end balances since Rate Base last established through 12/31/07				
	71	71	71 a,b	71 a,b
Adjusted Balances				
2004	FWS Amendatory Order Balances, or ASI 12/31/04 balances -assigned to categories			
	72	72	72	72
	73	73	N/A	N/A
	74-76	74-76	N/A	N/A
	77	77	N/A	N/A
	77	77	N/A	N/A
	78	78	N/A	N/A
	78	78	N/A	N/A
	79	79	N/A	N/A
2005	80-82	80-82	80-82	80-82
	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	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	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).

Schedule of Water Plant in Service By Primary Account- 2004 June through December Balances- 2004								Florida Public Service Commission			
Welaka/Saratoga - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected []		101 <input type="text"/> =input field 6451 FWS Welaka/Saratoga - Water	Explanation: Provide UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.					Schedule: A-5 Page: 2 of 8 Preparer: <name>			
Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04		
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0	0	0	0	0	0		
3	302.1	Franchises	0	0	0	0	0	0	0		
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0	0	0	0	0	0		
7	304.2	Structures & Improvements	0	0	0	0	0	0	0		
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0		
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0		
10	307.2	Wells & Springs	0	0	0	0	0	0	0		
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0		
12	309.2	Supply Mains	0	0	0	0	0	0	0		
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0		
14	311.2	Pumping Equipment	0	0	0	0	0	0	0		
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0	0	0	0	0	0		
18	304.3	Structures & Improvements	0	0	0	0	0	0	0		
19	311.3	Pumping Equipment	0	0	0	0	0	0	0		
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0		
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0	0	0	0	0	0		
24	304.4	Structures & Improvements	0	0	0	0	0	0	0		
25	311.4	Pumping Equipment	0	0	0	0	0	0	0		
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0		
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0		
28	333.4	Services	0	0	0	0	0	0	0		
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0		
30	335.4	Hydrants	0	0	0	0	0	0	0		
31	336.4	Backflow Prevention	0	0	0	0	0	0	0		
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0	0	0	0	0	0		
35	304.5	Structures & Improvements	0	0	0	0	0	0	0		
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0		
37	340.51	Computer Equipment	0	0	0	0	0	0	0		
38	341.5	Transportation Equipment	0	0	0	0	0	0	0		
39	342.5	Stores Equipment	0	0	0	0	0	0	0		
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0		
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0		
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0		
43	346.5	Communication Equipment	0	0	0	0	0	0	0		
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0		
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0		
46		TOTAL	0	0	0	0	0	0	0		

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

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

Florida Public Service Commission

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

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

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

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

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Schedule of Water Plant in Service By Primary Account- 2006							Florida Public Service Commission	
Monthly UPIS Balances per Books - 2006							Schedule:	A-5
Welaka/Saratoga - Water		101	6451	FWS	Welaka/Saratoga - Water		Page:	5 of 8
Docket No. 060368-WS		Explanation: Provide UPIS balances by account for the period beginning 12/31/05 through 12/31/06, and 13 month Average.					Preparer:	<name>
Schedule Year Ended: 2006								
Historic [] or Projected [x]								
Line No.	Acct No.	(1) AccountName	(2) Prior Year 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	148
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	5,898
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	1,163
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	9,234
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	4,864
18	304.3	Structures & Improvements	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	14,397
20	320.3	Water Treatment Equipment	0	0	0	0	0	9,410
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	139,904
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	25,597
28	333.4	Services	0	0	0	0	0	5,903
29	334.4	Meters & Meter Installations	0	0	0	0	0	16,674
30	335.4	Hydrants	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	233,192

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

Florida Public Service Commission

Welaka/Saratoga Harbour
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
30	Additions		NA
31	Retirements		NA
32	Adjustments		NA
33	12/31/00 Balance		NA
2001			
34	Additions		NA
35	Retirements		NA
36	Adjustments		NA
37	12/31/01 Balance		NA
2002			
38	Additions		NA
39	Retirements		NA
40	Adjustments		NA
41	12/31/02 Balance		NA
2003			
42	Additions		NA
43	Retirements		NA
44	Adjustments		NA
45	06/30/04 Amend. Order Balance	214,202	NA
2004			
46	Additions	4,268	NA
47	Retirements	0	NA
48	Adjustments	0	NA
49	12/31/04 Balance	218,470	NA
2005			
50	Additions	11,077	NA
51	Retirements	(1,889)	NA
52	Adjustments	1,822	NA
53	12/31/05 Balance	229,480	NA
2006			
54	Additions	103,851	NA
55	Retirements	(15,458)	NA
56	Adjustments	4,593	NA
57	12/31/06 Balance	322,466	NA
2007			
58	Additions	14,576	NA
59	Retirements	(2,352)	NA
60	Adjustments	2,252	NA
61	12/31/07 Balance	336,942	NA

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

6

Schedule of Water Plant in Service By Primary Account- 2004
Amendatory Order Balances as of 6/30/04

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

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

Florida Public Service Commission

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

Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT	Lookup from Amend Order						
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	148	148	148	148	148	148	148
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	5,898	5,898	5,898	5,898	5,898	5,898	5,898
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,163	1,163	1,163	1,163	1,163	1,163	1,163
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	14,397	14,397	14,397	14,397	14,397	14,397	14,397
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	4,864	4,864	4,864	4,864	4,864	4,864	4,864
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	9,410	9,410	9,410	9,410	9,410	9,410	9,410
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	138,218	138,218	138,218	138,218	138,218	138,218	138,218
27	331.4	Transm. & Distribution Mains	25,424	25,424	25,424	25,424	25,424	25,424	25,424
28	333.4	Services	5,903	5,903	5,903	5,903	5,903	5,903	5,903
29	334.4	Meters & Meter Installations	8,777	8,777	8,777	8,777	8,777	8,777	8,777
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	214,202	214,202	214,202	214,202	214,202	214,202	214,202

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

Welaka/Saratoga - 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.

[] =input field

Florida Public Service Commission

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	0	0

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

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

=input field

Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2004 since the date of Acquisition 6/30/04.

Florida Public Service Commission

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

Line No.	Acct No.	(1) AccountName	(2)	(3)	(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 Plant in Service By Primary Account- 2004									Florida Public Service Commission		
Adjusted UPIS Balances- June through December 2004									Schedule:	A-5	
Welaka/Saratoga - Water									Page:	4 of 8	
Docket No. 060368-WS									Preparer:	<name>	
Schedule Year Ended: 2004											
Historic [x] or Projected []											
Explanation: Provide Adjusted UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.											
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	148	148	148	148	148	148	148		
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0	0	0	0	0	0		
7	304.2	Structures & Improvements	5,898	5,898	5,898	5,898	5,898	5,898	5,898		
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0		
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0		
10	307.2	Wells & Springs	1,163	1,163	1,163	1,163	1,163	1,163	1,163		
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0		
12	309.2	Supply Mains	0	0	0	0	0	0	0		
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0		
14	311.2	Pumping Equipment	14,397	14,397	14,397	14,397	14,397	14,397	14,397		
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	4,864	4,864	4,864	4,864	4,864	4,864	4,864		
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	9,410	9,410	9,410	9,410	9,410	9,410	9,410		
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	138,218	138,218	138,218	138,218	138,218	138,218	138,218		
27	331.4	Transm. & Distribution Mains	25,424	25,424	25,424	25,424	25,424	25,424	25,456		
28	333.4	Services	5,903	5,903	5,903	5,903	5,903	5,903	5,903		
29	334.4	Meters & Meter Installations	8,777	8,777	8,777	8,777	8,777	8,777	13,013		
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	214,202	214,202	214,202	214,202	214,202	214,202	218,470		

Schedule of Water Plant in Service By Primary Account- 2005 CWIP to Plant -Jan through December 2005													Florida Public Service Commission			
Welaka/Saratoga - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []													Schedule: A-5 Page: 6 of 8 Preparer: <name>			
FWS Properties																
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				2,649				3,081						5,730
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											1,686			1,686
27	331.4	Transm. & Distribution Mains														0
28	333.4	Services														0
29	334.4	Meters & Meter Installations													3,661	3,661
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	2,649	0	0	3,081	0	0	0	1,686	3,661	11,077

Schedule of Water Plant in Service By Primary Account- 2005 Retirements-January through December 2005													Florida Public Service Commission			
Welaka/Saratoga - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []													Schedule: A-5 Page: 7 of 8 Preparer: <name>			
Explanation: Provide Retirements that were physically made during 2005.																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment						(1,889)								0
15	339.2	Other Plant & Misc. Equipment														(1,889)
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	(1,889)	0	0	0	0	0	0	0	0	(1,889)

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

Schedule of Water Plant in Service By Primary Account- 2005 Adjusted UPIS Balances- December 2004 through December 2005														FWS Properties		Florida Public Service Commission	
Welaka/Saratoga - 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	148	148	148	148	148	148	148	148	148	148	148	148	148	148	
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	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	
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	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	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	14,397	14,397	14,397	14,397	15,157	15,157	15,157	18,238	18,238	18,238	18,238	18,238	18,238	16,345	
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	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	
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	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	
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	138,218	138,218	138,218	138,218	138,218	138,218	138,218	138,218	138,218	138,218	138,218	139,904	139,904	138,477	
27	331.4	Transm. & Distribution Mains	25,456	25,456	25,456	25,456	25,456	25,456	25,456	25,456	25,456	25,456	25,456	25,456	25,456	25,456	
28	333.4	Services	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	
29	334.4	Meters & Meter Installations	13,013	13,013	13,013	13,013	13,013	13,013	13,013	13,013	13,013	13,013	13,013	13,013	16,674	13,295	
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	218,470	218,470	218,470	218,470	219,230	219,230	219,230	222,311	222,311	222,311	222,311	223,997	227,658	220,959	

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Schedule of Water Plant in Service By Primary Account

Test Year Average balance
 Welaka/Saratoga Harbour
 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	148	148	148	148	148	148	148	148	148	148	148	148	148	148
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	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898
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	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	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	14,397	14,397	14,397	14,397	15,157	15,157	15,157	18,238	18,238	18,238	18,238	18,238	18,238	16,345
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	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864
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	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410
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	138,218	138,218	138,218	138,218	138,218	138,218	138,218	138,218	138,218	138,218	138,218	139,904	139,904	138,477
27	331.4	Transm. & Distribution Mains	25,456	25,456	25,456	25,456	25,456	25,456	25,456	25,456	25,456	25,456	25,456	25,456	25,456	25,456
28	333.4	Services	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903
29	334.4	Meters & Meter Installations	13,013	13,013	13,013	13,013	13,013	13,013	13,013	13,013	13,013	13,013	13,013	13,013	16,674	13,295
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	170	1,121	1,417	1,822	348
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	218,470	218,470	218,470	218,470	219,230	219,230	219,230	222,311	222,311	222,481	223,432	225,414	229,480	221,308
47		Subtotal Land & Land Rights	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864

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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				
Welaka/Saratoga - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [] or Projected [x]													Schedule: A-5 Page: 6 of 8 Preparer: <name>				
Explanation: Provide amounts by month for projects that were physically placed in service during 2006.																	
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total	
1		INTANGIBLE PLANT														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													2,308	2,308	
8	305.2	Collect. & Impound Reservoirs														0	
9	306.2	Lake, River & Other Intakes														0	
10	307.2	Wells & Springs														0	
11	308.2	Infiltration Galleries & Tunnels														0	
12	309.2	Supply Mains														0	
13	310.2	Power Generation Equipment														0	
14	311.2	Pumping Equipment														0	
15	339.2	Other Plant & Misc. Equipment														0	
16		WATER TREATMENT PLANT														0	
17	303.3	Land & Land Rights														0	
18	304.3	Structures & Improvements														0	
19	311.3	Pumping Equipment														0	
20	320.3	Water Treatment Equipment													2,711	2,711	
21	339.3	Other Plant & Misc. Equipment														0	
22		TRANSMISSION & DISTRIBUTION PLANT														0	
23	303.4	Land & Land Rights													0	0	
24	304.4	Structures & Improvements													0	0	
25	311.4	Pumping Equipment													0	0	
26	330.4	Distr. Reservoirs & Standpipes													7,500	7,500	
27	331.4	Transm. & Distribution Mains							30,000				30,000		30,000	90,000	
28	333.4	Services														0	
29	334.4	Meters & Meter Installations							444				444		444	1,332	
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	30,444	0	0	0	30,444	0	0	42,963	103,851

Schedule of Water Plant in Service By Primary Account- 2006															Florida Public Service Commission		
Retirements-January through December 2006																	
Welaka/Saratoga - Water															Schedule: A-5		
Docket No. 060368-WS															Page: 7 of 8		
Schedule Year Ended: 2006															Preparer: <name>		
Historic [] or Projected [x]																	
Explanation: Provide Retirements that were physically made during 2006.																	
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Totals	
1		INTANGIBLE PLANT														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													(677)	(677)	
8	305.2	Collect. & Impound Reservoirs														0	
9	306.2	Lake, River & Other Intakes														0	
10	307.2	Wells & Springs														0	
11	308.2	Infiltration Galleries & Tunnels														0	
12	309.2	Supply Mains														0	
13	310.2	Power Generation Equipment														0	
14	311.2	Pumping Equipment														0	
15	339.2	Other Plant & Misc. Equipment														0	
16		WATER TREATMENT PLANT														0	
17	303.3	Land & Land Rights														0	
18	304.3	Structures & Improvements														0	
19	311.3	Pumping Equipment														0	
20	320.3	Water Treatment Equipment													(2,126)	(2,126)	
21	339.3	Other Plant & Misc. Equipment														0	
22		TRANSMISSION & DISTRIBUTION PLANT														0	
23	303.4	Land & Land Rights														0	
24	304.4	Structures & Improvements													0	0	
25	311.4	Pumping Equipment														0	
26	330.4	Distr. Reservoirs & Standpipes													(697)	(697)	
27	331.4	Transm. & Distribution Mains							(3,266)			(3,266)			(3,266)	(9,798)	
28	333.4	Services														0	
29	334.4	Meters & Meter Installations							(720)			(720)			(720)	(2,160)	
30	335.4	Hydrants														0	
31	336.4	Backflow Prevention														0	
32	339.4	Other Plant & Misc. Equipment														0	
33		GENERAL PLANT														0	
34	303.5	Land & Land Rights														0	
35	304.5	Structures & Improvements														0	
36	340.5	Office Furniture & Equipment														0	
37	340.51	Computer Equipment														0	
38	341.5	Transportation Equipment														0	
39	342.5	Stores Equipment														0	
40	343.5	Tools, Shop & Garage Equipment														0	
41	344.5	Laboratory Equipment														0	
42	345.5	Power Operated Equipment														0	
43	346.5	Communication Equipment														0	
44	347.5	Miscellaneous Equipment														0	
45	348.5	Other Tangible Plant														0	
46		TOTAL		0	0	0	0	0	(3,986)	0	0	(3,986)	0	0	(7,486)	(15,458)	

Schedule of Water Plant in Service By Primary Account- 2006 Adjustments to UPIS-January through December 2006													Florida Public Service Commission			
Welaka/Saratoga - 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	Distl. 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															Florida Public Service Commission	
Adjusted UPIS Balances- December 2005 through December 2006															Schedule:	A-5
Welaka/Saratoga - Water															Page:	4 of 8
Docket No. 060368-WS															Preparer:	<name>
Schedule Year Ended: 2006															Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average	
Historic [] or Projected [x]																
Line No.	Acct No.	(1) AccountName	(2) Prior Year 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	148	148	148	148	148	148	148	148	148	148	148	148	148	148
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	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	7,529	6,023
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	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	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	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238
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	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864
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	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,995	9,455
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	139,904	139,904	139,904	139,904	139,904	139,904	139,904	139,904	139,904	139,904	139,904	139,904	146,707	140,427
27	331.4	Transm. & Distribution Mains	25,456	25,456	25,456	25,456	25,456	25,456	52,190	52,190	52,190	78,924	78,924	78,924	105,658	50,134
28	333.4	Services	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903
29	334.4	Meters & Meter Installations	16,674	16,674	16,674	16,674	16,674	16,674	16,398	16,398	16,398	16,122	16,122	16,122	15,846	16,419
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	227,658	227,658	227,658	227,658	227,658	227,658	254,116	254,116	254,116	280,574	280,574	280,574	316,051	252,775

Schedule of Water Plant in Service By Primary Account

Test Year Average balance
 Welaka/Saratoga Harbour
 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	148	148	148	148	148	148	148	148	148	148	148	148	148	148
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	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	7,529	6,023
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	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	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	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238
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	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864
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	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,995	9,455
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	139,904	139,904	139,904	139,904	139,904	139,904	139,904	139,904	139,904	139,904	139,904	139,904	146,707	140,427
27	331.4	Transm. & Distribution Mains	25,456	25,456	25,456	25,456	25,456	25,456	52,190	52,190	52,190	78,924	78,924	78,924	105,658	50,134
28	333.4	Services	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903
29	334.4	Meters & Meter Installations	16,674	16,674	16,674	16,674	16,674	16,674	16,398	16,398	16,398	16,122	16,122	16,122	15,846	16,419
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	1,822	1,822	1,822	1,980	1,980	2,627	2,743	2,743	2,743	2,743	2,743	2,743	6,415	2,687
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	229,480	229,480	229,480	229,638	229,638	230,285	256,859	256,859	256,859	283,317	283,317	283,317	322,466	255,461
47		Subtotal Land & Land Rights	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864



Schedule of Water Plant in Service By Primary Account- 2007			FWS Properties										Florida Public Service Commission			
CWIP to Plant -Jan through December 2007													Schedule: A-5 Page: 6 of 8 Preparer: <name>			
Welaka/Saratoga - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [x]			Explanation: Provide amounts for projects that were physically placed in service during 2007.													
Line No.	Acct No.	(1) AccountName	(2)	(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			500				500			500			500	2,000
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements			0				0			0			0	0
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			2,500				2,500			2,500			2,500	10,000
28	333.4	Services														0
29	334.4	Meters & Meter Installations			644				644			644			644	2,576
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	3,644	0	0	3,644	0	0	3,644	0	0	3,644	14,576

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Schedule of Water Plant in Service By Primary Account- 2007 Retirements-January through December 2007													Florida Public Service Commission			
Welaka/Saratoga - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [x]													Schedule: A-5 Page: 7 of 8 Preparer: <name>			
Explanation: Provide Retirements that were physically made during 2007																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														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			(112)				(112)				(112)		(112)	(448)
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														0
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements			0				0				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			(272)				(272)				(272)		(272)	(1,088)
28	333.4	Services														0
29	334.4	Meters & Meter Installations			(204)				(204)				(204)		(204)	(816)
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	(588)	0	0	(588)	0	0	(588)	0	0	(588)	(2,352)

Schedule of Water Plant in Service By Primary Account- 2007 Adjustments to UPIS- January through December 2007													Florida Public Service Commission			
Welaka/Saratoga - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [x]													Schedule: A-5 Page: 8 of 8 Preparer: <name>			
Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2007.																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														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- 2007 Adjusted UPIS Balances- December 2006 through December 2007													Florida Public Service Commission				
Welaka/Saratoga - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [x]													Schedule: Page: Preparer:	A-5 4 of 8 <name>			
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	148	148	148	148	148	148	148	148	148	148	148	148	148	148	
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5		SOURCE OF SUPPLY & PUMPING PLANT															
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	304.2	Structures & Improvements	7,529	7,529	7,529	7,917	7,917	7,917	8,305	8,305	8,305	8,693	8,693	8,693	9,081	8,186	
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	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	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	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238	
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	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	
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	9,995	9,995	9,995	9,995	9,995	9,995	9,995	9,995	9,995	9,995	9,995	9,995	9,995	9,995	
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	146,707	146,707	146,707	146,707	146,707	146,707	146,707	146,707	146,707	146,707	146,707	146,707	146,707	146,707	
27	331.4	Transm. & Distribution Mains	105,658	105,658	105,658	107,886	107,886	107,886	110,114	110,114	110,114	112,342	112,342	112,342	114,570	109,428	
28	333.4	Services	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	
29	334.4	Meters & Meter Installations	15,846	15,846	15,846	16,286	16,286	16,286	16,726	16,726	16,726	17,166	17,166	17,166	17,606	16,591	
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	316,051	316,051	316,051	319,107	319,107	319,107	322,163	322,163	322,163	325,219	325,219	325,219	328,275	321,223	4,175,895
															TRUE	TRUE	

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Schedule of Water Plant in Service By Primary Account

Test Year Average balance
 Welaka/Saratoga Harbour
 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	148	148	148	148	148	148	148	148	148	148	148	148	148	148
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	7,529	7,529	7,529	7,917	7,917	7,917	8,305	8,305	8,305	8,693	8,693	8,693	9,081	8,186
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	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	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	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238
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	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864
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	9,995	9,995	9,995	9,995	9,995	9,995	9,995	9,995	9,995	9,995	9,995	9,995	9,995	9,995
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	146,707	146,707	146,707	146,707	146,707	146,707	146,707	146,707	146,707	146,707	146,707	146,707	146,707	146,707
27	331.4	Transm. & Distribution Mains	105,658	105,658	105,658	107,886	107,886	107,886	110,114	110,114	110,114	112,342	112,342	112,342	114,570	109,428
28	333.4	Services	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903
29	334.4	Meters & Meter Installations	15,846	15,846	15,846	16,286	16,286	16,286	16,726	16,726	16,726	17,166	17,166	17,166	17,606	16,591
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	6,415	6,542	6,710	7,031	7,288	7,492	7,695	7,851	7,990	8,241	8,375	8,504	8,667	7,600
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	322,466	322,593	322,761	326,138	326,395	326,599	329,858	330,014	330,153	333,460	333,594	333,723	336,942	328,823
47		Subtotal Land & Land Rights	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864

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

FWS Properties

Florida Public Service Commission

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

108 [input field] 6451 FWS

Welaka/Saratoga - Water

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

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

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

h2

Schedule of Water Accumulated Depreciation By Primary Account- 2005
 Monthly Accumulated Depreciation Balances- per books- 2005

Florida Public Service Commission

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

108 [] =input field
 6451 FWS Welaka/Saratoga - Water
 Explanation: Provide Accumulated Depreciation balances by account for the period
 beginning 12/31/04 through 12/31/05, and 13 month average for 2005

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

Line No	Acct No	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	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

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance
 Welaka/Saratoga Harbour
 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								Florida Public Service Commission	
Monthly Accumulated Depreciation Balances- per books- 2006								Schedule:	A-9
Welaka/Saratoga - Water		108	6451	FWS	Welaka/Saratoga - Water			Page:	2 of 8
Docket No. 060368-W5		Explanation: Provide Accumulated Depreciation balances by account for the period						Preparer:	<name>
Schedule Year Ended: 2006		beginning 12/31/05 through 12/31/06, and 13 month averages for 2006							
Historic [] or Projected [x]									
Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	
1		INTANGIBLE PLANT							Linked
2	301.1	Organization	0	0	0	0	0	0	
3	302.1	Franchises	0	0	0	0	0	(20)	
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights	0	0	0	0	0	0	
7	304.2	Structures & Improvements	0	0	0	0	0	1,995	
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	983	
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	
12	309.2	Supply Mains	0	0	0	0	0	0	
13	310.2	Power Generation Equipment	0	0	0	0	0	0	
14	311.2	Pumping Equipment	0	0	0	0	0	314	
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	0	0	0	0	0	0	
18	304.3	Structures & Improvements	0	0	0	0	0	0	
19	311.3	Pumping Equipment	0	0	0	0	0	2,350	
20	320.3	Water Treatment Equipment	0	0	0	0	0	1,984	
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	51,620	
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	14,478	
28	333.4	Services	0	0	0	0	0	3,046	
29	334.4	Meters & Meter Installations	0	0	0	0	0	2,903	
30	335.4	Hydrants	0	0	0	0	0	0	
31	336.4	Backflow Prevention	0	0	0	0	0	0	
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	
33		GENERAL PLANT							
34	303.5	Land & Land Rights	0	0	0	0	0	0	
35	304.5	Structures & Improvements	0	0	0	0	0	0	
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	
37	340.51	Computer Equipment	0	0	0	0	0	0	
38	341.5	Transportation Equipment	0	0	0	0	0	0	
39	342.5	Stores Equipment	0	0	0	0	0	0	
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	
41	344.5	Laboratory Equipment	0	0	0	0	0	0	
42	345.5	Power Operated Equipment	0	0	0	0	0	0	
43	346.5	Communication Equipment	0	0	0	0	0	0	
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	
45	348.5	Other Tangible Plant	0	0	0	0	0	0	
46		TOTAL	0	0	0	0	0	79,654	

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

Florida Public Service Commission

Welaka/Saratoga Harbour
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
30	Additions		NA
31	Retirements		NA
32	Adjustments		NA
33	12/31/00 Balance		NA
2001			
34	Additions		NA
35	Retirements		NA
36	Adjustments		NA
37	12/31/01 Balance		NA
2002			
38	Additions		NA
39	Retirements		NA
40	Adjustments		NA
41	12/31/02 Balance		NA
2003			
42	Additions		NA
43	Retirements		NA
44	Adjustments		NA
45	06/30/04 Amend. Order Balance	69,037	NA
2004			
46	Additions	3,146	NA
47	Retirements	0	NA
48	Adjustments	0	NA
49	12/31/04 Balance	72,183	NA
2005			
50	Additions	6,597	NA
51	Retirements	(1,889)	NA
52	Adjustments	63	NA
53	12/31/05 Balance	76,953	NA
2006			
54	Additions	7,540	NA
55	Retirements	(15,458)	NA
56	Adjustments	460	NA
57	12/31/06 Balance	69,495	NA
2007			
58	Additions	9,164	NA
59	Retirements	(2,352)	NA
60	Adjustments	1,283	NA
61	12/31/07 Balance	77,590	NA

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

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

FWS Properties

Florida Public Service Commission

Welaka/Saratoga - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 Historic or Projected

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

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

Line No.	Acct No.	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Prior Year 06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04
1		INTANGIBLE PLANT	From LOOKUP						
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	(26)	(26)	(26)	(26)	(26)	(26)	(26)
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	1,712	1,712	1,712	1,712	1,712	1,712	1,712
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	922	922	922	922	922	922	922
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	1,210	1,210	1,210	1,210	1,210	1,210	1,210
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	1,306	1,306	1,306	1,306	1,306	1,306	1,306
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	45,687	45,687	45,687	45,687	45,687	45,687	45,687
27	331.4	Transm. & Distribution Mains	13,580	13,580	13,580	13,580	13,580	13,580	13,580
28	333.4	Services	2,812	2,812	2,812	2,812	2,812	2,812	2,812
29	334.4	Meters & Meter Installations	1,834	1,834	1,834	1,834	1,834	1,834	1,834
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		69,037	69,037	69,037	69,037	69,037	69,037	69,037

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Schedule of Water Accumulated Depreciation By Primary Account- 2004		FWS Properties							Florida Public Service Commission		
Adjusted UPIS Balances- June through December Balances for Depn Exp Calc											
Weleka/Saratoga - Water		Explanation: Provide Adjusted UPIS balances by account for the period beginning							Schedule: A-9		
Docket No. 060368-WS		6/30/04 through the year ended 12/31/04							Page: UPIS 4 of 8		
Schedule Year Ended: 2004									Preparer: <name>		
Historic [x] or Projected []											
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	148	148	148	148	148	148	148		
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0	0	0	0	0	0		
7	304.2	Structures & Improvements	5,898	5,898	5,898	5,898	5,898	5,898	5,898		
8	305.2	Collect & Impound Reservoirs	0	0	0	0	0	0	0		
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0		
10	307.2	Wells & Springs	1,163	1,163	1,163	1,163	1,163	1,163	1,163		
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0		
12	309.2	Supply Mains	0	0	0	0	0	0	0		
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0		
14	311.2	Pumping Equipment	14,397	14,397	14,397	14,397	14,397	14,397	14,397		
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	4,864	4,864	4,864	4,864	4,864	4,864	4,864		
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	9,410	9,410	9,410	9,410	9,410	9,410	9,410		
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	138,218	138,218	138,218	138,218	138,218	138,218	138,218		
27	331.4	Transm. & Distribution Mains	25,424	25,424	25,424	25,424	25,424	25,424	25,424		
28	333.4	Services	5,903	5,903	5,903	5,903	5,903	5,903	5,903		
29	334.4	Meters & Meter Installations	8,777	8,777	8,777	8,777	8,777	8,777	8,777		
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	214,202	214,202	214,202	214,202	214,202	214,202	218,470		

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Schedule of Water Accumulated Depreciation By Primary Account- 2004
 Depreciation Rates for Water Accounts- 2004

FWS Properties

Florida Public Service Commission

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

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

This Schedule shows the Commission Authorized Depreciation rates for 2004

Line No.	Acct No	(1) Account Name	(2) Annual Rate	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT	From FWS Deprn LOOKUP		Monthly Rates				
2	301.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	302.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
4	339.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights							
7	304.2	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
8	305.2	Collect. & Impound Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	306.2	Lake, River & Other Intakes	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	307.2	Wells & Springs	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
11	308.2	Infiltration Galleries & Tunnels	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	309.2	Supply Mains	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	310.2	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14	311.2	Pumping Equipment	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%

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

FWS Properties

Florida Public Service Commission

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

Welaka/Saratoga - 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)	FWS Properties						(8)
				(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec	
1		INTANGIBLE PLANT								
2	301.1	Organization	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	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
7	304.2	Structures & Improvements	15	15	15	15	15	15	15	15
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	3	3	3	3	3	3	3	3
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	60	60	60	60	60	60	60	60
15	339.2	Other Plant & Misc. Equipment	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
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	36	36	36	36	36	36	36	36
21	339.3	Other Plant & Misc. Equipment	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
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	311	311	311	311	311	311	311	311
27	331.4	Transm. & Distribution Mains	47	47	47	47	47	47	47	47
28	333.4	Services	12	12	12	12	12	12	12	12
29	334.4	Meters & Meter Installations	37	37	37	37	37	37	37	54
30	335.4	Hydrants	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	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
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0
46		TOTAL	521	521	521	521	521	521	539	3,146

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

FWS Properties

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)				
				Jul	Aug	Sep	Oct	Nov	Dec				
1		INTANGIBLE PLANT											
2	301.1	Organization		0	0	0	0	0	0	0			
3	302.1	Franchises		0	0	0	0	0	0	0			
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0			
5		SOURCE OF SUPPLY & PUMPING PLANT											
6	303.2	Land & Land Rights		0	0	0	0	0	0	0			
7	304.2	Structures & Improvements		0	0	0	0	0	0	0			
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0	0			
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0			
10	307.2	Wells & Springs		0	0	0	0	0	0	0			
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0			
12	309.2	Supply Mains		0	0	0	0	0	0	0			
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0			
14	311.2	Pumping Equipment		0	0	0	0	0	0	0			
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0			
16		WATER TREATMENT PLANT											
17	303.3	Land & Land Rights		0	0	0	0	0	0	0			
18	304.3	Structures & Improvements		0	0	0	0	0	0	0			
19	311.3	Pumping Equipment		0	0	0	0	0	0	0			
20	320.3	Water Treatment Equipment		0	0	0	0	0	0	0			
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0			
22		TRANSMISSION & DISTRIBUTION PLANT											
23	303.4	Land & Land Rights		0	0	0	0	0	0	0			
24	304.4	Structures & Improvements		0	0	0	0	0	0	0			
25	311.4	Pumping Equipment		0	0	0	0	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	0		

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

FWS Properties

Florida Public Service Commission

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

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

FWS Properties

Florida Public Service Commission

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

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

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

Line No	Acct No	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	(26)	(26)	(25)	(25)	(25)	(24)	(24)
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	1,712	1,727	1,742	1,757	1,772	1,786	1,801
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	922	925	928	932	935	938	941
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	1,210	1,270	1,330	1,390	1,450	1,510	1,570
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	1,306	1,342	1,377	1,413	1,449	1,484	1,520
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	45,687	45,998	46,310	46,621	46,932	47,244	47,555
27	331.4	Transm. & Distribution Mains	13,580	13,627	13,674	13,721	13,768	13,815	13,863
28	333.4	Services	2,812	2,824	2,837	2,849	2,861	2,873	2,886
29	334.4	Meters & Meter Installations	1,834	1,871	1,907	1,944	1,980	2,017	2,071
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	69,037	69,558	70,080	70,601	71,122	71,644	72,183
									72,183

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

Florida Public Service Commission

Welaka/Saratoga - 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	148	148	148	148	148	148	148	148	148	148	148	148	148	148
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	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898
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	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	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	14,397	14,397	14,397	14,397	15,157	15,157	15,157	18,238	18,238	18,238	18,238	18,238	18,238	16,345
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	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864
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	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410
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	138,218	138,218	138,218	138,218	138,218	138,218	138,218	138,218	138,218	138,218	138,218	139,904	139,904	138,477
27	331.4	Transm. & Distribution Mains	25,456	25,456	25,456	25,456	25,456	25,456	25,456	25,456	25,456	25,456	25,456	25,456	25,456	25,456
28	333.4	Services	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903
29	334.4	Meters & Meter Installations	13,013	13,013	13,013	13,013	13,013	13,013	13,013	13,013	13,013	13,013	13,013	13,013	16,674	13,295
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	218,470	218,470	218,470	218,470	219,230	219,230	219,230	222,311	222,311	222,311	222,311	223,997	227,658	220,959

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

Florida Public Service Commission

Weika/Saratoga - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2005
 Historic or Projected

This Schedule shows the Commission Authorized Depreciation rates for 2005

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

Line No.	Acct No	(1) Account Name	(2) Annual Rate	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) Monthly Rates								(13) Nov	(14) Dec
								May	Jun	Jul	Aug	Sep	Oct				
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	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
13	310.2	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
14	311.2	Pumping Equipment	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	Distr. Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%		
27	331.4	Transm. & Distribution Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		
28	333.4	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%		
29	334.4	Meters & Meter Installations	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		
30	335.4	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
31	336.4	Backflow Prevention	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
32	339.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
33		GENERAL PLANT															
34	303.5	Land & Land Rights															
35	304.5	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%		
36	340.5	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
37	340.51	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
38	341.5	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
39	342.5	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
40	343.5	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
41	344.5	Laboratory Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%		
42	345.5	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
44	347.5	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
45	348.5	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		

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

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

Explanation: Provide the monthly Depreciation Expense for 2005

Florida Public Service Commission

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	4
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	15	15	15	15	15	15	15	15	15	15	15	15	15	179
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	3	3	3	3	3	3	3	3	3	3	3	3	3	39
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	60	60	60	63	63	63	63	76	76	76	76	76	76	825
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	36	36	36	36	36	36	36	36	36	36	36	36	36	428
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	311	311	311	311	311	311	311	311	311	311	311	315	315	3,743
27	331.4	Transm. & Distribution Mains	47	47	47	47	47	47	47	47	47	47	47	47	47	566
28	333.4	Services	12	12	12	12	12	12	12	12	12	12	12	12	12	148
29	334.4	Meters & Meter Installations	54	54	54	54	54	54	54	54	54	54	54	54	69	666
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		539	539	539	542	542	542	555	555	555	555	559	574	6,597

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Schedule of Water Accumulated Depreciation By Primary Account- 2005 Retirements- 2005													Florida Public Service Commission			
Welaka/Saratoga - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []													Schedule: A-9 Page: 7 of 8 Preparer: <name>			
[] =input field Explanation: Provide 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) 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	(1,889)	0	0	0	0	0	0	0	0	(1,889)
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	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	(1,889)	0	0	0	0	0	0	0	0	(1,889)

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

Florida Public Service Commission

Welaka/Saratoga - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2005
 Historic or Projected

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

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

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

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

Florida Public Service Commission

Welaka/Saratoga - 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	(24)	(24)	(24)	(23)	(23)	(23)	(22)	(22)	(22)	(21)	(21)	(21)	(20)	(22)
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	1,801	1,816	1,831	1,846	1,861	1,876	1,891	1,906	1,921	1,935	1,950	1,965	1,980	1,891
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	941	945	948	951	954	958	961	964	967	970	974	977	980	961
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	1,570	1,630	1,690	1,750	(76)	(13)	50	126	202	278	354	430	506	654
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	1,520	1,556	1,591	1,627	1,662	1,698	1,734	1,769	1,805	1,841	1,876	1,912	1,948	1,734
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	47,555	47,866	48,177	48,489	48,800	49,111	49,423	49,734	50,045	50,357	50,668	50,983	51,298	49,423
27	331.4	Transm. & Distribution Mains	13,863	13,910	13,957	14,004	14,051	14,098	14,145	14,193	14,240	14,287	14,334	14,381	14,428	14,145
28	333.4	Services	2,886	2,898	2,910	2,923	2,935	2,947	2,960	2,972	2,984	2,996	3,009	3,021	3,033	2,960
29	334.4	Meters & Meter Installations	2,071	2,125	2,180	2,234	2,288	2,342	2,396	2,451	2,505	2,559	2,613	2,668	2,737	2,398
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	72,183	72,722	73,261	73,800	72,453	72,995	73,537	74,092	74,647	75,202	75,757	76,316	76,890	74,143
		TRUE													76,890	

400

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance
 Welaka/Saratoga Harbour
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

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

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

Line No	Acct No	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	(24)	(24)	(24)	(23)	(23)	(23)	(22)	(22)	(22)	(21)	(21)	(21)	(20)	(22)
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	1,801	1,816	1,831	1,846	1,861	1,876	1,891	1,906	1,921	1,935	1,950	1,965	1,980	1,891
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	941	945	948	951	954	958	961	964	967	970	974	977	980	961
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	1,570	1,630	1,690	1,750	(76)	(13)	50	126	202	278	354	430	506	654
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	1,520	1,556	1,591	1,627	1,662	1,698	1,734	1,769	1,805	1,841	1,876	1,912	1,948	1,734
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	47,555	47,866	48,177	48,489	48,800	49,111	49,423	49,734	50,045	50,357	50,668	50,983	51,298	49,423
27	331.4	Transm. & Distribution Mains	13,863	13,910	13,957	14,004	14,051	14,098	14,145	14,193	14,240	14,287	14,334	14,381	14,428	14,145
28	333.4	Services	2,886	2,898	2,910	2,923	2,935	2,947	2,960	2,972	2,984	2,996	3,009	3,021	3,033	2,960
29	334.4	Meters & Meter Installations	2,071	2,125	2,180	2,234	2,288	2,342	2,396	2,451	2,505	2,559	2,613	2,668	2,737	2,398
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	2	18	38	63	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	72,183	72,722	73,261	73,800	74,453	74,995	75,537	76,092	76,647	77,205	77,775	78,354	78,953	79,152
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

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

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

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

Line No	Acct No	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	148	148	148	148	148	148	148	148	148	148	148	148	148	148
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	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	7,529	6,023
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	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	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	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238
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	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864
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	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,995	9,455
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	139,904	139,904	139,904	139,904	139,904	139,904	139,904	139,904	139,904	139,904	139,904	139,904	146,707	140,427
27	331.4	Transm. & Distribution Mains	25,456	25,456	25,456	25,456	25,456	25,456	52,190	52,190	52,190	78,924	78,924	78,924	105,658	50,134
28	333.4	Services	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903
29	334.4	Meters & Meter Installations	16,674	16,674	16,674	16,674	16,674	16,674	16,398	16,398	16,398	16,122	16,122	16,122	15,846	16,419
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	227,658	227,658	227,658	227,658	227,658	227,658	254,116	254,116	254,116	280,574	280,574	280,574	316,051	252,775

Line No.	Acct	Account Name	Annual Rate	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Memo Guideline (15)	Rates	Lives															
																			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(16)
																			Change to Guideline Lives														
1	INTANGIBLE PLANT		0.00%																														
2	302.1	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%		2.50%																
3	302.1	Franchises	0.00%	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%																
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%		2.50%																
5	SOURCE OF SUPPLY & PUMPING PLANT																																
6	303.2	Land & Land Rights	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%																		
7	304.2	Structures & Improvements	3.03%	0.00%	0.00%	0.00%	0.00%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%		3.13%																
8	305.2	Collect & Impound Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%		2.00%																
9	306.2	Lake, River & Other Intakes	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%		2.50%																
10	307.2	Wells & Springs	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%		3.33%																
11	308.2	Infiltration Galleries & Tunnels	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%		2.50%																
12	309.2	Supply Mains	0.00%	0.00%	0.00%	0.00%	0.00%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%		2.86%																
13	310.2	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		5.00%																
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		5.00%																
15	339.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		5.00%																
16	WATER TREATMENT PLANT																																
17	303.3	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%		5.56%																
18	304.3	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%		3.13%																
19	311.3	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		5.00%																
20	320.3	Water Treatment Equipment	4.55%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%		4.55%																
21	339.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%		5.56%																
22	TRANSMISSION & DISTRIBUTION PLANT																																
23	303.4	Land & Land Rights	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%																
24	304.4	Structures & Improvements	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		5.00%																
25	311.4	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		5.00%																
26	331.4	Distn. Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%		2.70%																
27	331.4	Transm. & Distribution Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		2.22%																
28	333.4	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%		2.50%																
29	334.4	Meters & Meter Installations	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		5.00%																
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%		2.22%																
30	336.4	Backflow Prevention	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%		6.67%																
31	339.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%		4.00%																
32	GENERAL PLANT																																
33	303.5	Land & Land Rights	3.03%	0.25%	0.25%	0.25%	0.25%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%		2.50%																
34	304.5	Structures & Improvements	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%		6.67%																
35	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%		16.67%																
36	340.5	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%		16.67%																
37	341.5	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.39%	0.39%	0.39%	0.39%	0.39%	0.39%	0.39%	0.39%		16.67%																
38	342.5	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%		5.56%																
39	343.5	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%		6.25%																
40	344.5	Laboratory Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%		6.67%																
41	345.5	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%		8.33%																
42	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%		10.00%																
43	347.5	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%		6.67%																
44	348.5	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%		10.00%																

Depreciation Rates for UPLS Water Accounts- 2006
 WehakaSaraog - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [] or Projected [x]
 This Schedule shows Commission Approved Depreciation rates through April 2006, changing to rates based on
 Guideline lives effective May 1, 2006
 Page: 2b
 Schedule: A-9
 Preparer: <name>
 Florida Public Service Commission
 Schedule (16)
 Memo Guideline (15)
 Rates
 Lives

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

Welaka/Saratoga - 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) - (13)												(15) 2006 Total	
			(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	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
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	15	15	15	15	15	15	15	15	15	15	15	15	20	187
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	3	3	3	3	3	3	3	3	3	3	3	3	39
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	76	76	76	76	76	76	76	76	76	76	76	76	76	912
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	36	36	36	36	36	36	36	36	36	36	36	36	38	430
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	315	315	315	315	315	315	315	315	315	315	315	315	330	3,797
27	331.4	Transm. & Distribution Mains	47	47	47	47	49	101	101	101	153	153	153	205	12	1,205
28	333.4	Services	12	12	12	12	12	12	12	12	12	12	12	12	12	148
29	334.4	Meters & Meter Installations	69	69	69	69	69	68	68	68	67	67	67	66	0	820
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	574	574	574	574	577	627	627	627	678	678	678	751		7,540

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

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

Explanation: Provide Retirements for 2006

[] =input field

Florida Public Service Commission

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 2006 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	(677)	(677)
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs		0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	(2,126)	(2,126)
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	(697)	(697)
27	331.4	Transm. & Distribution Mains		0	0	0	0	0	(3,266)	0	0	(3,266)	0	0	(3,266)	(9,798)
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	(720)	0	0	(720)	0	0	(720)	(2,160)
30	335.4	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention		0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL		0	0	0	0	0	(3,986)	0	0	(3,986)	0	0	(7,486)	(15,458)

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

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

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

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

Florida Public Service Commission

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

Line No.	Acct No.	(1) Account Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	12/31/06	Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	(20)	(20)	(20)	(20)	(19)	(19)	(19)	(18)	(18)	(17)	(17)	(17)	(17)	(19)
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	1,980	1,995	2,010	2,025	2,040	2,055	2,070	2,086	2,101	2,116	2,132	2,147	1,490	2,019
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	980	983	987	990	993	996	1,000	1,003	1,006	1,009	1,012	1,016	1,019	1,000
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	506	582	658	734	810	886	962	1,038	1,114	1,190	1,266	1,342	1,418	962
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	1,948	1,983	2,019	2,055	2,090	2,126	2,161	2,197	2,233	2,268	2,304	2,340	252	1,998
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	51,298	51,613	51,928	52,243	52,558	52,874	53,189	53,504	53,819	54,134	54,449	54,764	54,398	53,136
27	331.4	Transm. & Distribution Mains	14,428	14,475	14,523	14,570	14,617	14,666	11,501	11,602	11,704	8,591	8,743	8,896	5,835	11,858
28	333.4	Services	3,033	3,046	3,058	3,070	3,083	3,095	3,107	3,119	3,132	3,144	3,156	3,169	3,181	3,107
29	334.4	Meters & Meter Installations	2,737	2,806	2,876	2,945	3,015	3,084	2,433	2,501	2,569	1,917	1,984	2,051	1,397	2,486
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	76,890	77,464	78,038	78,613	79,187	79,763	76,405	77,032	77,660	74,352	75,030	75,708	68,972	76,547
		TRUE														68,972.23

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Welaka/Saratoga Harbour

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [] Projected [X]

Schedule: A-9

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No	Acct No	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	(20)	(20)	(20)	(20)	(19)	(19)	(19)	(18)	(18)	(18)	(17)	(17)	(17)	(19)
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	1,980	1,995	2,010	2,025	2,040	2,055	2,070	2,086	2,101	2,116	2,132	2,147	1,490	2,019
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	980	983	987	990	993	996	1,000	1,003	1,006	1,009	1,012	1,016	1,019	1,000
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	506	582	658	734	810	886	962	1,038	1,114	1,190	1,266	1,342	1,418	962
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	1,948	1,983	2,019	2,055	2,090	2,126	2,161	2,197	2,233	2,268	2,304	2,340	252	1,998
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	51,298	51,613	51,928	52,243	52,558	52,874	53,189	53,504	53,819	54,134	54,449	54,764	54,398	53,136
27	331.4	Transm. & Distribution Mains	14,428	14,475	14,523	14,570	14,617	14,666	11,501	11,602	11,704	8,591	8,743	8,896	5,835	11,858
28	333.4	Services	3,033	3,016	3,058	3,070	3,083	3,095	3,107	3,119	3,132	3,144	3,156	3,169	3,181	3,107
29	334.4	Meters & Meter Installations	2,737	2,806	2,876	2,945	3,015	3,084	2,433	2,501	2,569	1,917	1,984	2,051	1,397	2,486
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	63	88	114	141	169	205	243	281	319	357	395	434	523	256
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	76,953	77,553	78,152	78,754	79,355	79,968	76,648	77,313	77,979	74,709	75,425	76,141	69,495	76,803
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

Welaka/Saratoga - Water
Docket No. 060368-WS
Schedule Year Ended: 2007
Historic or Projected

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	148	148	148	148	148	148	148	148	148	148	148	148	148	148
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	7,529	7,529	7,529	7,917	7,917	7,917	8,305	8,305	8,305	8,693	8,693	8,693	9,081	8,186
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	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	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	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238	18,238
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	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864
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	9,995	9,995	9,995	9,995	9,995	9,995	9,995	9,995	9,995	9,995	9,995	9,995	9,995	9,995
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	146,707	146,707	146,707	146,707	146,707	146,707	146,707	146,707	146,707	146,707	146,707	146,707	146,707	146,707
27	331.4	Transm. & Distribution Mains	105,658	105,658	105,658	107,886	107,886	107,886	110,114	110,114	110,114	112,342	112,342	112,342	114,570	109,428
28	333.4	Services	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903
29	334.4	Meters & Meter Installations	15,846	15,846	15,846	16,286	16,286	16,286	16,726	16,726	16,726	17,166	17,166	17,166	17,606	16,591
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	316,051	316,051	316,051	319,107	319,107	319,107	322,163	322,163	322,163	325,219	325,219	325,219	328,275	321,223

Schedule of Water Accumulated Depreciation By Primary Account- 2007

Depreciation Rates for UPIS Water Accounts-2007

Florida Public Service Commission

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

Schedule of Water Accumulated Depreciation By Primary Account- 2007
 Depreciation Expense- 207

Florida Public Service Commission

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

Welaka/Saratoga - Water
 Docket No. 060368-WS
 Schedule Year Ended: 207
 Historic [] or Projected []

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	0	0	0	0	0	0	0	0	0	0	0	0	0	4
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	20	20	21	21	21	22	22	22	23	23	23	24	258	258
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	3	3	3	3	3	3	3	3	3	3	3	3	39
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	76	76	76	76	76	76	76	76	76	76	76	76	76	912
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	38	38	38	38	38	38	38	38	38	38	38	38	38	454
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	330	330	330	330	330	330	330	330	330	330	330	330	330	3,965
27	331.4	Transm. & Distribution Mains	205	205	209	209	209	213	213	213	218	218	218	222	2,552	2,552
28	333.4	Services	12	12	12	12	12	12	12	12	12	12	12	12	12	148
29	334.4	Meters & Meter Installations	66	66	68	68	68	70	70	70	72	72	72	72	73	833
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	751	751	758	758	758	765	765	765	772	772	772	779	9,163.61	9,163.61

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

Welaka/Saratoga - Water
Docket No. 060368-WS
Schedule Year Ended: 207
Historic [] or Projected []

Explanation: Provide Retirements for 2007

Florida Public Service Commission

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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 Dec	End 2007 Total
1		INTANGIBLE PLAN														
2	301.1	Organizabn		0	0	0										
3	302.1	Franchise		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plat & 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 & Lad Rights		0	0	0										
7	304.2	Structure& Improvements		0	0	(112)	0	0	(112)	0	0	0	0	0	0	0
8	305.2	Collect &mpound Reservoirs		0	0	0	0	0	0	0	0	(112)	0	0	(112)	(448)
9	306.2	Lake, Rivr & Other Intakes		0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Srings		0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	InfiltrationGallenes & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mins		0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Goeration 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 Plat & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Lad Rights		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 Plat & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Lad Rights		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 & Ieter 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 Invention		0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plat & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Lad Rights		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 Furiture & 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, Sho & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	LaboratonEquipment		0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Oprated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communiation 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 Tanible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL		0	0	(588)	0	0	(588)	0	0	(588)	0	0	(588)	(2,352)

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

Florida Public Service Commission

Welaka/Saratoga - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2007
 Historic [] or Projected []

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 Preparer: <name>

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

Line No.	Acct No	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLAN														0
2	301.1	Organizatin														0
3	302.1	Franchise														0
4	339.1	Other Plar & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Lad Rights														0
7	304.2	Structures& Improvements														0
8	305.2	Collect. & mpound Reservoirs														0
9	306.2	Lake, Rivc & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mns														0
13	310.2	Power Geeration Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plar & Misc. Equipment														0
16		WATER TREATMEIT PLANT														0
17	303.3	Land & Lad Rights														0
18	304.3	Structures& Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Tretment Equipment														0
21	339.3	Other Plar & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														0
23	303.4	Land & Lad Rights														0
24	304.4	Structures& Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Resrvoirs & 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 Fevention														0
32	339.4	Other Plar & Misc. Equipment														0
33		GENERAL PLANT														0
34	303.5	Land & Lad Rights														0
35	304.5	Structures& Improvements														0
36	340.5	Office Furture & Equipment														0
37	340.51	Computer equipment														0
38	341.5	Transportaon Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Sho & Garage Equipment														0
41	344.5	Laborator Equipment														0
42	345.5	Power Oprated Equipment														0
43	346.5	Communciation Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tanble Plant														0
46		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0

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

Welaka/Saratoga - Water
 Docket No. 060368-WS
 Schedule Year Ended: 207
 Historic [] or Projected []

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.

Florida Public Service Commission

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 Preparer: <name>

Line No	Acct No	(1) Account Name	(2) 12/31/06	(3) 01/31/07	(4) 02/29/07	(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	Franchise	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	(17)	(16)	(16)	(16)	(16)	(15)	(15)	(15)	(14)	(14)	(14)	(13)	(13)	(15)
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Lnd Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structure & Improvements	1,490	1,509	1,529	1,438	1,458	1,479	1,388	1,410	1,432	1,342	0	0	0	0
8	305.2	Collect. &mpound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, Rivr & Other Intakes	0	0	0	0	0	0	0	0	0	0	1,365	1,388	1,299	1,425
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	1,019	1,022	1,025	1,029	1,032	1,035	1,038	1,042	1,045	1,048	0	0	0	0
12	309.2	Supply Mins	0	0	0	0	0	0	0	0	0	0	1,051	1,054	1,058	1,038
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	1,418	1,494	1,570	1,646	1,722	1,798	1,874	1,950	2,026	2,102	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Lad 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	252	289	327	365	403	441	479	517	554	592	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	630	668	706	479
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Lad 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	54,398	54,728	55,058	55,389	55,719	56,050	56,380	56,710	57,041	57,371	0	0	0	0
27	331.4	Transm. & Distribution Mains	5,835	6,040	6,245	6,182	6,391	6,600	6,541	6,755	6,968	6,914	57,702	58,032	58,363	56,380
28	333.4	Services	3,181	3,193	3,206	3,218	3,230	3,242	3,255	3,267	3,279	3,292	7,132	7,349	7,299	6,635
29	334.4	Meters & Meter Installations	1,397	1,463	1,529	1,393	1,461	1,529	1,394	1,464	1,534	1,401	3,304	3,316	3,329	3,255
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	1,473	1,544	1,414	1,461
31	336.4	Backflow Fevention	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 & Lad 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 Opeated 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 Tangle Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	68,972.23	69,723	70,473	70,643	71,401	72,158	72,335	73,100	73,865	74,049	74,821	75,593	75,784	72,532
			TRUE													TRUE

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Welaka/Saratoga Harbour

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	(17)	(16)	(16)	(16)	(16)	(15)	(15)	(15)	(14)	(14)	(14)	(13)	(13)	(15)
4	339.1	Other Plant & Mic. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	1,490	1,509	1,529	1,438	1,458	1,479	1,388	1,410	1,432	1,342	1,365	1,388	1,299	1,425
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	1,019	1,022	1,025	1,029	1,032	1,035	1,038	1,042	1,045	1,048	1,051	1,054	1,058	1,038
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	1,418	1,494	1,570	1,646	1,722	1,798	1,874	1,950	2,026	2,102	2,178	2,254	2,330	1,874
15	339.2	Other Plant & Mic. 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	252	289	327	365	403	441	479	517	554	592	630	668	706	479
21	339.3	Other Plant & Mic. 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	54,398	54,728	55,058	55,389	55,719	56,050	56,380	56,710	57,041	57,371	57,702	58,032	58,363	56,380
27	331.4	Transm. & Distribution Mains	5,835	6,040	6,245	6,182	6,391	6,600	6,541	6,755	6,968	6,914	7,132	7,349	7,299	6,635
28	333.4	Services	3,181	3,193	3,206	3,218	3,230	3,242	3,255	3,267	3,279	3,292	3,304	3,316	3,329	3,255
29	334.4	Meters & Meter Installations	1,397	1,463	1,529	1,393	1,461	1,529	1,394	1,464	1,534	1,401	1,473	1,544	1,414	1,461
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 & Mic. 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	523	614	707	804	906	1,010	1,117	1,226	1,337	1,451	1,567	1,685	1,806	1,135
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 & Grage 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	69,495	70,336	71,180	71,447	72,306	73,168	73,452	74,325	75,201	75,500	76,388	77,278	77,590	73,667
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Contributions in Aid of Construction by Classification- 2004
 June through December CIAC Balances per Books- 2004

Welaka/Saratoga - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 Historic or Projected

271 [] 6451 FWS Welaka/Saratoga - 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.

Florida Public Service Commission

Schedule: A-12
 Page: 2 of
 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	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

3

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Schedule of Water Contributions in Aid of Construction by Classification - 2005		271 6451 FWS Weikak/Saratoga - Water		Weikak/Saratoga - Water		Florida Public Service Commission									
CIAC Balances per Books - 2005		= Input field		CIAC Balances by month by Classification		Schedule: A-12									
Docket No. 060368-WS		6451		Weikak/Saratoga - Water		Page: 2 of									
Schedule Year Ended: 2005		Explanation: Provide the CIAC Balances by month by Classification		for 2005		Preparer:									
Historic [X] or Projected []															
Line No.	Description	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
	Cash CIAC:														
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Property CIAC:														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

54a

54a

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance
Welaka/Saratoga Harbour
Docket No. 060368-WS
 Test Year Ending 12/31/05

Florida Public Service Commission

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

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

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

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

2005

Schedule of Water Contributions in Aid of Construction by Classification- 2006
 CIAC Balances per Books- 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
Cash CIAC: from Adj bal							
1	Water Treatment Equipment	0	0	0	0	0	8,194
2	Meter Fees	0	0	0	0	0	3,509
3	Main Extension Charge	0	0	0	0	0	5,192
4	Service Installation Fees	0	0	0	0	0	11,923
5	Total Cash CIAC	0	0	0	0	0	28,818
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	28,818

271 6451 =input field FWS Welaka/Saratoga - Water
 Explanation: Provide the CIAC Balances by month by Classification for 2006

SS

SS

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

Florida Public Service Commission

Welaka/Saratoga Harbour
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
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
23	Additions		NA
24	Adjustments		NA
25	12/31/00 Balance		NA
2001			
26	Additions		NA
27	Adjustments		NA
28	12/31/01 Balance		NA
2002			
29	Additions		NA
30	Adjustments		NA
31	12/31/02 Balance		NA
2003			
32	Additions		NA
33	Adjustments		NA
34	06/30/04 Amend. Order Balance	23,302	NA
2004			
35	Additions	0	NA
36	Adjustments	0	NA
37	12/31/04 Balance	23,302	NA
2005			
38	Additions	2,758	NA
39	Adjustments	0	NA
40	12/31/05 Balance	26,060	NA
2006			
41	Additions	2,758	NA
42	Adjustments	0	NA
43	12/31/06 Balance	28,818	NA
2007			
44	Additions	2,758	NA
45	Adjustments	0	NA
46	12/31/07 Balance	31,576	NA

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

Weika/Satolga - Water

Docket No. 060368-WS

Schedule Year Ended: 2004

Historic [x] or Projected []

=input field

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

Assign W/P amounts to CIAC Categories

Allocation

Amendatory Order Total @ 6/30/04

Amendatory Adjustments

H Lookup

Cronin Jackson 06/30/04

271.5

271.5

Property CIAC 271.5

Dist Res & Standpipes 390.4

T&D Mains 391.4

Services 393.4

Meter/Meter Installation 394.4

Hydrants 395.4

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Water Treatment Equipment 5,346

Meter Fees 3,149

Water Treatment Equipment 48

Main Extension Charge 4,014

Service Installation Charge 10,745

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Florida Public Service Commission

Schedule: A-12

Page:

Preparer:

Line No.	Description	Amount	Amount	Amount
1	Cash CIAC	271.5		
2	Capacity Charges	271.5		
3	Meter Fees	3,149		
4	CIAC-1999 Acquisition	48		
5	Main Extl Charge	4,014		
6	Serv Install Charge	10,745		
7	Total Cash CIAC	23,302		
8	Dist Res & Standpipes	390.4		
9	T&D Mains	391.4		
10	Services	393.4		
11	Meter/Meter Installation	394.4		
21	Hydrants	395.4		
22	Total Property CIAC	0		
23	Total Water CIAC	23,302		
24	Water Treatment Equipment	5,346		
25	Meter Fees	3,149		
26	Main Extension Charge	4,014		
27	Service Installation Fees	10,745		
28	Total Cash CIAC	23,302		
29	Property CIAC	0		
30	Dist Res & Standpipes	0		
31	T&D Mains	0		
32	Meter/Meter Installation	0		
33	Hydrants	0		
34	Total Property CIAC	0		
35	Total Water CIAC	23,302		

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

Amendatory Order Balances as Calculated

23,302

10,745

4,014

3,149

5,394

23,302

0

0

0

0

0

0

0

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0

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Schedule of Water Contributions in Aid of Construction by Classification- 2004									Florida Public Service Commission			
CIAC Amendatory Order Balances as of 6/30/04												
Welaka/Saratoga - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>									Schedule: A-12 Page: 5 of 8 Preparer:			
Explanation: Provide the CIAC Balances by month by Classification based on amounts in the PSC's Amendatory Order												
Line No.	(1) Description	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04				
Cash CIAC:												
1	Water Treatment Equipment	5,394	5,394	5,394	5,394	5,394	5,394	5,394				
2	Meter Fees	3,149	3,149	3,149	3,149	3,149	3,149	3,149				
3	Main Extension Charge	4,014	4,014	4,014	4,014	4,014	4,014	4,014				
4	Service Installation Fees	10,745	10,745	10,745	10,745	10,745	10,745	10,745				
5	Total Cash CIAC	23,302	23,302	23,302	23,302	23,302	23,302	23,302				
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	23,302	23,302	23,302	23,302	23,302	23,302	23,302				
		TRUE										

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Line No.	Description	CIAC acct											
		July	Aug	Sep	Oct	Nov	Dec						
1	Capacity Charges 2711	320	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	334	0	0	0	0	0	0	0	0	0	0	0
3	CIAC-1999 Acquisition		0	0	0	0	0	0	0	0	0	0	0
4	Unclaimed Refunds		0	0	0	0	0	0	0	0	0	0	0
5	Main Ext Charge	331	0	0	0	0	0	0	0	0	0	0	0
6	Serv Install Charge	333	0	0	0	0	0	0	0	0	0	0	0
7	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0
8	Property CIAC 271.5		0	0	0	0	0	0	0	0	0	0	0
9	T&D Mains		0	0	0	0	0	0	0	0	0	0	0
10	Services		0	0	0	0	0	0	0	0	0	0	0
11	Meter/Meter Installation		0	0	0	0	0	0	0	0	0	0	0
21	Hydrants		0	0	0	0	0	0	0	0	0	0	0
22	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0
23	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0

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

Waikarararoga - Water

Docket No. 060368-W5

Schedule Year Ended: 2004

Historic [X] or Projected []

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

Preparer: _____

Page: 6 of 8

Schedule: A-12

Florida Public Service Commission

Schedule of Water Contributions in Aid of Construction by Adjustments to CIAC-July through December 2004		Classification- 2004						Florida Public Service Commission	
Welaka/Saratoga - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected []		[] =input field Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2004						Schedule: A-12	
								Page: 8 of 8	
								Preparer:	
Line No.	(1) Description	(2)	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec	
Cash CIAC:									
1	Water Treatment Equipment								
2	Meter Fees								
3	Main Extension Charge								
4	Service Installation Fees								
5	Total Cash CIAC		0	0	0	0	0	0	
Property CIAC:									
6	Dist Reservoirs & Standpipes								
7	T&D Mains								
8	Services								
9	Meters/Meter Installation								
10	Hydrants								
11	Total Property CIAC		0	0	0	0	0	0	
12	Total Water CIAC		0	0	0	0	0	0	0

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Schedule of Water Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission	
Adjusted CIAC Balances- June through December 2004								Schedule:	A-12
Welaka/Saratoga - Water								Page:	4 of 8
Docket No. 060368-WS								Preparer:	
Schedule Year Ended: 2004								Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc.	
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>								through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.	
Line No.	Description	(1) 06/30/04	(2) 07/31/04	(3) 08/31/04	(4) 09/30/04	(5) 10/31/04	(6) 11/30/04	(7) 12/31/04	
Cash CIAC:									
1	Water Treatment Equipment	5,394	5,394	5,394	5,394	5,394	5,394	5,394	
2	Meter Fees	3,149	3,149	3,149	3,149	3,149	3,149	3,149	
3	Main Extension Charge	4,014	4,014	4,014	4,014	4,014	4,014	4,014	
4	Service Installation Fees	10,745	10,745	10,745	10,745	10,745	10,745	10,745	
5	Total Cash CIAC	23,302	23,302	23,302	23,302	23,302	23,302	23,302	
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	23,302	23,302	23,302	23,302	23,302	23,302	23,302	TRUE

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Line	No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
12		Total Water CIAC	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
10		Hydrants	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
8		Services	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
6		Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0
		Property CIAC	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
4		Service Installation 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
2		Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
1		Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
		Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
Line	No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
(1)		WeiKaSaSaratoGa - Water													
		Adjustments to CIAC-2005													
		Docket No. 060368-WS													
		Schedule Year Ended: 2005													
		Historic [X] or Projected []													
		Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2005													
		Florida Public Service Commission													
		Schedule: A-12													
		Page: 8 of 8													
		Preparer:													
333		Service Installation Fees	0	2,758	0	0	0	0	0	0	0	0	0	0	2,758
331		Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
334		Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
320		Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
		Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
		CIAC acct	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400
		Total Cash CIAC	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400
5		Total Cash CIAC	0	2,758	0	0	0	0	0	0	0	0	0	0	2,758
10		Hydrants	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
8		Services	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
6		Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0
		Property CIAC	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	2,758	0	0	0	0	0	0	0	0	0	0	2,758
Line	No.	Description	Jan <td>Feb</td> <td>Mar</td> <td>Apr</td> <td>May</td> <td>Jun</td> <td>Jul</td> <td>Aug</td> <td>Sep</td> <td>Oct</td> <td>Nov</td> <td>Dec</td> <td>Total</td>	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
(1)		WeiKaSaSaratoGa - Water													
		CIAC Additions - 2005													
		Docket No. 060368-WS													
		Schedule Year Ended: 2005													
		Historic [X] or Projected []													
		Explanation: Provide a Schedule showing additions to CIAC during 2005													
		Florida Public Service Commission													
		Schedule: A-12													
		Page: 6 of 8													
		Preparer:													
180		Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
286		Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
892		Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
		Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
		CIAC acct	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400
		Total Cash CIAC	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400
5		Total Cash CIAC	0	2,758	0	0	0	0	0	0	0	0	0	0	2,758
10		Hydrants	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
8		Services	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
6		Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0
		Property CIAC	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	2,758	0	0	0	0	0	0	0	0	0	0	2,758

these rows are extracted from the FWS456CIAC lab

Schedule of Water Contributions in Aid of Construction by Classification- 2005													Florida Public Service Commission		
Adjusted CIAC Balances- 2005													Schedule: A-12		
Wetuka/Saratoga - Water													Page: 4 of 8		
Docket No. 060368-WS													Preparer:		
Schedule Year Ended: 2005															
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>															
Explanation: Provide Adjusted CIAC balances by account for 2005															
Line No.	Description	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	5,394	5,394	6,794	6,794	6,794	6,794	6,794	6,794	6,794	6,794	6,794	6,794	6,794	6,579
2	Meter Fees	3,149	3,149	3,329	3,329	3,329	3,329	3,329	3,329	3,329	3,329	3,329	3,329	3,329	3,301
3	Main Extension Charge	4,014	4,014	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,256
4	Service Installation Fees	10,745	10,745	11,637	11,637	11,637	11,637	11,637	11,637	11,637	11,637	11,637	11,637	11,637	11,499
5	Total Cash CIAC	23,302	23,302	26,060	26,060	26,060	26,060	26,060	26,060	26,060	26,060	26,060	26,060	26,060	25,635
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	23,302	23,302	26,060	26,060	26,060	26,060	26,060	26,060	26,060	26,060	26,060	26,060	26,060	25,635
														TRUE	

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance
 Welaka/Saratoga Harbour
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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

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

Line No	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	5,394	5,394	6,794	6,794	6,794	6,794	6,794	6,794	6,794	6,794	6,794	6,794	6,794	6,579
2	Meter Fees	3,149	3,149	3,329	3,329	3,329	3,329	3,329	3,329	3,329	3,329	3,329	3,329	3,329	3,301
3	Main Extension Charge	4,014	4,014	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,256
4	Service Installation Fees	10,745	10,745	11,637	11,637	11,637	11,637	11,637	11,637	11,637	11,637	11,637	11,637	11,637	11,499
5	Total Cash CIAC	23,302	23,302	26,060	26,060	26,060	26,060	26,060	26,060	26,060	26,060	26,060	26,060	26,060	25,635
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	23,302	23,302	26,060	26,060	26,060	26,060	26,060	26,060	26,060	26,060	26,060	26,060	26,060	25,635
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Contributions in Aid of Construction by Classification - 2006		Florida Public Service Commission													
CIAC Additions - 2006		Schedule: A-12													
Weilak/Saratoga - Water		Page: 6 of 8													
Docket No. 060368-WS		Preparer:													
Schedule Year Ended: 2006															
Historic [X] or Projected []															
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	2006 Total
1	Cash CIAC:														
2	Water Treatment Equipment	0	0	0	0	1,400									1,400
3	Meter Fees	0	0	0	0	180									180
4	Main Extension Charge	0	0	0	0	892									892
5	Service Installation Fees	0	0	0	0	286									286
	Total Cash CIAC	0	0	0	0	2,758									2,758
	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	2,758	0	0	0	0	0	0	0	0	2,758
Schedule of Water Contributions in Aid of Construction by Classification - 2006		Florida Public Service Commission													
Adjustments to CIAC-2006		Schedule: A-12													
Weilak/Saratoga - Water		Page: 8 of 8													
Docket No. 060368-WS		Preparer:													
Schedule Year Ended: 2006															
Historic [X] or Projected []															
Line No.	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	2006 Total
1	Cash CIAC:														
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
	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Property CIAC:														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Contributions in Aid of Construction by Classification - 2006														Florida Public Service Commission	
Adjusted CIAC Balances - 2006														Schedule: A-12	
Welaka/Saratoga - Water														Page: 4 of 8	
Docket No. 060368-WS														Preparer:	
Explanation: Provide Adjusted CIAC balances by account for 2006															
Schedule Year Ended: 2006															
Historic [x] or Projected []															
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/29/06	(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	6,784	6,794	6,794	6,794	6,794	8,194	8,194	8,194	8,194	8,194	8,194	8,194	8,194	7,656
2	Meter Fees	3,329	3,329	3,329	3,329	3,329	3,509	3,509	3,509	3,509	3,509	3,509	3,509	3,509	3,440
3	Main Extension Charge	4,300	4,300	4,300	4,300	4,300	5,192	5,192	5,192	5,192	5,192	5,192	5,192	5,192	4,849
4	Service Installation Fees	11,637	11,637	11,637	11,637	11,637	11,923	11,923	11,923	11,923	11,923	11,923	11,923	11,923	11,813
5	Total Cash CIAC	26,060	26,060	26,060	26,060	26,060	28,818	28,818	28,818	28,818	28,818	28,818	28,818	28,818	27,757
	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	26,060	26,060	26,060	26,060	26,060	28,818	28,818	28,818	28,818	28,818	28,818	28,818	28,818	27,757
														TRUE	

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Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance
Welaka/Saratoga Harbour
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) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	6,794	6,794	6,794	6,794	6,794	8,194	8,194	8,194	8,194	8,194	8,194	8,194	8,194	7,656
2	Meter Fees	3,329	3,329	3,329	3,329	3,329	3,509	3,509	3,509	3,509	3,509	3,509	3,509	3,509	3,440
3	Main Extension Charge	4,300	4,300	4,300	4,300	4,300	5,192	5,192	5,192	5,192	5,192	5,192	5,192	5,192	4,849
4	Service Installation Fees	11,637	11,637	11,637	11,637	11,637	11,923	11,923	11,923	11,923	11,923	11,923	11,923	11,923	11,813
5	Total Cash CIAC	26,060	26,060	26,060	26,060	26,060	28,818	28,818	28,818	28,818	28,818	28,818	28,818	28,818	27,757
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	26,060	26,060	26,060	26,060	26,060	28,818	28,818	28,818	28,818	28,818	28,818	28,818	28,818	27,757
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Contributions in Aid of Construction by Classification: 2007															
CIAC Additions - 2007															
Weikah/Saratoga - Water Docket No. 060366-WS Schedule Year Ended: 2007 Historic [] or Projected [X]															
Explanation: Provide a Schedule showing additions to CIAC during 2007															
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Total Cash CIAC															
Property CIAC															
Total Property CIAC															
Total Water CIAC															
Total															
1	Cash CIAC:	320			350										
2	Water Treatment Equipment	534			45										1,400
3	Meter Fees	331			223										180
4	Main Extension Charge	333			72										892
5	Service Installation Fees														286
6	Total Cash CIAC		0	0	690	0	0	0	0	0	690	0	0	0	2,758
7	Property CIAC:														0
8	Dist Reservoirs & Standpipes														0
9	T&D Mains														0
10	Services														0
11	Meters/Meter Installation														0
12	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	690	0	0	0	0	0	690	0	0	0	2,758

Schedule of Water Contributions in Aid of Construction by Classification: 2007															
Adjustments to CIAC-2007															
Weikah/Saratoga - Water Docket No. 060366-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															
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Total Cash CIAC															
Property CIAC															
Total Property CIAC															
Total Water CIAC															
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	0	0	0	0	0	0	0	0	0	0	0	0
7	Property CIAC:														0
8	Dist Reservoirs & Standpipes														0
9	T&D Mains														0
10	Services														0
11	Meters/Meter Installation														0
12	Hydrants														0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Contributions in Aid of Construction by Classification - 2007															
Adjusted CIAC Balances - 2007															
Wekiva/Saratoga - Water															
Docket No. 060368-WS															
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
Explanation: Provide Adjusted CIAC balances by account for 2007															
1	Cash CIAC:	8,194	8,194	8,194	8,544	8,544	8,544	8,894	8,894	8,894	9,244	9,244	9,244	9,594	8,786
2	Water Treatment Equipment	3,509	3,509	3,509	3,554	3,554	3,554	3,599	3,599	3,599	3,644	3,644	3,644	3,689	3,585
3	Meter Fees	5,192	5,192	5,192	5,415	5,415	5,415	5,638	5,638	5,638	5,861	5,861	5,861	6,084	5,969
4	Main Extension Charge	11,923	11,923	11,923	11,994	11,994	11,994	12,066	12,066	12,066	12,137	12,137	12,137	12,209	12,044
5	Service Installation Fees	28,818	28,818	28,818	29,507	29,507	29,507	30,197	30,197	30,197	30,886	30,886	30,886	31,576	29,984
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	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Water CIAC	28,818	28,818	28,818	29,507	29,507	29,507	30,197	30,197	30,197	30,886	30,886	30,886	31,576	29,984
												TRUE			
												4 Yr			
												FALSE			

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Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance
Welaka/Saratoga Harbour
 Docket No. 060368-WS
 Test Year Ending 12/31/07

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	8,194	8,194	8,194	8,544	8,544	8,544	8,894	8,894	8,894	9,244	9,244	9,244	9,594	8,786
2	Meter Fees	3,509	3,509	3,509	3,554	3,554	3,554	3,599	3,599	3,599	3,644	3,644	3,644	3,689	3,585
3	Main Extension Charge	5,192	5,192	5,192	5,415	5,415	5,415	5,638	5,638	5,638	5,861	5,861	5,861	6,084	5,569
4	Service Installation Fees	11,923	11,923	11,923	11,994	11,994	11,994	12,066	12,066	12,066	12,137	12,137	12,137	12,209	12,044
5	Total Cash CIAC	28,818	28,818	28,818	29,507	29,507	29,507	30,197	30,197	30,197	30,886	30,886	30,886	31,576	29,984
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	28,818	28,818	28,818	29,507	29,507	29,507	30,197	30,197	30,197	30,886	30,886	30,886	31,576	29,984
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0



Schedule of Water Amortization of CIAC by Classification - 2004 June through December Accum Amort CIAC Balances per Books - 2004										Florida Public Service Commission	
Welaka/Saratoga - Water Docket No. 060366-WS Schedule Year Ended: 2004 Historic [X] or Projected []										Schedule: Page: A-14 2 of 2	
272 6451 FWS Welaka/Saratoga - Water										Preparer:	
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.											
(1) Line No.	(2) Description	(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				
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 Amortization of CIAC by Classification - 2005															
Accum Amort CIAC Balances per Books - 2005															
Wekiwa/Saratoga - Water															
Docket No. 060566-WS															
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
	Wekiwa/Saratoga - Water				Input field	Wekiwa/Saratoga - Water									
				6451	FWS										
				272											
				Explanation: Provide the Amort of CIAC Balances per books by month by Classification for the year ended 12/31/05.											
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Property CIAC:														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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

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



Schedule of Water Amortization of CIAC by Classification - 2006							Florida Public Service Commission				
		272	6451	=input field					Schedule:	A-14	
Welaka/Saratoga - Water				FWS	Welaka/Saratoga - Water				Page:	2 of 2	
Docket No. 060368-W5		Explanation: Provide the Amort of CIAC Balances by month by Classification for the year ended 12/31/06							Preparer:		
Schedule Year Ended: 2006											
Historic [x] or Projected [x]											
		(2)	(3)	(4)	(5)	(6)	(7)				
Line No.	Description	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06				
Cash CIAC:											
1	Water Treatment Equipment	0	0	0	0	0	0				
2	Meter Fees	0	0	0	0	0	0				
3	Main Extension Charge	0	0	0	0	0	0				
4	Service Installation Fees	0	0	0	0	0	0				
5	Total Cash CIAC	0	0	0	0	0	0				
Property CIAC:											
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0				
7	T&D Mains	0	0	0	0	0	0				
8	Services	0	0	0	0	0	0				
9	Meters/Meter Installation	0	0	0	0	0	0				
10	Hydrants	0	0	0	0	0	0				
11	Total Property CIAC	0	0	0	0	0	0				
12	Total Water CIAC	0	0	0	0	0	0				

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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

Welaka/Saratoga Harbour
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
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
23	Additions		NA
24	Adjustments		NA
25	12/31/00 Balance		NA
2001			
26	Additions		NA
27	Adjustments		NA
28	12/31/01 Balance		NA
2002			
29	Additions		NA
30	Adjustments		NA
31	12/31/02 Balance		NA
2003			
32	Additions		NA
33	Adjustments		NA
34	06/30/04 Amend. Order Balance	5,153	NA
2004			
35	Additions	338	NA
36	Adjustments	0	NA
37	12/31/04 Balance	5,491	NA
2005			
38	Additions	752	NA
39	Adjustments	0	NA
40	12/31/05 Balance	6,243	NA
2006			
41	Additions	820	NA
42	Adjustments	0	NA
43	12/31/06 Balance	7,063	NA
2007			
44	Additions	897	NA
45	Adjustments	0	NA
46	12/31/07 Balance	7,960	NA

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

CONVERT AMENDATORY ORDER BALANCES

Schedule of Water Amortization of CIAC by Classification- 2004

Florida Public Service Commission

CIAC Amendatory Order Balances as of 6/30/04

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

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

Schedule: A-12
 Page:
 Preparer:

	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	329	329	Water Treatment Equipment
2	Meter Fees	(95)	(95)	Meter Fees
3	CIAC-1999 Acquisition	0	0	Water Treatment Equipment
4	Unclaimed Refunds	15	15	Water Treatment Equipment
5	Main Ext Charge	323	323	Main Extension Charge
6	Serv Install Charge	4,581	4,581	Service Installation Charge
7	Total Cash CIAC	5,153	5,153	
Property CIAC 271.5				
8	Dist Res & Standpipes	330.4	0	Dist Res & Standpipes
9	T&D Mains	331.4	0	T&D Mains
10	Services	333.4	0	Services
11	Meter/Meter Installation	334.4	0	Meter/Meter Installation
21	Hydrants	335.4	0	Hydrants
22	Total Property CIAC	0	0	
23	Total Water CIAC	5,153	5,153	

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	344
25	Meter Fees	(95)
26	Main Extension Charge	323
27	Service Installation Fees	4,581
28	Total Cash CIAC	5,153
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	5,153

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Schedule of Water Amortization of CIAC by Classification- 2004								Florida Public Service Commission		
Amort of CIAC Amendatory Order Balances as of 6/30/04								Schedule: A-14		
								Page: 2, wrk-1		
								Preparer:		
Welaka/Saratoga - Water										
Docket No. 060368-WS										
Schedule Year Ended: 2004										
Historic [x] or Projected []										
								Explanation: Provide the Accumulated Amort of CIAC Balances as of 6/30/04 by Classification based on amounts in the PSC's Amendatory Order issued February 27, 2006		
								input field		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)			
Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04		
Cash CIAC:										
1	Water Treatment Equipment	344	344	344	344	344	344	344		
2	Meter Fees	(95)	(95)	(95)	(95)	(95)	(95)	(95)		
3	Main Extension Charge	323	323	323	323	323	323	323		
4	Service Installation Fees	4,581	4,581	4,581	4,581	4,581	4,581	4,581		
5	Total Cash CIAC	5,153	5,153	5,153	5,153	5,153	5,153	5,153		
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	5,153	5,153	5,153	5,153	5,153	5,153	5,153		

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CALCULATE CIAC AMORTIZATION RATES		Schedule of Water Amortization of CIAC by Classification - 2004		Florida Public Service Commission	
Calculate Amortization Rates		Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates and calculate composite rates based on methodology employed by Cronin Jackson for Annual Reports (see 12/21/04 calculation)		Schedule: A-12	
Wekiwa/Saratoga - Water		Annual Depn Rate		Monthly Dep'n Rate	
Docket No. 060388-WS		Categories-lines to below		Preparer:	
Schedule Year Ended: 2004					
Historic [X] or Projected []					
1	Cash CIAC				
2	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)	2.99%	0.25%
3	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)	2.99%	0.25%
4	Unclaimed Refunds	271.3	Main Extension Charge	2.22%	0.19%
5	Main Ext Charge	271.3	Service Installation Charge	2.50%	0.21%
6	Serv Install Charge	271.3	Meter Fees	5.00%	0.42%
7	Meter Fees	271.3			
	Total Cash CIAC				
8	Contributed Property	271.2			
9	Dist Res & Standpipe	330.4		2.70%	0.23%
10	T&D Mains	331.4		2.22%	0.19%
11	Services	333.4		2.50%	0.21%
12	Meters/Meter Installation	334.4		5.00%	0.42%
	Hydrants	335.4		0.00%	0.00%

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Composite Rate Calculation:			UPIS Balance 6/30/04			2004 Depreciation Rate		Annual Depreciation Expense
			Adjusted Bal	Contr Prop	For Comp Calc	Annual	Monthly	
1	INTANGIBLE PLANT	INTANGIBLE PLANT						
2	Organization	301.1	0			0.00%		
3	Franchises	302.1	148			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	5,898		5,898	3.03%	0.25%	179
8	Collect. & Impound Reservoirs	305.2	0			0.00%		
9	Lake, River & Other Intakes	306.2	0			0.00%		
10	Wells & Springs	307.2	1,163		1,163	3.33%	0.28%	39
11	Infiltration Galleries & Tunnels	308.2	0			0.00%		
12	Supply Mains	309.2	0		0	0.00%	0.00%	0
13	Power Generation Equipment	310.2	0		0	0.00%	0.00%	0
14	Pumping Equipment	311.2	14,397		14,397	5.00%	0.42%	720
15	Other Plant & Misc. Equipment	339.2	0			0.00%		
16	WATER TREATMENT PLANT							
17	Land & Land Rights	303.3	4,864			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	9,410		9,410	4.55%	0.38%	428
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	138,218	0	138,218	2.70%	0.23%	3,736
27	Transm. & Distribution Mains	331.4	25,424	0	25,424	2.22%	0.19%	565
28	Services	333.4	5,903	0	5,903	2.50%	0.21%	148
29	Meters & Meter Installations	334.4	8,777	0	8,777	5.00%	0.42%	439
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	0			3.03%		
36	Office Furniture & Equipment	340.5	0			0.00%		
37	Computer Equipment	340.5.1	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				209,190			6,252
					TRUE			2.99%

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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					2.99%	0.25%
65	Meter Fees					5.00%	0.42%
66	Main Extension Charge					2.22%	0.19%
67	Service Installation Fees					2.50%	0.21%
	Property CIAC:						
68	Dist Res & Standpipe					2.70%	0.23%
69	T&D Mains					2.22%	0.19%
70	Services					2.50%	0.21%
71	Meters/Meter Installation					5.00%	0.42%
72	Hydrants					0.00%	0.00%

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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	
Welaka/Saratoga - Water									Page: 4 of 8	
Docket No. 060368-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.	Description	(1) 06/30/04	(2) 07/31/04	(3) 08/31/04	(4) 09/30/04	(5) 10/31/04	(6) 11/30/04	(7) 12/31/04		
Cash CIAC:										
1	Water Treatment Equipment	5,394	5,394	5,394	5,394	5,394	5,394	5,394		
2	Meter Fees	3,149	3,149	3,149	3,149	3,149	3,149	3,149		
3	Main Extension Charge	4,014	4,014	4,014	4,014	4,014	4,014	4,014		
4	Service Installation Fees	10,745	10,745	10,745	10,745	10,745	10,745	10,745		
5	Total Cash CIAC	23,302	23,302	23,302	23,302	23,302	23,302	23,302		
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	23,302	23,302	23,302	23,302	23,302	23,302	23,302		
Schedule of Water Amortization of CIAC by Classification- 2004									Florida Public Service Commission	
CIAC Amortization Rates -July through December 2004									Schedule: A-14	
Welaka/Saratoga - Water									Page: 2, wrk-3	
Docket No. 060368-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 Sep	(6) Oct	(7) Nov	(8) Dec		
Cash CIAC:										
1	Water Treatment Equipment	2.99%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%		
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%		
Property CIAC:										
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%		
7	T&D Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		
8	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%		
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		
10	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		

Schedule of Water Amortization of CIAC by Classification- 2004 CIAC Amortization -July through December 2004									Florida Public Service Commission	
			=input field						Schedule: A-14	
Welaka/Saratoga - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected []			Explanation: Provide a Schedule showing additions to CIAC during 2004 from the date of Acquisition 6/30/04.						Page: 2, wrk-4	
									Preparer:	
Line No	(1) Description	(2)	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec	(9) 2004 Total	
Cash CIAC:										
1	Water Treatment Equipment		13	13	13	13	13	13	81	
2	Meter Fees		13	13	13	13	13	13	79	
3	Main Extension Charge		7	7	7	7	7	7	45	
4	Service Installation Fees		22	22	22	22	22	22	134	
5	Total Cash CIAC		56	56	56	56	56	56	338	
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		56	56	56	56	56	56	338	
Schedule of Water Amortization of CIAC by Classification- 2004 Adjustments to CIAC-July through December 2004										
			=input field						Florida Public Service Commission	
Welaka/Saratoga - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected []			Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2004						Schedule: A-14	
									Page: 2, wrk-5	
									Preparer:	
Line No	(1) Description	(2)	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec	(9) 2004 Total	
Cash CIAC:										
1	Water Treatment Equipment									
2	Meter Fees									
3	Main Extension Charge									
4	Service Installation Fees									
5	Total Cash CIAC		0	0	0	0	0	0	0	
Property CIAC:										
6	Dist Reservoirs & Standpipes									
7	T&D Mains									
8	Services									
9	Meters/Meter Installation									
10	Hydrants									
11	Total Property CIAC		0	0	0	0	0	0	0	
12	Total Water CIAC		0	0	0	0	0	0	0	

Schedule of Water Amortization of CIAC by Classification: 2004 Acquired Amortization or CIAC Balances - June through December 2004:		06/30/04		07/31/04		08/31/04		09/30/04		10/31/04		11/30/04		12/31/04	
(1) Line No.	(2) Description	(3)	(4)	(5)	(6)	(7)	(8)	(9)	Florida Public Service Commission						
Wekiwa/Saratoga - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected []		Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.													
1	Cash CIAC	344	357	371	384	398	411	425	Schedule: A-14						
2	Water Treatment Equipment	(95)	(97)	(69)	(56)	(43)	(29)	(16)	Page: 2, wrk-8						
3	Meter Fees	323	330	338	345	353	360	368	Preparer:						
4	Main Extension Charge	4,581	4,603	4,626	4,648	4,671	4,693	4,715							
5	Service Installation Fees	5,153	5,209	5,266	5,322	5,378	5,435	5,491							
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	R&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	5,153	5,209	5,266	5,322	5,378	5,435	5,491							

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CALCULATE CIAC AMORTIZATION RATES		Florida Public Service Commission	
Schedule of Water Amortization of CIAC by Classification: 2005 Calculate Amortization Rates for Calendar Year 2005		Schedule: A-12	
Weika/Saratoga - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []		Page: Preparer:	
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates		Monthly Dep'n Rate	
=Input field		Annual Dep'n Rate	
Categories-lines to below			
1	Cash CIAC		
2	Capacity Charges	271.1	3.03%
3	CIAC-1999 Acquisition	271.3	3.03%
4	Unclaimed Refunds	271.3	3.03%
5	Main Ext. Charge	271.3	2.72%
6	Serv. Install Charge	271.3	2.50%
7	Meter Fees	271.3	5.00%
8	Total Cash CIAC		
9	Contributed Property	271.2	
10	Dist Res & Standpipe	199.4	2.70%
11	T&D Mains	393.4	2.22%
12	Services	393.4	2.50%
13	Meters/Meter Installation	393.4	5.00%
14	Hydrants	393.4	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		0.00%				
3	Franchises	302.1	148		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	5,898	5,898	3.03%	0.25%	179		
8	Collect. & Impound Reservoirs	305.2	0		0.00%				
9	Lake, River & Other Intakes	306.2	0		0.00%				
10	Wells & Springs	307.2	1,163	1,163	3.33%	0.28%	39		
11	Infiltration Galleries & Tunnels	308.2	0		0.00%				
12	Supply Mains	309.2	0	0	0.00%	0.00%	0		
13	Power Generation Equipment	310.2	0	0	0.00%	0.00%	0		
14	Pumping Equipment	311.2	14,397	14,397	5.00%	0.42%	720		
15	Other Plant & Misc. Equipment	339.2	0		0.00%				
16	WATER TREATMENT PLANT				0.00%				
17	Land & Land Rights	303.3	4,864		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	9,410	9,410	4.55%	0.38%	428		
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	138,218	0 138,218	2.70%	0.23%	3,736		
27	Transm. & Distribution Mains	331.4	25,456	0 25,456	2.22%	0.19%	566		
28	Services	333.4	5,903	0 5,903	2.50%	0.21%	148		
29	Meters & Meter Installations	334.4	13,013	0 13,013	5.00%	0.42%	651		
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			213,458			6,465	Composite Rate 3.03%	
				TRUE					

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

Line No.	Description	Annual Depr Rate	Mo Depr Rate
64	Cash CIAC:		
65	Water Treatment Equipment	3.03%	0.25%
66	Meter Fees	5.00%	0.42%
67	Main Extension Charge	2.22%	0.19%
67	Service Installation Fees	2.50%	0.21%
68	Property CIAC:		
69	Dist Res & Standpipe	2.70%	0.23%
70	T&D Mains	2.22%	0.19%
70	Services	2.50%	0.21%
71	Meters/Meter Installation	5.00%	0.42%
72	Hydrants	0.00%	0.00%

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Schedule of Water Amortization of CIAC by Classification - 2005 Adjusted CIAC Balances - 2005														Florida Public Service Commission	
Welaka/Saratoga - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []														Schedule: A-12 Page: 4 of 8 Preparer:	
Explanation: Provide Adjusted CIAC balances by account for 2005															
Line No.	Description	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	5,394	5,394	6,794	6,794	6,794	6,794	6,794	6,794	6,794	6,794	6,794	6,794	6,794	6,579
2	Meter Fees	3,149	3,149	3,329	3,329	3,329	3,329	3,329	3,329	3,329	3,329	3,329	3,329	3,329	3,301
3	Main Extension Charge	4,014	4,014	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,256
4	Service Installation Fees	10,745	10,745	11,637	11,637	11,637	11,637	11,637	11,637	11,637	11,637	11,637	11,637	11,637	11,499
5	Total Cash CIAC	23,302	23,302	26,060	26,060	26,060	26,060	26,060	26,060	26,060	26,060	26,060	26,060	26,060	25,635
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	23,302	23,302	26,060	26,060	26,060	26,060	26,060	26,060	26,060	26,060	26,060	26,060	26,060	25,635

Schedule of Water Amortization of CIAC by Classification - 2005 CIAC Amortization Rates - 2005														Florida Public Service Commission	
Welaka/Saratoga - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []														Schedule: A-14 Page: 2_wrk-3 Preparer:	
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories															
Line No.	(1) Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	
Cash CIAC:															
1	Water Treatment Equipment	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
5	Total Cash CIAC														
Property CIAC:															
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	
7	T&D Mains	2.22%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
8	Services	2.50%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
10	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

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Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
11	Total Property CIAC														
12	Total Water CIAC														
CIAC Amortization- 2005 Welaka/Saratoga - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []			<input type="text"/> =input field 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	Cash CIAC:														
1	Water Treatment Equipment		14	17	17	17	17	17	17	17	17	17	17	17	202
2	Meter Fees		13	14	14	14	14	14	14	14	14	14	14	14	166
3	Main Extension Charge		7	8	8	8	8	8	8	8	8	8	8	8	95
4	Service Installation Fees		22	24	24	24	24	24	24	24	24	24	24	24	289
5	Total Cash CIAC		57	63	63	63	63	63	63	63	63	63	63	63	752
6	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		57	63	63	63	63	63	63	63	63	63	63	63	752
			0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	2.93%
Schedule of Water Amortization of CIAC by Classification- 2005 Adjustments to CIAC Amort Bal-2005 Welaka/Saratoga - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []			<input type="text"/> =input field Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2005												Florida Public Service Commission Schedule: A-14 Page: 2, wrk-5 Preparer:
Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
1	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
6	Property CIAC:														
6	Dist Reservoirs & Standpipes														0
7	T&D Mains														0
8	Services														0
9	Meters/Meter Installation														0
10	Hydrants														0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0

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Line No.	Description	Schedule of Water Amortization of CIAC by Classification - 2005													
		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	Average Balance 12/31/05	
1	Water Treatment Equipment	425	438	455	473	490	507	524	541	558	575	593	610	627	524
2	Meter Fees	(16)	(3)	11	25	38	52	66	80	94	108	122	136	149	66
3	Main Extension Charge	368	375	383	391	399	407	415	423	431	438	447	455	463	415
4	Service Installation Fees	4,715	4,738	4,762	4,786	4,810	4,835	4,859	4,883	4,907	4,932	4,956	4,980	5,004	4,859
5	Total Cash CIAC	5,491	5,548	5,611	5,674	5,737	5,801	5,864	5,927	5,990	6,054	6,117	6,180	6,243	5,864
6	Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Water CIAC	5,491	5,548	5,611	5,674	5,737	5,801	5,864	5,927	5,990	6,054	6,117	6,180	6,243	5,864

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

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.

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

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance
 Welaka/Saratoga Harbour
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	425	438	455	473	490	507	524	541	558	575	593	610	627	524
2	Meter Fees	(16)	(3)	11	25	38	52	66	80	94	108	122	136	149	66
3	Main Extension Charge	368	375	383	391	399	407	415	423	431	439	447	455	463	415
4	Service Installation Fees	4,715	4,738	4,762	4,786	4,810	4,835	4,859	4,883	4,907	4,932	4,956	4,980	5,004	4,859
5	Total Cash	5,491	5,548	5,611	5,674	5,737	5,801	5,864	5,927	5,990	6,054	6,117	6,180	6,243	5,864
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	5,491	5,548	5,611	5,674	5,737	5,801	5,864	5,927	5,990	6,054	6,117	6,180	6,243	5,864
SEWER															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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CALCULATE CIAC AMORTIZATION RATES - January thru April 2006

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

Florida Public Service Commission

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

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

Schedule: A-12
 Page:
 Preparer:

					Annual Dep'n Rate	Monthly Dep'n Rate
Categories-lines to below						
Cash CIAC:						
1	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)		3.09%	0.00%
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)		3.09%	0.00%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)		3.09%	0.00%
4	Main Ext Charge	271.3	Main Extension Charge acct 331.4		2.22%	0.00%
5	Serv Install Charge	271.3	Service Installation Charge acct 333.4		2.50%	0.21%
6	Meter Fees	271.3	Meter Fees acct 334.4		5.00%	0.42%
7	Total Cash CIAC					
Contributed Property						
8	Dist Res & Standpipe	330.4			2.70%	0.23%
9	T&D Mains	331.4			2.22%	0.19%
10	Services	333.4			2.50%	0.21%
11	Meters/Meter Installation	334.4			5.00%	0.42%
12	Hydrants	335.4			0.00%	0.00%

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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	148			2.50%													
4	Other Plant & Misc. Equipmen 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	5,898		5,898	3.03%	0.25%	179											
8	Collect. & Impound Reservoirs 305.2	0			0.00%													
9	Lake, River & Other Intakes 306.2	0			0.00%													
10	Wells & Springs 307.2	1,163		1,163	3.33%	0.28%	39											
11	Infiltration Galleries & Tunnels 308.2	0			0.00%													
12	Supply Mains 309.2	0		0	0.00%	0.00%	0											
13	Power Generation Equipment 310.2	0		0	0.00%	0.00%	0											
14	Pumping Equipment 311.2	18,238		18,238	5.00%	0.42%	912											
15	Other Plant & Misc. Equipment 339.2	0			0.00%													
16	WATER TREATMENT PLANT																	
17	Land & Land Rights 303.3	4,864			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	9,410		9,410	4.55%	0.38%	428											
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	139,904	0	139,904	2.70%	0.23%	3,781											
27	Transm. & Distribution Mains 331.4	25,456	0	25,456	2.22%	0.19%	566											
28	Services 333.4	5,903	0	5,903	2.50%	0.21%	148											
29	Meters & Meter Installations 334.4	16,674	0	16,674	5.00%	0.42%	834											
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	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 Equipm 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 Amortzation			222,646			6,885		3.09%									
				TRUE														

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		3.09%	0.00%														
66	Meier Fees		5.00%	0.42%														
67	Main Extension Charge		2.22%	0.00%														
67	Service Installation Fees		2.50%	0.21%														
68	Property CIAC																	
69	Dist Res & Standpipe		2.70%	0.23%														
70	T&D Mains		2.22%	0.19%														
71	Services		2.50%	0.21%														
71	Meters/Meier Installation		5.00%	0.42%														
72	Hydrants		0.00%	0.00%														

Composite Rate Calculation:		UPIS Balance 4/30/06			Guideline Lives eff 5/06		Depreciation Rate		Depreciation Expense	
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly				
1	INTANGIBLE PLANT									
2	Organization	301.1	0		2.50%					
3	Franchises	302.1	148		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%				vs annual Depn pre Guideline	
7	Structures & Improvements	304.2	5,898	5,898	3.13%	0.26%	184		179	
8	Collect. & Impound Reservoirs	305.2	0		2.00%					
9	Lake, River & Other Intakes	306.2	0		2.50%					
10	Wells & Springs	307.2	1,163	1,163	3.33%	0.28%	39		39	
11	Infiltration Galleries & Tunnels	308.2	0		2.50%					
12	Supply Mains	309.2	0	0	2.86%	0.24%	0		0	
13	Power Generation Equipment	310.2	0	0	5.00%	0.42%	0		0	
14	Pumping Equipment	311.2	18,238	18,238	5.00%	0.42%	912		912	
15	Other Plant & Misc. Equipment	339.2	0		5.56%					
16	WATER TREATMENT PLANT									
17	Land & Land Rights	303.3	4,864		0.00%					
18	Structures & Improvements	304.3	0	0	3.13%	0.26%	0		0	
19	Pumping Equipment	311.3	0		5.00%					
20	Water Treatment Equipment	320.3	9,410	9,410	4.55%	0.38%	428		428	
21	Other Plant & Misc. Equipment	339.3	0		5.56%					
22	TRANSMISSION & DISTRIBUTION PLANT									
23	Land & Land Rights	303.4	0		0.00%					
24	Structures & Improvements	304.4	0	0	3.13%	0.26%	0		0	
25	Pumping Equipment	311.4	0		5.00%					
26	Distr. Reservoirs & Standpipes	330.4	139,904	139,904	2.70%	0.23%	3,781		3,781	
27	Transm. & Distribution Mains	331.4	25,456	25,456	2.33%	0.19%	592		569	
28	Services	333.4	5,903	5,903	2.50%	0.21%	148		148	
29	Meters & Meter Installations	334.4	16,674	16,674	5.00%	0.42%	834		834	
30	Hydrants	335.4	0	0	2.22%	0.19%	0		0	
31	Backflow Prevention	336.4	0		6.67%					
32	Other Plant & Misc. Equipment	339.4	0	0	4.00%	0.33%	0		0	
33	GENERAL PLANT									
34	Land & Land Rights	303.5	0		0.00%					
35	Structures & Improvements	304.5	0		2.50%					
36	Office Furniture & Equipment	340.5	0		6.67%					
37	Computer Equipment	340.51	0		16.67%					
38	Transportation Equipment	341.5	0		16.67%					
39	Stores Equipment	342.5	0		5.56%					
40	Tools, Shop & Garage Equipm	343.5	0		6.25%					
41	Laboratory Equipment	344.5	0		6.67%					
42	Power Operated Equipment	345.5	0		8.33%					
43	Communication Equipment	346.5	0		10.00%					
44	Miscellaneous Equipment	347.5	0		6.67%					
45	Other Tangible Plant	348.5	0		10.00%					
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			222,646			6,917		3,111	Composite Rate 3.11%
				TRUE			6,917		6,885	

		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					3.11%	0.26%				
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%				

Schedule of Water Amortization of CIAC by Classification - 2006													Florida Public Service Commission			
Adjusted CIAC Balances - 2006													Schedule: A-12			
Welaka/Saratoga - 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	6,794	6,794	6,794	6,794	6,794	8,194	8,194	8,194	8,194	8,194	8,194	8,194	8,194	7,656	
2	Meter Fees	3,329	3,329	3,329	3,329	3,329	3,509	3,509	3,509	3,509	3,509	3,509	3,509	3,509	3,440	
3	Main Extension Charge	4,300	4,300	4,300	4,300	4,300	5,192	5,192	5,192	5,192	5,192	5,192	5,192	5,192	4,849	
4	Service Installation Fees	11,637	11,637	11,637	11,637	11,637	11,923	11,923	11,923	11,923	11,923	11,923	11,923	11,923	11,813	
5	Total Cash CIAC	26,060	26,060	26,060	26,060	26,060	28,818	28,818	28,818	28,818	28,818	28,818	28,818	28,818	27,757	
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	26,060	26,060	26,060	26,060	26,060	28,818	28,818	28,818	28,818	28,818	28,818	28,818	28,818	27,757	
Schedule of Water Amortization of CIAC by Classification - 2006													Florida Public Service Commission			
CIAC Amortization Rates - 2006													Schedule: A-14			
Welaka/Saratoga - 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	3.09%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.11%	
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%	
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	
Property CIAC:																
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	2.70%	
7	T&D Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%	
8	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	
10	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%	

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Schedule of Water Amortization of CIAC by Classification - 2006		Florida Public Service Commission												
CIAC Amortization - CIAC Balances x Amort Rates - 2006		Schedule: A-14												
Weiska/Saratoga - Water		Page: 2, wrk-4												
Docket No. 060368-WS		Preparer:												
Schedule Year Ended: 2006														
Historic [X] or Projected []														
Explanation: Provide a Schedule showing additions to CIAC during 2006 from the date of Acquisition														
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2006 Total
1	Cash CIAC													
2	Water Treatment Equipment	18	18	18	18	21	21	21	21	21	21	21	21	240
3	Meter Fees	14	14	14	14	15	15	15	15	15	15	15	15	172
4	Main Extension Charge	8	8	8	8	10	10	10	10	10	10	10	10	112
5	Service Installation Fees	24	24	24	24	25	25	25	25	25	25	25	25	296
6	Total Cash CIAC	64	64	64	64	71	71	71	71	71	71	71	71	820
7	Property CIAC													
8	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Services	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Water CIAC	64	64	64	64	71	71	71	71	71	71	71	71	820
15		0.24%	0.24%	0.24%	0.24%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	2.96%
Schedule of Water Amortization of CIAC by Classification - 2006		Florida Public Service Commission												
CIAC Amortization - CIAC Balances x Amort Rates - 2006		Schedule: A-14												
Weiska/Saratoga - Water		Page: 2, wrk-5												
Docket No. 060368-WS		Preparer:												
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														
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2006 Total
1	Cash CIAC													
2	Water Treatment Equipment													
3	Meter Fees													
4	Main Extension Charge													
5	Service Installation Fees													
6	Total Cash CIAC													
7	Property CIAC													
8	Dist Reservoirs & Standpipes													
9	T&D Mains													
10	Services													
11	Meters/Meter Installation													
12	Hydrants													
13	Total Property CIAC													
14	Total Water CIAC													

Schedule of Water Amortization of CIAC by Classification-2006		Adjusted Accum Amort of CIAC Business-2006		Schedule of Water Amortization of CIAC by Classification-2006		Adjusted Accum Amort of CIAC Business-2006		Schedule of Water Amortization of CIAC by Classification-2006		Adjusted Accum Amort of CIAC Business-2006		Schedule of Water Amortization of CIAC by Classification-2006		Adjusted Accum Amort of CIAC Business-2006		Schedule of Water Amortization of CIAC by Classification-2006		Adjusted Accum Amort of CIAC Business-2006		Schedule of Water Amortization of CIAC by Classification-2006		Adjusted Accum Amort of CIAC Business-2006	
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)								
		12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	12/31/06	Average Balance								
Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average.																							
1	Cash CIAC	627	644	662	679	697	718	739	761	782	803	824	845	867	742								
2	Water Treatment Equipment	149	163	177	191	205	220	234	249	263	278	293	307	322	235								
3	Meter Fees	463	471	479	487	494	505	515	525	535	545	555	565	575	516								
4	Main Extension Charge	5,004	5,029	5,053	5,077	5,101	5,126	5,151	5,176	5,201	5,226	5,250	5,275	5,300	5,151								
5	Service Installation Fees																						
5	Total Cash CIAC	6,243	6,307	6,370	6,434	6,498	6,568	6,639	6,710	6,781	6,851	6,922	6,993	7,063	6,645								
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	6,243	6,307	6,370	6,434	6,498	6,568	6,639	6,710	6,781	6,851	6,922	6,993	7,063	6,645								

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Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Welaka/Saratoga Harbour

Docket No. 060368-WS

Test Year Ending 12/31/06

Florida Public Service Commission

Schedule: A-14

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	627	644	662	679	697	718	739	761	782	803	824	845	867	742
2	Meter Fees	149	163	177	191	205	220	234	249	263	278	293	307	322	235
3	Main Extension Charge	463	471	479	487	494	505	515	525	535	545	555	565	575	516
4	Service Installation Fees	5,004	5,029	5,053	5,077	5,101	5,126	5,151	5,176	5,201	5,226	5,250	5,275	5,300	5,151
5	Total Cash	6,243	6,307	6,370	6,434	6,498	6,568	6,639	6,710	6,781	6,851	6,922	6,993	7,063	6,645
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	6,243	6,307	6,370	6,434	6,498	6,568	6,639	6,710	6,781	6,851	6,922	6,993	7,063	6,645
SEWER															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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CALCULATE CIAC AMORTIZATION RATES- January thru December 2007

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

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

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

Florida Public Service Commission

Schedule: A-12
 Page:
 Preparer:

				Annual Depn Rate	Monthly Dep'n Rate
			Categories-lines to below		
1	Cash CIAC				
1	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)	2.89%	0.24%
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)	2.89%	0.24%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)	2.89%	0.24%
4	Main Ext Charge	271.3	Main Extension Charge acct 331.4	2.33%	0.24%
5	Serv Install Charge	271.3	Service Installation Charge acct 333.4	2.50%	0.21%
6	Meter Fees	271.3	Meter Fees acct 334.4	5.00%	0.42%
7	Total Cash CIAC				
	Contributed Property	271.2			
8	Dist Res & Standpipe	390.4		2.70%	0.23%
9	T&D Mains	331.4		2.33%	0.19%
10	Services	333.4		2.50%	0.21%
11	Meters/Meter Installation	334.4		5.00%	0.42%
12	Hydrants	335.4		2.22%	0.19%

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Composite Rate Calculation:		UPIS Balance 12/31/06			Depreciation Rate		Depreciation
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense
1	INTANGIBLE PLANT						
2	Organization 301.1	0			2.50%		
3	Franchises 302.1	148			2.50%		
4	Other Plant & Misc. Equipment 339.1	0			0.00%		
5	SOURCE OF SUPPLY & PUMPING PLANT	0			0.00%		
6	Land & Land Rights 303.2	0			0.00%		
7	Structures & Improvements 304.2	7,529		7,529	3.13%	0.26%	235
8	Collect. & Impound Reservoirs 305.2	0			2.00%		
9	Lake, River & Other Intakes 306.2	0			2.50%		
10	Wells & Springs 307.2	1,163		1,163	3.33%	0.28%	39
11	Infiltration Galleries & Tunnels 308.2	0			2.50%		
12	Supply Mains 309.2	0		0	2.86%	0.24%	0
13	Power Generation Equipment 310.2	0		0	5.00%	0.42%	0
14	Pumping Equipment 311.2	18,238		18,238	5.00%	0.42%	912
15	Other Plant & Misc. Equipment 339.2	0			5.56%		
16	WATER TREATMENT PLANT	0			0.00%		
17	Land & Land Rights 303.3	4,864			0.00%		
18	Structures & Improvements 304.3	0		0	3.13%	0.26%	0
19	Pumping Equipment 311.3	0			5.00%		
20	Water Treatment Equipment 320.3	9,995		9,995	4.55%	0.38%	454
21	Other Plant & Misc. Equipment 339.3	0			5.56%		
22	TRANSMISSION & DISTRIBUTION PLANT	0			0.00%		
23	Land & Land Rights 303.4	0			0.00%		
24	Structures & Improvements 304.4	0		0	3.13%	0.26%	0
25	Pumping Equipment 311.4	0			5.00%		
26	Distr. Reservoirs & Standpipes 330.4	146,707	0	146,707	2.70%	0.23%	3,965
27	Transm. & Distribution Mains 331.4	105,658	0	105,658	2.33%	0.19%	2,457
28	Services 333.4	5,903	0	5,903	2.50%	0.21%	148
29	Meters & Meter Installations 334.4	15,846	0	15,846	5.00%	0.42%	792
30	Hydrants 335.4	0	0	0	2.22%	0.19%	0
31	Backflow Prevention 336.4	0			6.67%		
32	Other Plant & Misc. Equipment 339.4	0		0	4.00%	0.33%	0
33	GENERAL PLANT	0			0.00%		
34	Land & Land Rights 303.5	0			0.00%		
35	Structures & Improvements 304.5	0			2.50%		
36	Office Furniture & Equipment 340.5	0			6.67%		
37	Computer Equipment 340.51	0			16.67%		
38	Transportation Equipment 341.5	0			16.67%		
39	Stores Equipment 342.5	0			5.56%		
40	Tools, Shop & Garage Equipment 343.5	0			6.25%		
41	Laboratory Equipment 344.5	0			6.67%		
42	Power Operated Equipment 345.5	0			8.33%		
43	Communication Equipment 346.5	0			10.00%		
44	Miscellaneous Equipment 347.5	0			6.67%		
45	Other Tangible Plant 348.5	0			10.00%		
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			311,039			9,002
				TRUE			
							Composite Rate 2.89%

96

Lb

Line No	Description	Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data	Annual Depn Rate	Mo Depn Rate						
64	Cash CIAC									
65	Water Treatment Equipment		2.89%	0.24%						
66	Main Extension Charge		5.00%	0.42%						
67	Service Installation Fees		2.33%	0.24%						
			2.50%	0.21%						
68	Property CIAC									
69	Dist Res & Standpipe		2.70%	0.23%						
70	R&D Mains		2.33%	0.19%						
71	Services		2.50%	0.21%						
72	Meters/Meter Installation Hydrants		5.00%	0.42%						
			2.22%	0.18%						

Schedule of Water Amortization of CIAC by Classification - 2007														Florida Public Service Commission	
Adjusted CIAC Balances - 2007														Schedule: A-12	
Welaka/Saratoga - Water														Page: 4 of 8	
Docket No. 060368-WS														Preparer:	
Schedule Year Ended: 2007															
Historic [] or Projected [X]															
Explanation: Provide Adjusted CIAC balances by account for 2007															
Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	8,194	8,194	8,194	8,544	8,544	8,544	8,894	8,894	8,894	9,244	9,244	9,244	9,594	8,786
2	Meter Fees	3,509	3,509	3,509	3,554	3,554	3,554	3,599	3,599	3,599	3,644	3,644	3,644	3,689	3,585
3	Main Extension Charge	5,192	5,192	5,192	5,415	5,415	5,415	5,638	5,638	5,638	5,861	5,861	5,861	6,084	5,569
4	Service Installation Fees	11,923	11,923	11,923	11,994	11,994	11,994	12,066	12,066	12,066	12,137	12,137	12,137	12,209	12,044
5	Total Cash CIAC	28,818	28,818	28,818	29,507	29,507	29,507	30,197	30,197	30,197	30,886	30,886	30,886	31,576	29,984
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	28,818	28,818	28,818	29,507	29,507	29,507	30,197	30,197	30,197	30,886	30,886	30,886	31,576	29,984

Schedule of Water Amortization of CIAC by Classification - 2007														Florida Public Service Commission	
CIAC Amortization Rates - 2005														Schedule: A-14	
Welaka/Saratoga - Water														Page: 2, wrk-3	
Docket No. 060368-WS														Preparer:	
Schedule Year Ended: 2007															
Historic [] or Projected [X]															
Explanation: Provide a Schedule showing Amortization Rates by CIAC															
Categories															
Line No.	(1) Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	
Cash CIAC:															
1	Water Treatment Equipment	2.89%	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	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
3	Main Extension Charge	2.33%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
Property CIAC:															
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	
7	T&D Mains	2.33%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
8	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
10	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	

Line No.	(1) Description	(2) Schedule of Water Amortization of CIAC by Classification- 2007												(15) 2007 Total
		(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	
Schedule of Water Amortization of CIAC by Classification- 2007 CIAC Amortization- 2007 Welaka/Saratoga - Water Docket No. 060368 WS Schedule Year Ended: 2007 Historic [] or Projected [X]		=input field Explanation: Provide a Schedule showing additions to CIAC during 2007.												Florida Public Service Commission Schedule: A-14 Page: 2, wrk-4 Preparer:
1	Cash CIAC:	20	20	21	21	21	21	21	21	22	22	22	23	256
2	Water Treatment Equipment	15	15	15	15	15	15	15	15	15	15	15	15	180
3	Meter Fees	12	12	13	13	13	13	13	13	14	14	14	14	160
4	Main Extension Charge	25	25	25	25	25	25	25	25	25	25	25	25	301
5	Service Installation Fees	72	72	73	73	73	73	75	75	77	77	77	78	897
6	Total Cash CIAC													
7	Property CIAC:	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
9	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Services	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Water CIAC	72	72	73	73	73	75	75	75	77	77	77	78	897
		0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	2.95%
Schedule of Water Amortization of CIAC by Classification- 2007 Adjustments to CIAC Amort Bal-2007 Welaka/Saratoga - Water Docket No. 060368 WS Schedule Year Ended: 2007 Historic [] or Projected [X]		=input field Explanation: Provide Adjustments to CIAC Amortization Order balances other than changes resulting from CIAC Additions for 2007.												Florida Public Service Commission Schedule: A-14 Page: 2, wrk-5 Preparer:
1	Cash CIAC:	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
3	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Property CIAC:	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
9	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Services	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Amortization of CIAC by Classification - 2007
Adjusted Accum Amort of CIAC Balances - 2007

Florida Public Service Commission

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

Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average.

Preparer:

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

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	867	886	906	927	947	968	989	1,011	1,032	1,055	1,077	1,099	1,122	991
2	Meter Fees	322	336	351	366	381	396	410	425	440	456	471	486	501	411
3	Main Extension Charge	575	587	600	613	625	638	652	665	679	693	707	721	735	653
4	Service Installation Fees	5,300	5,375	5,350	5,375	5,400	5,425	5,450	5,475	5,500	5,525	5,551	5,576	5,601	5,450
5	Total Cash CIAC	7,063	7,135	7,207	7,280	7,353	7,427	7,502	7,577	7,652	7,728	7,805	7,882	7,960	7,505
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	7,063	7,135	7,207	7,280	7,353	7,427	7,502	7,577	7,652	7,728	7,805	7,882	7,960	7,505

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Welaka/Saratoga Harbour

Docket No. 060368-WS

Test Year Ending 12/31/07

Schedule: A-14

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	867	886	906	927	947	968	989	1,011	1,032	1,055	1,077	1,099	1,122	991
2	Meter Fees	322	336	351	366	381	396	410	425	440	456	471	486	501	411
3	Main Extension Charge	575	587	600	613	625	638	652	665	679	693	707	721	735	653
4	Service Installation Fees	5,300	5,325	5,350	5,375	5,400	5,425	5,450	5,475	5,500	5,525	5,551	5,576	5,601	5,450
5	Total Cash	7,063	7,135	7,207	7,280	7,353	7,427	7,502	7,577	7,652	7,728	7,805	7,882	7,960	7,505
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	7,063	7,135	7,207	7,280	7,353	7,427	7,502	7,577	7,652	7,728	7,805	7,882	7,960	7,505
SEWER															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

12/20/06