

12/13/2006 18:49

ORIGINAL

Zephyr Shores - Water

Docket No. 060368-WS

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

Pasco County, Florida

Rate Base Workpapers

Utility Plant in Service

Accumulated Depreciation

CIAC

Accumulated Amortization of CIAC

DOCUMENT NUMBER / DATE

00725 JAN 24 8

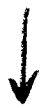
FPSC-COMMISSION CLERK

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



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

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



1/4/2007 9:45

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).

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

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

101 =input field FWS Zephyr Shores - 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.

Florida Public Service Commission

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

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

Schedule of Water Plant in Service By Primary Account- 2005		Florida Public Service Commission															
Line No.	Account Name	Prior Year 12/31/04	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
		Monthly UPIS Balances per Books- 2005		Zephyr Shores - Water		Zephyr Shores - Water		Zephyr Shores - Water		Zephyr Shores - Water		Zephyr Shores - Water		Zephyr Shores - Water		Zephyr Shores - Water	
		Docket No. 060368-W5		6431		FWS		FWS		FWS		FWS		FWS		FWS	
		Schedule Year Ended: 2005		Explanation: Provide UPIS balances by account for the period beginning 12/31/04		through 12/31/05, and 13 month Average.		through 12/31/05, and 13 month Average.		through 12/31/05, and 13 month Average.		through 12/31/05, and 13 month Average.		through 12/31/05, and 13 month Average.		through 12/31/05, and 13 month Average.	
		Historic [x] or Projected []															
Line No.	Account Name	Prior Year 12/31/04	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
1	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	302 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	339.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	SOURCE OF SUPPLY & PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	305.2 Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	339.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	311.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
21	339.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
22	TRANSMISSION & DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	311.4 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	330.4 Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	331.4 Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
28	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29	334.4 Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
30	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
31	336.4 Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
32	339.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
33	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
34	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
35	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
36	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
37	340.5 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
38	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
39	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
40	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
41	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
42	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
43	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
44	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
45	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
46	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

4a

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Zephyr Shores

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5

Page: 2 of 5

Preparer: Robert M. Griffin

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

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

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

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Schedule of Water Plant in Service By Primary Account- 2006							Florida Public Service Commission	
Monthly UPIS Balances per Books - 2006								
Zephyr Shores - Water		101	6431	FWS	Zephyr Shores - Water		Schedule:	A-5
Docket No. 060368-WS		Explanation: Provide UPIS balances by account for the period beginning 12/31/05					Page:	5 of 8
Schedule Year Ended: 2006		through 12/31/06, and 13 month Average.					Preparer:	<name>
Historic [] or Projected [x]								
Line No.	Acct No.	(1) AccountName	(2) Prior Year 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	1,061
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	8,602
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	23,475
13	310.2	Power Generation Equipment	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	39,501
19	311.3	Pumping Equipment	0	0	0	0	0	22,136
20	320.3	Water Treatment Equipment	0	0	0	0	0	1,141
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	63,092
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	34,577
28	333.4	Services	0	0	0	0	0	2,015
29	334.4	Meters & Meter Installations	0	0	0	0	0	30,906
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	226,506

5

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

Florida Public Service Commission

Zephyr Shores
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
30	Additions		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance		
2001			
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance		
2002			
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance		
2003			
42	Additions		
43	Retirements		
44	Adjustments		
45	06/30/04 Amend. Order Balance	228,284	341,841
2004			
46	Additions	127	0
47	Retirements	0	0
48	Adjustments	0	0
49	12/31/04 Balance	228,411	341,841
2005			
50	Additions	2,990	846
51	Retirements	(1,503)	0
52	Adjustments	5,990	5,967
53	12/31/05 Balance	235,888	348,654
2006			
54	Additions	134,873	2,459
55	Retirements	(15,630)	(708)
56	Adjustments	15,099	15,042
57	12/31/06 Balance	370,230	365,447
2007			
58	Additions	27,200	5,000
59	Retirements	(4,743)	(628)
60	Adjustments	7,403	7,375
61	12/31/07 Balance	400,090	377,194

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

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

Zephyr Shores - 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	1,061	1,061	1,061	1,061	1,061	1,061	1,061
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	38,978	38,978	38,978	38,978	38,978	38,978	38,978
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	8,602	8,602	8,602	8,602	8,602	8,602	8,602
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	23,475	23,475	23,475	23,475	23,475	23,475	23,475
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	22,136	22,136	22,136	22,136	22,136	22,136	22,136
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	4,896	4,896	4,896	4,896	4,896	4,896	4,896
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	738	738	738	738	738	738	738
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	63,092	63,092	63,092	63,092	63,092	63,092	63,092
27	331.4	Transm. & Distribution Mains	34,450	34,450	34,450	34,450	34,450	34,450	34,450
28	333.4	Services	2,015	2,015	2,015	2,015	2,015	2,015	2,015
29	334.4	Meters & Meter Installations	28,841	28,841	28,841	28,841	28,841	28,841	28,841
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	228,284	228,284	228,284	228,284	228,284	228,284	228,284

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

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

Explanation: Provide 2004 amounts for projects that were physically placed
 in service after acquisition 6/30/04.

Florida Public Service Commission

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec
1		INTANGIBLE PLANT							
2	301.1	Organization							
3	302.1	Franchises							
4	339.1	Other Plant & Misc. Equipment							
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights							
7	304.2	Structures & Improvements							
8	305.2	Collect. & Impound Reservoirs							
9	306.2	Lake, River & Other Intakes							
10	307.2	Wells & Springs							
11	308.2	Infiltration Galleries & Tunnels							
12	309.2	Supply Mains							
13	310.2	Power Generation Equipment							
14	311.2	Pumping Equipment							
15	339.2	Other Plant & Misc. Equipment							
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights							
18	304.3	Structures & Improvements							
19	311.3	Pumping Equipment							
20	320.3	Water Treatment Equipment							
21	339.3	Other Plant & Misc. Equipment							
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights							
24	304.4	Structures & Improvements							
25	311.4	Pumping Equipment							
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	127

127 CWIP @ acquisition

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Schedule of Water Plant in Service By Primary Account- 2004 Retirements-July through December 2004								Florida Public Service Commission					
Zephyr Shores - Water		[] =input field						Schedule: A-5					
Docket No. 060368-WS		Explanation: Provide Retirements that were physically made after the date of Acquisition 6/30/04.						Page: 7 of 8					
Schedule Year Ended: 2004								Preparer: <name>					
Historic [X] or Projected []													
Line No.	Acct No.	(1) AccountName	(2)	(3) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec				
1		INTANGIBLE PLANT											
2	301.1	Organization											
3	302.1	Franchises											
4	339.1	Other Plant & Misc. Equipment											
5		SOURCE OF SUPPLY & PUMPING PLANT											
6	303.2	Land & Land Rights											
7	304.2	Structures & Improvements											
8	305.2	Collect. & Impound Reservoirs											
9	306.2	Lake, River & Other Intakes											
10	307.2	Wells & Springs											
11	308.2	Infiltration Galleries & Tunnels											
12	309.2	Supply Mains											
13	310.2	Power Generation Equipment											
14	311.2	Pumping Equipment											
15	339.2	Other Plant & Misc. Equipment											
16		WATER TREATMENT PLANT											
17	303.3	Land & Land Rights											
18	304.3	Structures & Improvements											
19	311.3	Pumping Equipment											
20	320.3	Water Treatment Equipment											
21	339.3	Other Plant & Misc. Equipment											
22		TRANSMISSION & DISTRIBUTION PLANT											
23	303.4	Land & Land Rights											
24	304.4	Structures & Improvements											
25	311.4	Pumping Equipment											
26	330.4	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	0			

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

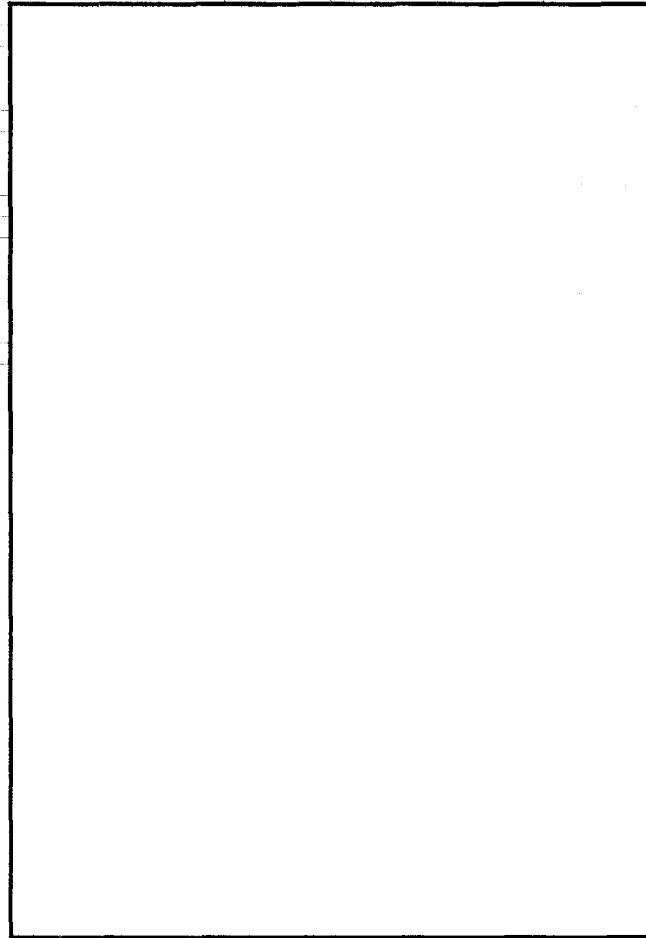
Florida Public Service Commission

Zephyr Shores - Water
Docket No. 060368-WS
Schedule Year Ended: 2004
Historic or Projected

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

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		
Zephyr Shores - Water									Page:	4 of 8		
Docket No. 060368-WS									Preparer:	<name>		
Schedule Year Ended: 2004									Explanation: Provide Adjusted UPIS balances by account for the period beginning 6/30/04			
Historic [x] or Projected []									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	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)			
No.	No.	AccountName	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	1,061	1,061	1,061	1,061	1,061	1,061	1,061			
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	38,978	38,978	38,978	38,978	38,978	38,978	38,978			
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	8,602	8,602	8,602	8,602	8,602	8,602	8,602			
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0			
12	309.2	Supply Mains	23,475	23,475	23,475	23,475	23,475	23,475	23,475			
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0			
14	311.2	Pumping Equipment	22,136	22,136	22,136	22,136	22,136	22,136	22,136			
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
16		WATER TREATMENT PLANT										
17	303.3	Land & Land Rights	4,896	4,896	4,896	4,896	4,896	4,896	4,896			
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	738	738	738	738	738	738	738			
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	63,092	63,092	63,092	63,092	63,092	63,092	63,092			
27	331.4	Transm. & Distribution Mains	34,450	34,450	34,450	34,450	34,450	34,450	34,577			
28	333.4	Services	2,015	2,015	2,015	2,015	2,015	2,015	2,015			
29	334.4	Meters & Meter Installations	28,841	28,841	28,841	28,841	28,841	28,841	28,841			
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	228,284	228,284	228,284	228,284	228,284	228,284	228,411			

Schedule of Water Plant in Service By Primary Account- 2005 CWIP to Plant -Jan through December 2005		FWS Properties										Florida Public Service Commission				
Zephyr Shores - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []		=input field										Schedule: A-5 Page: 6 of 8 Preparer: <name>	Explanation: Provide amounts for projects that were physically placed in service during 2005.			
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements											523			523
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment						403								403
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													2,064	2,064
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	0	0	403	0	0	0	0	523	0	2,064	2,990

12

Schedule of Water Plant in Service By Primary Account- 2005 Retirements-January through December 2005		FWS Properties											Florida Public Service Commission			
Zephyr Shores - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []		[redacted] =input field											Schedule: A-5	Page: 7 of 8	Preparer: <name>	
Explanation: Provide Retirements that were physically made during 2005.		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Acct No.	AccountName	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
1		INTANGIBLE PLANT														
2	301.1	Organization													0	
3	302.1	Franchises													0	
4	339.1	Other Plant & Misc. Equipment													0	
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights													0	
7	304.2	Structures & Improvements													0	
8	305.2	Collect. & Impound Reservoirs													0	
9	306.2	Lake, River & Other Intakes													0	
10	307.2	Wells & Springs													0	
11	308.2	Infiltration Galleries & Tunnels													0	
12	309.2	Supply Mains													0	
13	310.2	Power Generation Equipment													0	
14	311.2	Pumping Equipment													0	
15	339.2	Other Plant & Misc. Equipment													0	
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights													0	
18	304.3	Structures & Improvements													0	
19	311.3	Pumping Equipment													0	
20	320.3	Water Treatment Equipment													0	
21	339.3	Other Plant & Misc. Equipment													0	
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights													0	
24	304.4	Structures & Improvements													0	
25	311.4	Pumping Equipment													0	
26	330.4	Distr. Reservoirs & Standpipes													0	
27	331.4	Transm. & Distribution Mains													0	
28	333.4	Services													0	
29	334.4	Meters & Meter Installations												(1,503)	(1,503)	
30	335.4	Hydrants													0	
31	336.4	Backflow Prevention													0	
32	339.4	Other Plant & Misc. Equipment													0	
33		GENERAL PLANT														
34	303.5	Land & Land Rights													0	
35	304.5	Structures & Improvements													0	
36	340.5	Office Furniture & Equipment													0	
37	340.51	Computer Equipment													0	
38	341.5	Transportation Equipment													0	
39	342.5	Stores Equipment													0	
40	343.5	Tools, Shop & Garage Equipment													0	
41	344.5	Laboratory Equipment													0	
42	345.5	Power Operated Equipment													0	
43	346.5	Communication Equipment													0	
44	347.5	Miscellaneous Equipment													0	
45	348.5	Other Tangible Plant													0	
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	(1,503)	(1,503)	

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

Schedule of Water Plant in Service By Primary Account- 2005 Adjusted UPIS Balances- December 2004 through December 2005													Florida Public Service Commission			
Zephyr Shores - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []													Schedule:	A-5		
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													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	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978
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	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602
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	23,475	23,475	23,475	23,475	23,475	23,475	23,475	23,475	23,475	23,475	23,475	23,475	23,475	23,475
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	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	523	523	523	121
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	738	738	738	738	738	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	986
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	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092
27	331.4	Transm. & Distribution Mains	34,577	34,577	34,577	34,577	34,577	34,577	34,577	34,577	34,577	34,577	34,577	34,577	34,577	34,577
28	333.4	Services	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015
29	334.4	Meters & Meter Installations	28,841	28,841	28,841	28,841	28,841	28,841	28,841	28,841	28,841	28,841	28,841	28,841	29,402	28,884
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	228,411	228,411	228,411	228,411	228,411	228,814	228,814	228,814	228,814	228,814	229,337	229,337	229,898	228,823

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978
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	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602
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	23,475	23,475	23,475	23,475	23,475	23,475	23,475	23,475	23,475	23,475	23,475	23,475	23,475	23,475
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	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	523	523	523	121
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	738	738	738	738	738	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	986
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	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092
27	331.4	Transm. & Distribution Mains	34,577	34,577	34,577	34,577	34,577	34,577	34,577	34,577	34,577	34,577	34,577	34,577	34,577	34,577
28	333.4	Services	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015
29	334.4	Meters & Meter Installations	28,841	28,841	28,841	28,841	28,841	28,841	28,841	28,841	28,841	28,841	28,841	28,841	29,402	28,884
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	560	3,685	4,657	5,990	1,146
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	228,411	228,411	228,411	228,411	228,411	228,814	228,814	228,814	228,814	229,374	233,022	233,994	235,888	229,968
47		Subtotal Land & Land Rights	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896

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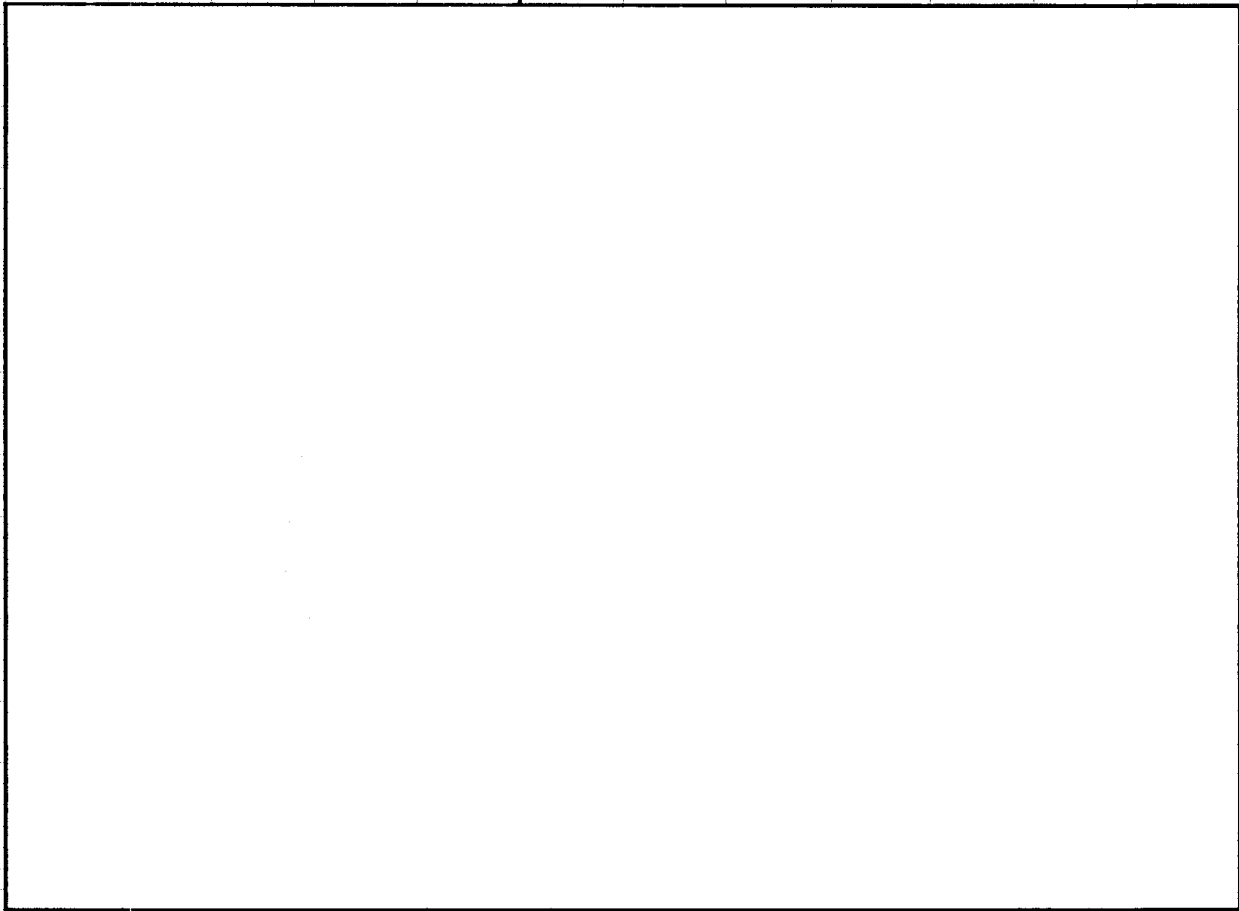
Schedule of Water Plant in Service By Primary Account- 2006 CWIP to Plant -Jan through December 2006													Florida Public Service Commission			
Zephyr Shores - Water Docket No. 060368-W5 Schedule Year Ended: 2006 Historic [] or Projected [x]													Schedule: A-5 Page: 6 of 8 Preparer: <name>			
Explanation: Provide amounts by month for projects that were physically placed in service during 2006.																
Line No.	Acct No.	(1) AccountName	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total	(15) 2006
1		INTANGIBLE PLANT														
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											12,400			12,400
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains						4,500				4,500		105,973		114,973
28	333.4	Services														0
29	334.4	Meters & Meter Installations						2,500				2,500		2,500		7,500
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL	0	0	0	0	0	7,000	0	0	7,000	0	12,400	108,473		134,873

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Schedule of Water Plant in Service By Primary Account- 2006 Retirements-January through December 2006													Florida Public Service Commission			
Zephyr Shores - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [] or Projected [x]													Schedule: A-5 Page: 7 of 8 Preparer: <name>			
Explanation: Provide Retirements that were physically made during 2006.																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Totals
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains							(490)			(490)		(11,377)		(12,357)
28	333.4	Services														0
29	334.4	Meters & Meter Installations							(1,091)			(1,091)		(1,091)		(3,273)
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	0	0	0	(1,581)	0	0	(1,581)	0	0	(12,468)	(15,630)

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



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Schedule of Water Plant in Service By Primary Account- 2006 Adjusted UPIS Balances- December 2005 through December 2006													Florida Public Service Commission			
Zephyr Shores - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [] or Projected [x]													Schedule: Page: Preparer:	A-5 4 of 8 <name>		
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average																
Line No.	Acct No.	(1) AccountName	(2) Prior Year 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978
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	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602
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	23,475	23,475	23,475	23,475	23,475	23,475	23,475	23,475	23,475	23,475	23,475	35,875	35,875	25,383
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	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896
18	304.3	Structures & Improvements	523	523	523	523	523	523	523	523	523	523	523	523	523	523
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	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141
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	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092
27	331.4	Transm. & Distribution Mains	34,577	34,577	34,577	34,577	34,577	34,577	38,587	38,587	38,587	42,597	42,597	42,597	137,193	45,247
28	333.4	Services	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015
29	334.4	Meters & Meter Installations	29,402	29,402	29,402	29,402	29,402	29,402	30,811	30,811	30,811	32,220	32,220	32,220	33,629	30,703
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	229,898	229,898	229,898	229,898	229,898	229,898	235,317	235,317	235,317	240,736	240,736	253,136	349,141	243,776

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Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance:

Zephyr Shores
Docket No. 060368-WS

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

Schedule Year Ending 12/31/06

Historical [] Projected [X]

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	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978
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	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602
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	23,475	23,475	23,475	23,475	23,475	23,475	23,475	23,475	23,475	23,475	23,475	35,875	35,875	25,383
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	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896
18	304.3	Structures & Improvements	523	523	523	523	523	523	523	523	523	523	523	523	523	523
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	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141
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	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092
27	331.4	Transm. & Distribution Mains	34,577	34,577	34,577	34,577	34,577	34,577	38,587	38,587	38,587	42,597	42,597	42,597	137,193	45,247
28	333.4	Services	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015
29	334.4	Meters & Meter Installations	29,402	29,402	29,402	29,402	29,402	29,402	30,811	30,811	30,811	32,220	32,220	32,220	33,629	30,703
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	5,990	5,990	5,990	6,510	6,510	8,635	9,017	9,017	9,017	9,017	9,017	9,017	21,089	8,832
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	235,888	235,888	235,888	236,408	236,408	238,533	244,334	244,334	244,334	249,753	249,753	262,153	370,230	252,608
47		Subtotal Land & Land Rights	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896



Schedule of Water Plant in Service By Primary Account- 2007 CWIP to Plant - Jan through December 2007															Florida Public Service Commission	
Zephyr Shores - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [x]															Schedule: A-5 Page: 6 of 8 Preparer: <name>	
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														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains			14,075				1,875			1,875		1,875		19,700
28	333.4	Services														0
29	334.4	Meters & Meter Installations			1,875				1,875			1,875		1,875		7,500
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	15,950	0	0	3,750	0	0	3,750	0	0	3,750	27,200

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Schedule of Water Plant in Service By Primary Account- 2007 Retirements-January through December 2007		FWS Properties											Florida Public Service Commission		
Zephyr Shores - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [x]		Explanation: Provide Retirements that were physically made during 2007											Schedule: A-5 Page: 7 of 8 Preparer: <name>		
Line No.	Acct No.	(1) AccountName	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT													
2	301.1	Organization													0
3	302.1	Franchises													0
4	339.1	Other Plant & Misc. Equipment													0
5		SOURCE OF SUPPLY & PUMPING PLANT													
6	303.2	Land & Land Rights													0
7	304.2	Structures & Improvements													0
8	305.2	Collect. & Impound Reservoirs													0
9	306.2	Lake, River & Other Intakes													0
10	307.2	Wells & Springs													0
11	308.2	Infiltration Galleries & Tunnels													0
12	309.2	Supply Mains													0
13	310.2	Power Generation Equipment													0
14	311.2	Pumping Equipment													0
15	339.2	Other Plant & Misc. Equipment													0
16		WATER TREATMENT PLANT													
17	303.3	Land & Land Rights													0
18	304.3	Structures & Improvements													0
19	311.3	Pumping Equipment													0
20	320.3	Water Treatment Equipment													0
21	339.3	Other Plant & Misc. Equipment													0
22		TRANSMISSION & DISTRIBUTION PLANT													
23	303.4	Land & Land Rights													0
24	304.4	Structures & Improvements													0
25	311.4	Pumping Equipment													0
26	330.4	Distr. Reservoirs & Standpipes													0
27	331.4	Transm. & Distribution Mains			(204)			(859)			(204)			(204)	(1,471)
28	333.4	Services													0
29	334.4	Meters & Meter Installations			(818)			(818)			(818)			(818)	(3,272)
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	(1,022)	0	0	(1,677)	0	0	(1,022)	0	0	(1,022)	(4,743)

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

Schedule of Water Plant in Service By Primary Account- 2007 Adjusted UPIS Balances- December 2006 through December 2007													FWS Properties			Florida Public Service Commission		
Zephyr Shores - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [x]													Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average			Schedule: A-5 Page: 4 of 8 Preparer: <name>		
Line No	Acct No	(1) AccountName	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance		
1		INTANGIBLE PLANT																
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
3	302.1	Franchises	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061		
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
5		SOURCE OF SUPPLY & PUMPING PLANT																
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
7	304.2	Structures & Improvements	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978		
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	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602		
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	35,875	35,875	35,875	35,875	35,875	35,875	35,875	35,875	35,875	35,875	35,875	35,875	35,875	35,875		
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	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136		
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
16		WATER TREATMENT PLANT																
17	303.3	Land & Land Rights	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896		
18	304.3	Structures & Improvements	523	523	523	523	523	523	523	523	523	523	523	523	523	523		
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	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141		
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	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092		
27	331.4	Transm & Distribution Mains	137,193	137,193	137,193	151,064	151,064	151,064	152,080	152,080	152,080	153,751	153,751	153,751	155,422	149,053		
28	333.4	Services	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015		
29	334.4	Meters & Meter Installations	33,629	33,629	33,629	34,686	34,686	34,686	35,743	35,743	35,743	36,800	36,800	36,800	37,857	35,418		
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	349,141	349,141	349,141	364,069	364,069	364,069	366,142	366,142	366,142	368,870	368,870	368,870	371,598	362,790		
															TRUE	TRUE		

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Schedule of Water Plant in Service By Primary Account

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978
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	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602
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	35,875	35,875	35,875	35,875	35,875	35,875	35,875	35,875	35,875	35,875	35,875	35,875	35,875	35,875
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	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896
18	304.3	Structures & Improvements	523	523	523	523	523	523	523	523	523	523	523	523	523	523
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	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141
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	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092
27	331.4	Transm. & Distribution Mains	137,193	137,193	137,193	151,064	151,064	151,064	152,080	152,080	152,080	153,751	153,751	153,751	155,422	149,053
28	333.4	Services	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015
29	334.4	Meters & Meter Installations	33,629	33,629	33,629	34,686	34,686	34,686	35,743	35,743	35,743	36,800	36,800	36,800	37,857	35,418
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	21,089	21,508	22,061	23,114	23,960	24,629	25,296	25,810	26,267	27,093	27,533	27,956	28,492	24,985
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	370,730	370,649	371,202	387,183	388,029	388,698	391,438	391,952	392,409	395,963	396,403	396,826	400,090	387,775
47		Subtotal Land & Land Rights	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896

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

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

108 [] =input field
6431 FWS Zephyr Shores - Water

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

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

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

h2

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

Florida Public Service Commission

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

108 =input field FWS Zephyr Shores - 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

6/2/05

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-9

Zephyr Shores

Page: 2 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending 12/31/05

Historical [X] Projected []

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	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
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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Line No.	Accl 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	423
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0
10	307.2	Wells & Sprngs	0	0	0	0	0	(6,341)
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	9,267
13	310.2	Power Generation Equipment	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	0	0	0	0	0	(4,896)
18	304.3	Structures & Improvements	0	0	0	0	0	(6,987)
19	311.3	Pumping Equipment	0	0	0	0	0	(7,536)
20	320.3	Water Treatment Equipment	0	0	0	0	0	(17,026)
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	12,308
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	15,567
28	333.4	Services	0	0	0	0	0	797
29	334.4	Meters & Meter Installations	0	0	0	0	0	3,675
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	(749)

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

Florida Public Service Commission

Zephyr Shores
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
30	Additions		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance		
2001			
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance		
2002			
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance		
2003			
42	Additions		
43	Retirements		
44	Adjustments		
45	06/30/04 Amend. Order Balance	(7,576)	116,148
2004			
46	Additions	3,635	6,697
47	Retirements	0	0
48	Adjustments	0	0
49	12/31/04 Balance	(3,941)	122,845
2005			
50	Additions	7,290	13,395
51	Retirements	(1,503)	0
52	Adjustments	207	206
53	12/31/05 Balance	2,052	136,446
2006			
54	Additions	7,781	13,045
55	Retirements	(15,630)	(708)
56	Adjustments	1,511	1,506
57	12/31/06 Balance	(4,285)	150,289
2007			
58	Additions	10,755	12,906
59	Retirements	(4,743)	(628)
60	Adjustments	4,218	4,202
61	12/31/07 Balance	5,944	166,770

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

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

FWS Properties

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) AccountName	(2) Prior Year 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT	From LOOKUP						
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	381	381	381	381	381	381	381
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	(8,927)	(8,927)	(8,927)	(8,927)	(8,927)	(8,927)	(8,927)
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	(6,795)	(6,795)	(6,795)	(6,795)	(6,795)	(6,795)	(6,795)
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	8,205	8,205	8,205	8,205	8,205	8,205	8,205
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	(9,289)	(9,289)	(9,289)	(9,289)	(9,289)	(9,289)	(9,289)
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	(17,119)	(17,119)	(17,119)	(17,119)	(17,119)	(17,119)	(17,119)
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	9,608	9,608	9,608	9,608	9,608	9,608	9,608
27	331.4	Transm. & Distribution Mains	14,294	14,294	14,294	14,294	14,294	14,294	14,294
28	333.4	Services	717	717	717	717	717	717	717
29	334.4	Meters & Meter Installations	1,349	1,349	1,349	1,349	1,349	1,349	1,349
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	(7,576)	(7,576)	(7,576)	(7,576)	(7,576)	(7,576)	(7,576)

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Schedule of Water Accumulated Depreciation By Primary Account- 2004 Adjusted UPIS Balances- June through December Balances for Depn Exp Calc				FWS Properties				Florida Public Service Commission					
Zephyr Shores - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected []				Explanation: Provide Adjusted UPIS balances by account for the period beginning 6/30/04 through the year ended 12/31/04				Schedule: A-9 Page: UPIS 4 of 8 Preparer: <name>					
Line No	Acct No	(1) AccountName	(2) Prior Year 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04				
1		INTANGIBLE PLANT											
2	301.1	Organization	0	0	0	0	0	0	0				
3	302.1	Franchises	1,061	1,061	1,061	1,061	1,061	1,061	1,061				
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	38,978	38,978	38,978	38,978	38,978	38,978	38,978				
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	8,602	8,602	8,602	8,602	8,602	8,602	8,602				
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0				
12	309.2	Supply Mains	23,475	23,475	23,475	23,475	23,475	23,475	23,475				
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0				
14	311.2	Pumping Equipment	22,136	22,136	22,136	22,136	22,136	22,136	22,136				
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0				
16		WATER TREATMENT PLANT											
17	303.3	Land & Land Rights	4,896	4,896	4,896	4,896	4,896	4,896	4,896				
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	738	738	738	738	738	738	738				
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	63,092	63,092	63,092	63,092	63,092	63,092	63,092				
27	331.4	Transm. & Distribution Mains	34,450	34,450	34,450	34,450	34,450	34,450	34,450				
28	333.4	Services	2,015	2,015	2,015	2,015	2,015	2,015	2,015				
29	334.4	Meters & Meter Installations	28,841	28,841	28,841	28,841	28,841	28,841	28,841				
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	228,284	228,284	228,284	228,284	228,284	228,284	228,411				

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Schedule of Water Accumulated Depreciation By Primary Account- 2004				FWS Properties						Florida Public Service Commission	
Depreciation Rates for Water Accounts- 2004											
Zephyr Shores - Water				This Schedule shows the Commission Authorized Depreciation rates for 2004						Schedule: A-9	
Docket No. 060368-WS										Page: 2b	
Schedule Year Ended: 2004										Preparer: <name>	
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>											
Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04		
1		INTANGIBLE PLANT	From FWS Depn LOOKUP	Monthly Rates							
2	301.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
3	302.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%		
4	339.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights									
7	304.2	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%		
8	305.2	Collect & Impound Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
9	306.2	Lake, River & Other Intakes	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
10	307.2	Wells & Springs	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%		
11	308.2	Infiltration Galleries & Tunnels	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
12	309.2	Supply Mains	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%		
13	310.2	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		
15	339.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights									
18	304.3	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%		
19	311.3	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		
20	320.3	Water Treatment Equipment	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

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

Explanation: Provide monthly Depreciation Expense for 2004

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

Line No.	Acct No.	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)										
				July	Aug	Sep	Oct	Nov	Dec										
1		INTANGIBLE PLANT																	
2	301.1	Organization		0	0	0	0	0	0	0	0								
3	302.1	Franchises		2	2	2	2	2	2	2	2								
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		98	98	98	98	98	98	98	98								
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		24	24	24	24	24	24	24	24								
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0								
12	309.2	Supply Mains		56	56	56	56	56	56	56	56								
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0								
14	311.2	Pumping Equipment		92	92	92	92	92	92	92	92								
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		3	3	3	3	3	3	3	3								
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		142	142	142	142	142	142	142	142								
27	331.4	Transm. & Distribution Mains		64	64	64	64	64	64	64	64								
28	333.4	Services		4	4	4	4	4	4	4	4								
29	334.4	Meters & Meter Installations		120	120	120	120	120	120	120	120								
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		606	606	606	606	606	606	606	606	3,635							

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

FWS Properties

Florida Public Service Commission

Zephyr Shores - Water
Docket No. 060368-WS
Schedule Year Ended: 2004
Historic 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>

=input field

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

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

FWS Properties

Florida Public Service Commission

Zephyr Shores - 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

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

FWS Properties

Florida Public Service Commission

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

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

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

Line No.	Acct No	(1) AccountName	(2)	(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	381	383	385	388	390	392	394
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	(8,927)	(8,829)	(8,730)	(8,632)	(8,533)	(8,435)	(8,336)
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	(6,795)	(6,771)	(6,747)	(6,723)	(6,699)	(6,676)	(6,652)
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	8,205	8,261	8,317	8,373	8,429	8,484	8,540
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	(9,289)	(9,197)	(9,105)	(9,012)	(8,920)	(8,828)	(8,736)
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	(17,119)	(17,116)	(17,113)	(17,111)	(17,108)	(17,105)	(17,102)
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	9,608	9,750	9,892	10,034	10,176	10,318	10,461
27	331.4	Transm. & Distribution Mains	14,294	14,358	14,422	14,485	14,549	14,613	14,677
28	333.4	Services	717	721	725	730	734	738	742
29	334.4	Meters & Meter Installations	1,349	1,469	1,589	1,710	1,830	1,950	2,070
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	(7,576)	(6,970)	(6,365)	(5,759)	(5,153)	(4,547)	(3,941)
									(3,941)

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

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

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

Florida Public Service Commission

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	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978
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	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602
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	23,475	23,475	23,475	23,475	23,475	23,475	23,475	23,475	23,475	23,475	23,475	23,475	23,475	23,475
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	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	523	523	523	121
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	738	738	738	738	738	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	986
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	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092
27	331.4	Transm & Distribution Mains	34,577	34,577	34,577	34,577	34,577	34,577	34,577	34,577	34,577	34,577	34,577	34,577	34,577	34,577
28	333.4	Services	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015
29	334.4	Meters & Meter Installations	28,841	28,841	28,841	28,841	28,841	28,841	28,841	28,841	28,841	28,841	28,841	28,841	29,402	28,884
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	228,411	228,411	228,411	228,411	228,411	228,814	228,814	228,814	228,814	228,814	229,337	229,337	229,898	228,823

Schedule of Water Accumulated Depreciation By Primary Account - 2005		This Schedule shows the Commission Authorized Depreciation rates for 2005												Florida Public Service Commission			
Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(3) Monthly Rates												(13) Preparer:	(14) Date
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
Zephyr Shores - Water		This Schedule shows the Commission Authorized Depreciation rates for 2005												Schedule: A-9			
Docket No. 060368-WS														Page: 2b			
Schedule Year Ended: 2005														<name>			
Historic [X] or Projected []																	
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%	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%	0.21%	0.21%
4	339.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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%	0.25%	0.25%
7	304.2	Structures & Improvements	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	305.2	Collect. & Impound Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	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%	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%	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%	0.00%	0.00%
12	309.2	Supply Mains	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
13	310.2	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	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%	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%	0.00%	0.00%
16		WATER TREATMENT PLANT															
17	303.3	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%	0.25%	0.25%
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%	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%	0.42%	0.42%
20	320.3	Water Treatment Equipment	4.55%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	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%	0.00%	0.00%
22		TRANSMISSION & DISTRIBUTION PLANT															
23	303.4	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%	0.25%	0.25%
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%	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%	0.42%	0.42%
26	330.4	Dist. Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	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%	0.19%	0.19%
28	333.4	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
29	334.4	Meters & Meter Installations	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	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%	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%	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%	0.00%	0.00%
33		GENERAL PLANT															
34	303.5	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%	0.25%	0.25%
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%	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%	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%	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%	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%	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%	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%	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%	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%	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%	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%	0.00%	0.00%

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

Zephyr Shores - 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														
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		2	2	2	2	2	2	2	2	2	2	2	2	27
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		98	98	98	98	98	98	98	98	98	98	98	98	1,181
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		24	24	24	24	24	24	24	24	24	24	24	24	287
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		56	56	56	56	56	56	56	56	56	56	56	56	671
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		92	92	92	92	92	92	92	92	92	92	92	92	0
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	1,107
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	1	1	1	4
20	320.3	Water Treatment Equipment		3	3	3	3	4	4	4	4	4	4	4	4	0
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	46
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		142	142	142	142	142	142	142	142	142	142	142	142	1,705
27	331.4	Transm. & Distribution Mains		64	64	64	64	64	64	64	64	64	64	64	64	768
28	333.4	Services		4	4	4	4	4	4	4	4	4	4	4	4	50
29	334.4	Meters & Meter Installations		120	120	120	120	120	120	120	120	120	120	120	123	1,444
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		606	606	606	606	607	607	607	607	607	609	609	611	7,290

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

=input field

Florida Public Service Commission

Zephyr Shores - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2005
 Historic or Projected

Explanation: Provide Retirements for 2005

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs		0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services		0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations		0	0	0	0	0	0	0	0	0	0	0	(1,503)	(1,503)
30	335.4	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention		0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Intangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL		0	0	0	0	0	0	0	0	0	0	0	(1,503)	(1,503)

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

Florida Public Service Commission

Zephyr Shores - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2005
 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: IA-9
 Page: 8 of 8
 Preparer: <name>

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

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

Florida Public Service Commission

Zephyr Shores - 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)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	394	396	399	401	403	405	408	410	412	414	416	419	421	408
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	(8,336)	(8,238)	(8,140)	(8,041)	(7,943)	(7,844)	(7,746)	(7,647)	(7,549)	(7,451)	(7,352)	(7,254)	(7,155)	(7,746)
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	(6,652)	(6,628)	(6,604)	(6,580)	(6,556)	(6,532)	(6,508)	(6,484)	(6,460)	(6,437)	(6,413)	(6,389)	(6,365)	(6,508)
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	8,540	8,596	8,652	8,708	8,764	8,820	8,876	8,932	8,988	9,043	9,099	9,155	9,211	8,876
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	(8,736)	(8,643)	(8,551)	(8,459)	(8,367)	(8,274)	(8,182)	(8,090)	(7,998)	(7,906)	(7,813)	(7,721)	(7,629)	(8,182)
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	1	3	4	1
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	(17,102)	(17,099)	(17,097)	(17,094)	(17,091)	(17,087)	(17,082)	(17,078)	(17,074)	(17,069)	(17,065)	(17,061)	(17,056)	(17,081)
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	10,461	10,603	10,745	10,887	11,029	11,171	11,313	11,455	11,597	11,739	11,882	12,024	12,166	11,313
27	331.4	Transm. & Distribution Mains	14,677	14,741	14,805	14,869	14,933	14,997	15,061	15,125	15,189	15,253	15,317	15,381	15,445	15,061
28	333.4	Services	742	746	751	755	759	763	767	772	776	780	784	788	793	767
29	334.4	Meters & Meter Installations	2,070	2,190	2,310	2,431	2,551	2,671	2,791	2,911	3,031	3,152	3,272	3,392	2,011	2,676
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	(3,941)	(3,335)	(2,730)	(2,124)	(1,518)	(910)	(303)	305	912	1,520	2,129	2,737	1,846	(416)
		TRUE														1,846

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Zephyr Shores

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Schedule: A-9

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	394	396	399	401	403	405	408	410	412	414	416	419	421	408
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	(8,336)	(8,238)	(8,140)	(8,041)	(7,943)	(7,844)	(7,746)	(7,647)	(7,549)	(7,451)	(7,352)	(7,254)	(7,155)	(7,746)
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	(6,652)	(6,628)	(6,604)	(6,580)	(6,556)	(6,532)	(6,508)	(6,484)	(6,460)	(6,437)	(6,413)	(6,389)	(6,365)	(6,508)
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	8,540	8,596	8,652	8,708	8,764	8,820	8,876	8,932	8,988	9,043	9,099	9,155	9,211	8,876
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	(8,736)	(8,643)	(8,551)	(8,459)	(8,367)	(8,274)	(8,182)	(8,090)	(7,998)	(7,906)	(7,813)	(7,721)	(7,629)	(8,182)
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	1	3	4	1
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	(17,102)	(17,099)	(17,097)	(17,094)	(17,091)	(17,087)	(17,082)	(17,078)	(17,074)	(17,069)	(17,065)	(17,061)	(17,056)	(17,081)
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	10,461	10,603	10,745	10,887	11,029	11,171	11,313	11,455	11,597	11,739	11,882	12,024	12,166	11,313
27	331.4	Transm. & Distribution Mains	14,677	14,741	14,805	14,869	14,933	14,997	15,061	15,125	15,189	15,253	15,317	15,381	15,445	15,061
28	333.4	Services	742	746	751	755	759	763	767	772	776	780	784	788	793	767
29	334.4	Meters & Meter Installations	2,070	2,190	2,310	2,431	2,551	2,671	2,791	2,911	3,031	3,152	3,272	3,392	2,011	2,676
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	8	59	124	207	31
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		(3,941)	(3,335)	(2,730)	(2,124)	(1,518)	(910)	(303)	305	912	1,528	2,188	2,861	2,052	(386)
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

90h

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

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978
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	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602
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	23,475	23,475	23,475	23,475	23,475	23,475	23,475	23,475	23,475	23,475	23,475	35,875	35,875	25,383
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	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896
18	304.3	Structures & Improvements	523	523	523	523	523	523	523	523	523	523	523	523	523	523
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	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141
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	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092
27	331.4	Transm. & Distribution Mains	34,577	34,577	34,577	34,577	34,577	34,577	38,587	38,587	42,597	42,597	42,597	42,597	137,193	45,247
28	333.4	Services	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015
29	334.4	Meters & Meter Installations	29,402	29,402	29,402	29,402	29,402	29,402	30,811	30,811	30,811	32,220	32,220	32,220	33,629	30,703
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	229,898	229,898	229,898	229,898	229,898	229,898	235,317	235,317	235,317	240,736	240,736	253,136	349,141	243,776

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

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2) Annual Rate	Change to Guideline Lives												(15) Memo Guideline Rates	(16) Memo Guideline Lives		
				(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) Monthly Rates		(8) May	(9) Jun	(10) Jul	(11) Aug	(12) Sep	(13) Oct			(14) Nov	(14) Dec
1		INTANGIBLE PLANT																	
2	301.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
3	302.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
4	339.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
5		SOURCE OF SUPPLY & PUMPING PLANT																	
6	303.2	Land & Land Rights																	
7	304.2	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
8	305.2	Collect & Impound Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	2.00%	50
9	306.2	Lake, River & Other Intakes	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
10	307.2	Wells & Springs	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.33%	40
11	308.2	Infiltration Galleries & Tunnels	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
12	309.2	Supply Mains	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	2.86%	35
13	310.2	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
15	339.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
16		WATER TREATMENT PLANT																	
17	303.3	Land & Land Rights																	
18	304.3	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
19	311.3	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
20	320.3	Water Treatment Equipment	4.55%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	4.55%	22
21	339.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
22		TRANSMISSION & DISTRIBUTION PLANT																	
23	303.4	Land & Land Rights																	
24	304.4	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
25	311.4	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
26	330.4	Distr. Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	2.70%	37
27	331.4	Transm. & Distribution Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%	43
28	333.4	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
29	334.4	Meters & Meter Installations	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
30	335.4	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%	45
31	336.4	Backflow Prevention	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
32	339.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	4.00%	25
33		GENERAL PLANT																	
34	303.5	Land & Land Rights																	
35	304.5	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
36	340.5	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
37	340.51	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	16.67%	6
38	341.5	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	16.67%	6
39	342.5	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
40	343.5	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	6.25%	16
41	344.5	Laboratory Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
42	345.5	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	8.33%	12
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	10.00%	10
44	347.5	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
45	348.5	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	10.00%	10

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

Florida Public Service Commission

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

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

Explanation: Provide the monthly Depreciation Expense for 2006

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		2	2	2	2	2	2	2	2	2	2	2	2	27
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	98	98	98	98	98	102	102	102	102	102	102	102	102	1,206
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	24	24	24	24	24	24	24	24	24	24	24	24	24	287
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	56	56	56	56	56	56	56	56	56	56	56	85	85	730
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	92	92	92	92	92	92	92	92	92	92	92	92	92	1,107
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	1	1	1	1	1	1	1	1	1	1	1	1	1	16
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	4	4	4	4	4	4	4	4	4	4	4	4	4	52
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	142	142	142	142	142	142	142	142	142	142	142	142	142	1,705
27	331.4	Transm. & Distribution Mains	64	64	64	64	67	75	75	75	83	83	83	83	266	1,061
28	333.4	Services	4	4	4	4	4	4	4	4	4	4	4	4	4	50
29	334.4	Meters & Meier Installations	123	123	123	123	123	128	128	128	134	134	134	140	140	1,541
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		611	611	611	611	617	631	631	631	645	645	674	863	7,781

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

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

Explanation: Provide Retirements for 2006

Florida Public Service Commission

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

Line No	Acct No	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) 2006
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs		0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains		0	0	0	0	0	(490)	0	0	(490)	0	0	(11,377)	(12,357)
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	(1,091)	0	0	(1,091)	0	0	(1,091)	(3,273)
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	(1,581)	0	0	(1,581)	0	0	(12,468)	(15,630)

hh

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Schedule of Water Accumulated Depreciation By Primary Account - 2006	Florida Public Service Commission	Schedule: A-9	Page: 8 of 8	Preparer: <name>	Historic [] or Projected [x]											
					DocId: No. 060368-W5	Schedule Year Ended: 2006	Explanation: Provide Adjustments to the Accumulated Depreciation Balances in Mandatory Order other than changes resulting from Depreciation Expense or Plant Retirements.									
Line	AccountName	No	Acct	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1	INTANGIBLE PLANT															0
2	Organization	301 1														0
3	Franchises	302 1														0
4	Other Plant & Misc. Equipment	339 1														0
5	SOURCE OF SUPPLY & PUMPING PLANT															0
6	Land & Land Rights	303 2														0
7	Structures & Improvements	304 2														0
8	Collect & Impound Reservoirs	305 2														0
9	Lake, River & Other Inakes	306 2														0
10	Wells & Springs	307 2														0
11	Infiltration Galleries & Tunnels	308 2														0
12	Supply Mains	309 2														0
13	Power Generation Equipment	310 2														0
14	Pumping Equipment	311 2														0
15	Other Plant & Misc. Equipment	339 2														0
16	WATER TREATMENT PLANT															0
17	Land & Land Rights	303 3														0
18	Structures & Improvements	304 3														0
19	Pumping Equipment	311 3														0
20	Water Treatment Equipment	320 3														0
21	Other Plant & Misc. Equipment	339 3														0
22	TRANSMISSION & DISTRIBUTION PLANT															0
23	Land & Land Rights	303 4														0
24	Structures & Improvements	304 4														0
25	Pumping Equipment	311 4														0
26	Dist. Reservoirs & Standpipes	330 4														0
27	Transm. & Distribution Mains	331 4														0
28	Services	333 4														0
29	Meters & Meter Installations	334 4														0
30	Hydrants	335 4														0
31	Backflow Prevention	336 4														0
32	Other Plant & Misc. Equipment	339 4														0
33	GENERAL PLANT															0
34	Land & Land Rights	303 5														0
35	Structures & Improvements	304 5														0
36	Office Furniture & Equipment	340 5														0
37	Computer Equipment	340 51														0
38	Transportation Equipment	341 5														0
39	Stores Equipment	342 5														0
40	Tools, Shop & Garage Equipment	343 5														0
41	Laboratory Equipment	344 5														0
42	Power Operated Equipment	345 5														0
43	Communication Equipment	346 5														0
44	Miscellaneous Equipment	347 5														0
45	Other Tangible Plant	348 5														0
46	TOTAL															0

Schedule of Water Accumulated Depreciation-2006

Florida Public Service Commission

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

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	12/31/06	Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	421	423	425	427	430	432	434	436	438	441	443	445	447	434
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	(7,155)	(7,057)	(6,958)	(6,860)	(6,762)	(6,660)	(6,559)	(6,457)	(6,356)	(6,254)	(6,153)	(6,051)	(5,950)	(6,556)
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	(6,365)	(6,341)	(6,317)	(6,293)	(6,269)	(6,245)	(6,222)	(6,198)	(6,174)	(6,150)	(6,126)	(6,102)	(6,078)	(6,222)
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	9,211	9,267	9,323	9,379	9,435	9,491	9,546	9,602	9,658	9,714	9,770	9,825	9,881	9,553
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	(7,629)	(7,537)	(7,444)	(7,352)	(7,260)	(7,168)	(7,075)	(6,983)	(6,891)	(6,799)	(6,706)	(6,614)	(6,522)	(7,075)
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	4	5	7	8	9	11	12	13	15	16	17	19	20	12
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	(17,056)	(17,052)	(17,048)	(17,044)	(17,039)	(17,035)	(17,031)	(17,026)	(17,022)	(17,018)	(17,013)	(17,009)	(17,005)	(17,031)
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	12,166	12,308	12,450	12,592	12,734	12,876	13,018	13,160	13,303	13,445	13,587	13,729	13,871	13,018
27	331.4	Transm. & Distribution Mains	15,445	15,509	15,573	15,637	15,702	15,769	15,833	15,898	15,963	16,028	16,093	16,158	16,223	15,585
28	333.4	Services	793	797	801	805	809	814	818	822	826	830	835	839	843	818
29	334.4	Meters & Meter Installations	2,011	2,134	2,256	2,379	2,501	2,624	2,746	2,869	2,991	3,114	3,237	3,359	3,482	2,757
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	1,846	2,457	3,068	3,679	4,290	4,907	3,957	4,588	5,219	4,282	4,927	5,601	(6,004)	3,294
			TRUE												(6,003.72)	

1602

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Zephyr Shores

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	421	423	425	427	430	432	434	436	438	441	443	445	447	434
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	(7,155)	(7,057)	(6,958)	(6,860)	(6,762)	(6,660)	(6,559)	(6,457)	(6,356)	(6,254)	(6,153)	(6,051)	(5,950)	(6,556)
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	(6,365)	(6,341)	(6,317)	(6,293)	(6,269)	(6,245)	(6,222)	(6,198)	(6,174)	(6,150)	(6,126)	(6,102)	(6,078)	(6,222)
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	9,211	9,267	9,323	9,379	9,435	9,491	9,546	9,602	9,658	9,714	9,770	9,855	9,941	9,553
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	(7,629)	(7,537)	(7,444)	(7,352)	(7,260)	(7,168)	(7,075)	(6,983)	(6,891)	(6,799)	(6,706)	(6,614)	(6,522)	(7,075)
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	4	5	7	8	9	11	12	13	15	16	17	19	20	12
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	(17,056)	(17,052)	(17,048)	(17,044)	(17,039)	(17,035)	(17,031)	(17,026)	(17,022)	(17,018)	(17,013)	(17,009)	(17,005)	(17,031)
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	12,166	12,308	12,450	12,592	12,734	12,876	13,018	13,160	13,303	13,445	13,587	13,729	13,871	13,018
27	331.4	Transm. & Distribution Mains	15,445	15,509	15,573	15,637	15,702	15,769	15,833	15,928	15,503	15,095	15,178	15,261	4,149	14,585
28	333.4	Services	793	797	801	805	809	814	818	822	826	830	835	839	843	818
29	334.4	Meters & Meter Installations	2,011	2,134	2,256	2,379	2,501	2,624	1,661	1,790	1,918	961	1,096	1,230	279	1,757
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	207	290	373	464	554	674	799	924	1,050	1,175	1,300	1,425	1,718	843
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	2,052	2,747	3,441	4,143	4,844	5,581	4,756	5,513	6,289	5,457	6,227	7,026	(4,285)	4,136
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

99h

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

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

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

Florida Public Service Commission
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	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978	38,978
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	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602
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	35,875	35,875	35,875	35,875	35,875	35,875	35,875	35,875	35,875	35,875	35,875	35,875	35,875	35,875
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	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896
18	304.3	Structures & Improvements	523	523	523	523	523	523	523	523	523	523	523	523	523	523
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	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141
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	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092
27	331.4	Transm. & Distribution Mains	137,193	137,193	137,193	151,064	151,064	151,064	152,080	152,080	152,080	153,751	153,751	153,751	155,422	149,053
28	333.4	Services	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015
29	334.4	Meters & Meter Installations	33,629	33,629	33,629	34,686	34,686	34,686	35,743	35,743	35,743	36,800	36,800	36,800	37,857	35,418
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	349,141	349,141	349,141	364,069	364,069	364,069	366,142	366,142	366,142	368,870	368,870	368,870	371,598	362,790

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

Florida Public Service Commission

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

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

Florida Public Service Commission

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

Explanation: Provide the monthly Depreciation Expense for 2007

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

Line No.	Acct No.	(1) AccountName	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 2007 Total
1		INTANGIBLE PLANT													
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	2	2	2	2	2	2	2	2	2	2	2	2	27
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	102	102	102	102	102	102	102	102	102	102	102	102	1,218
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	24	24	24	24	24	24	24	24	24	24	24	24	287
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	85	85	85	85	85	85	85	85	85	85	85	85	1,025
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	92	92	92	92	92	92	92	92	92	92	92	92	1,107
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	1	1	1	1	1	1	1	1	1	1	1	1	16
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	4	4	4	4	4	4	4	4	4	4	4	4	52
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	142	142	142	142	142	142	142	142	142	142	142	142	1,705
27	331.4	Transm. & Distribution Mains	266	266	293	293	293	295	295	295	298	298	298	301	3,489
28	333.4	Services	4	4	4	4	4	4	4	4	4	4	4	4	50
29	334.4	Meters & Meter Installations	140	140	145	145	145	149	149	149	153	153	153	158	1,778
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	863	863	895	895	895	901	901	901	909	909	909	916	10,754.56
															10,754.56

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

Florida Public Service Commission

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

[] =input field
Explanation: Provide Retirements for 2007

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 2007 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs		0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains		0	0	(204)	0	0	(859)	0	0	(204)	0	0	(204)	(1,471)
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	(818)	0	0	(818)	0	0	(818)	0	0	(818)	(3,272)
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	(1,022)	0	0	(1,677)	0	0	(1,022)	0	0	(1,022)	(4,743)

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

Florida Public Service Commission

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

[] =input field

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

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

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

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

Florida Public Service Commission

Zephyr Shores - Water
 Docket No. 060368-W5
 Schedule Year Ended: 2007
 Historic [] or Projected [x]

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

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

Line No.	Acct No.	(1) Account Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average Balance
			12/31/06	01/31/07	02/28/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07	
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	447	450	452	454	456	458	461	463	465	467	469	472	474	461
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	(5,950)	(5,848)	(5,747)	(5,645)	(5,543)	(5,442)	(5,340)	(5,239)	(5,137)	(5,036)	(4,934)	(4,833)	(4,731)	(5,340)
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	(6,078)	(6,054)	(6,030)	(6,006)	(5,983)	(5,959)	(5,935)	(5,911)	(5,887)	(5,863)	(5,839)	(5,815)	(5,791)	(5,935)
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	9,941	10,026	10,112	10,197	10,283	10,368	10,453	10,539	10,624	10,710	10,795	10,880	10,966	10,453
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	(6,522)	(6,430)	(6,338)	(6,245)	(6,153)	(6,061)	(5,969)	(5,876)	(5,784)	(5,692)	(5,600)	(5,507)	(5,415)	(5,969)
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	20	22	23	24	26	27	28	30	31	32	34	35	36	28
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	(17,005)	(17,000)	(16,996)	(16,992)	(16,987)	(16,983)	(16,979)	(16,974)	(16,970)	(16,966)	(16,961)	(16,957)	(16,953)	(16,979)
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	13,871	14,013	14,155	14,297	14,439	14,581	14,724	14,866	15,008	15,150	15,292	15,434	15,576	14,724
27	331.4	Transm. & Distribution Mains	4,149	4,415	4,681	4,770	5,063	5,355	4,791	5,086	5,381	5,475	5,773	6,071	6,168	5,167
28	333.4	Services	843	847	851	856	860	864	868	872	877	881	885	889	893	868
29	334.4	Meters & Meter Installations	279	419	559	(114)	30	175	(494)	(345)	(196)	(861)	(708)	(554)	(1,215)	(233)
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	(6,003.72)	(5,140)	(4,277)	(4,405)	(3,510)	(2,616)	(3,392)	(2,491)	(1,590)	(1,703)	(795)	114	8	(2,754)
			FALSE												FALSE	

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Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
 Zephyr Shores
 Docket No. 060368-WS
 Schedule Year Ending 12/31/07
 Historical [] Projected [X]

Florida Public Service Commission

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	447	450	452	454	456	458	461	463	465	467	469	472	474	461
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	(5,950)	(5,848)	(5,747)	(5,645)	(5,543)	(5,442)	(5,340)	(5,239)	(5,137)	(5,036)	(4,934)	(4,833)	(4,731)	(5,340)
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	(6,078)	(6,054)	(6,030)	(6,006)	(5,983)	(5,959)	(5,935)	(5,911)	(5,887)	(5,863)	(5,839)	(5,815)	(5,791)	(5,935)
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	9,941	10,026	10,112	10,197	10,283	10,368	10,453	10,539	10,624	10,710	10,795	10,880	10,966	10,453
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	(6,522)	(6,430)	(6,338)	(6,245)	(6,153)	(6,061)	(5,969)	(5,876)	(5,784)	(5,692)	(5,600)	(5,507)	(5,415)	(5,969)
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	20	22	23	24	26	27	28	30	31	32	34	35	36	28
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	(17,005)	(17,000)	(16,996)	(16,992)	(16,987)	(16,983)	(16,979)	(16,974)	(16,970)	(16,966)	(16,961)	(16,957)	(16,953)	(16,979)
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	13,871	14,013	14,155	14,297	14,439	14,581	14,724	14,866	15,008	15,150	15,292	15,434	15,576	14,724
27	331.4	Transm. & Distribution Mains	4,149	4,115	4,681	4,770	5,063	5,355	4,791	5,086	5,381	5,475	5,773	6,071	6,168	5,167
28	333.4	Services	843	847	851	856	860	864	868	872	877	881	885	889	893	868
29	334.4	Meters & Meter Installations	279	419	559	(114)	30	175	(494)	(345)	(196)	(861)	(708)	(554)	(1,215)	(233)
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	1,718	2,017	2,323	2,644	2,977	3,319	3,671	4,029	4,394	4,770	5,153	5,541	5,937	3,730
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	(4,285)	(3,123)	(1,954)	(1,760)	(533)	704	279	1,538	2,804	3,067	4,358	5,655	5,944	976
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Line	No	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Schedule of Water Contributions in Aid of Construction by Classification-2004 June through December CIAC Balances per Books-2004 Zephyr Shores - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [X] or Projected [] Explanation: Provide the CIAC Balances by month by Classification FWS Zephyr Shores - Water 6431 271 Input field										
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.										
		Cash CIAC	0	0	0	0	0	0	0	
		Water Treatment Equipment	0	0	0	0	0	0	0	
		Meter Fees	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	

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

CIAC Balances per Books- 2005

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

271 [] =input field
 6431 FWS Zephyr Shores - Water
 Explanation: Provide the CIAC Balances by month by Classification for 2005

Florida Public Service Commission

Schedule: A-12
 Page: 2 of
 Preparer:

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

SHA

SHA

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance
Zephyr Shores
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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Schedule of Water Contributions in Aid of Construction by Classification- 2006							Florida Public Service Commission		
CIAC Balances per Books- 2006									
Zephyr Shores - Water		271	6431	=input field	FWS	Zephyr Shores - Water	Schedule:	A-12	
Docket No. 060368-WS		Explanation: Provide the CIAC Balances by month by Classification for 2006					Preparer:	2 of	
Schedule Year Ended: 2006									
Historic [x] or Projected [x]									
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)		
Cash CIAC:							from Adj bal		
1	Water Treatment Equipment	0	0	0	0	0	43,642		
2	Meter Fees	0	0	0	0	0	5,305		
3	Main Extension Charge	0	0	0	0	0	0		
4	Service Installation Fees	0	0	0	0	0	297		
5	Total Cash CIAC	0	0	0	0	0	49,244		
Property CIAC:							from Adj bal		
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0		
7	T&D Mains	0	0	0	0	0	0		
8	Services	0	0	0	0	0	0		
9	Meters/Meter Installation	0	0	0	0	0	0		
10	Hydrants	0	0	0	0	0	0		
11	Total Property CIAC	0	0	0	0	0	0		
12	Total Water CIAC	0	0	0	0	0	49,244		

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

Florida Public Service Commission

Zephyr Shores
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-11 continued

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		
24	Adjustments		
25	12/31/00 Balance		
2001			
26	Additions		
27	Adjustments		
28	12/31/01 Balance		
2002			
29	Additions		
30	Adjustments		
31	12/31/02 Balance		
2003			
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	49,244	83,582
2004			
35	Additions	0	0
36	Adjustments	0	0
37	12/31/04 Balance	49,244	83,582
2005			
38	Additions	0	0
39	Adjustments	0	0
40	12/31/05 Balance	49,244	83,582
2006			
41	Additions	0	1,951
42	Adjustments	0	0
43	12/31/06 Balance	49,244	85,533
2007			
44	Additions	0	0
45	Adjustments	0	0
46	12/31/07 Balance	49,244	85,533

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

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CONVERT AMENDATORY ORDER BALANCES

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

Florida Public Service Commission

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

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

Schedule: A-12
 Page:
 Preparer:

	Cronin Jackson 06/30/04	Amendatory Order Adjustment	Allocation to match Amendatory Order Total @ 6/30/04	Categories-lines 22 to 35 below
H. LOOKUP				
1	Cash CIAC:			
2	Capacity Charges 271.1	0	0	Water Treatment Equipment
3	Meter Fees 5,305		5,305	Meter Fees
4	CIAC-1999 Acquisition 43,638		43,638	Water Treatment Equipment
5	Unclaimed Refunds 5		5	Water Treatment Equipment
6	Main Ext Charge 0		0	Main Extension Charge
7	Serv Install Charge 297		297	Service Installation Charge
7	Total Cash CIAC 49,244	0	49,244	
Property CIAC 271.5 271.5				
8	Dist Res & Standpipes 330.4	0	0	Dist Res & Standpipes
9	T&D Mains 331.4	0	0	T&D Mains
10	Services 303.4	0	0	Services
11	Meter/Meter Installation 308.4	0	0	Meter/Meter Installation
21	Hydrants 335.4	0	0	Hydrants
22	Total Property CIAC 0	0	0	
23	Total Water CIAC 49,244	0	49,244	

should be 49,244 <diff

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

Line No.	Description	Amendatory Order Balances as Calculated
24	Cash CIAC:	
25	Water Treatment Equipment	43,642
26	Meter Fees	5,305
27	Main Extension Charge	0
27	Service Installation Fees	297
28	Total Cash CIAC	49,244
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	49,244

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Zephyr Shores - Water		input field						
Docket No. 060368-WS		Explanation: Provide the CIAC Balances by month by Classification based on amounts in the PSC's Amendatory Order						
Schedule Year Ended: 2004								
Historic [x] or Projected []								
	(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	43,642	43,642	43,642	43,642	43,642	43,642	43,642
2	Meter Fees	5,305	5,305	5,305	5,305	5,305	5,305	5,305
3	Main Extension Charge	0	0	0	0	0	0	0
4	Service Installation Fees	297	297	297	297	297	297	297
5	Total Cash CIAC	49,244	49,244	49,244	49,244	49,244	49,244	49,244
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 CAC	49,244	49,244	49,244	49,244	49,244	49,244	49,244
		TRUE						

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

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

[Redacted] input field

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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	
Zephyr Shores - Water								Page:	4 of 8	
Docket No. 060368-WS								Preparer:		
Schedule Year Ended: 2004								Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 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.		
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>										
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	43,642	43,642	43,642	43,642	43,642	43,642	43,642		
2	Meter Fees	5,305	5,305	5,305	5,305	5,305	5,305	5,305		
3	Main Extension Charge	0	0	0	0	0	0	0		
4	Service Installation Fees	297	297	297	297	297	297	297		
5	Total Cash CIAC	49,244	49,244	49,244	49,244	49,244	49,244	49,244		
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	49,244	49,244	49,244	49,244	49,244	49,244	49,244		
									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
9		Meters/Meter Installation													0
8		Services													0
7		T&D Mains													0
6		Dist Reservoirs & Standpipes													0
		Property CIAC													0
5		Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
4		Service Installation Fees													0
3		Main Extension Charge													0
2		Meter Fees													0
1		Water Treatment Equipment													0
		Cash CIAC													0
(1)			(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Zephyr Shores - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []			Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2005												
Schedule of Water Contributions in Aid of Construction by Classification- 2005 Adjustments to CIAC-2005 Zephyr Shores - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []			Florida Public Service Commission Schedule: A-12 Page: 8 of 8 Preparer:												
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
9		Meters/Meter Installation													0
8		Services													0
7		T&D Mains													0
6		Dist Reservoirs & Standpipes													0
		Property CIAC													0
5		Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
4		Service Installation Fees													0
3		Main Extension Charge													0
2		Meter Fees													0
1		Water Treatment Equipment													0
		Cash CIAC													0
(1)			(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
CIAC Additions - 2005 Schedule of Water Contributions in Aid of Construction by Classification- 2005 Zephyr Shores - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []			Explanation: Provide a Schedule showing additions to CIAC during 2005												
CIAC Additions - 2005 Schedule of Water Contributions in Aid of Construction by Classification- 2005 Zephyr Shores - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []			Florida Public Service Commission Schedule: A-12 Page: 6 of 8 Preparer:												
12		Total Water CIAC	320	334	331	333	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
9		Meters/Meter Installation													0
8		Services													0
7		T&D Mains													0
6		Dist Reservoirs & Standpipes													0
		Property CIAC													0
5		Total Cash CIAC	320	334	331	333	0	0	0	0	0	0	0	0	0
4		Service Installation Fees													0
3		Main Extension Charge													0
2		Meter Fees													0
1		Water Treatment Equipment													0
		Cash CIAC													0
(1)			(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
CIAC Additions - 2005 Schedule of Water Contributions in Aid of Construction by Classification- 2005 Zephyr Shores - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []			Florida Public Service Commission Schedule: A-12 Page: 6 of 8 Preparer:												
CIAC Additions - 2005 Schedule of Water Contributions in Aid of Construction by Classification- 2005 Zephyr Shores - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []			Florida Public Service Commission Schedule: A-12 Page: 8 of 8 Preparer:												

these rows are
 extracted from the
 FWS456CIAC tab

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

Florida Public Service Commission

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

Explanation: Provide Adjusted CIAC balances by account for 2005

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

Line No.	Description	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642
2	Meter Fees	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	297	297	297	297	297	297	297	297	297	297	297	297	297	297
5	Total Cash CIAC	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244

TRUE

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Zephyr Shores

Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: A-12

Page: 3 of 5

Preparer: Robert M. Griffin

Explanation: Provide the Adjusted monthly and average CIAC balances by classification. If a projected year is employed, provide breakdown for test year, base year and 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	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642
2	Meter Fees	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	297	297	297	297	297	297	297	297	297	297	297	297	297	297
5	Total Cash CIAC	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100
17	Total Cash CIAC	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582

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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													
Zephyr Shores - Water		Page: 6 of 8													
Docket No. 060368-WS		Preparer:													
Schedule Year Ended: 2006															
Historic [x] or Projected [x]															
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2006	Total
1	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
6	Property CIAC														
7	Dist Reservoirs & Standpipes														
8	T&D Mains														
9	Services														
10	Meters/Meter Installation														
11	Hydrants														
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Schedule of Water Contributions in Aid of Construction by Classification - 2006		Florida Public Service Commission													
CIAC Additions - 2006		Schedule: A-12													
Zephyr Shores - Water		Page: 8 of 8													
Docket No. 060368-WS		Preparer:													
Schedule Year Ended: 2006															
Historic [x] or Projected [x]															
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2006	Total
1	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
6	Property CIAC														
7	Dist Reservoirs & Standpipes														
8	T&D Mains														
9	Services														
10	Meters/Meter Installation														
11	Hydrants														
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	
Zephyr Shores - Water														Page: 4 of 8	
Docket No. 060368-WS														Preparer:	
Explanation: Provide Adjusted CIAC balances by account for 2006															
Schedule Year Ended: 2006															
Historic [x] or Projected [x]															
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642
2	Meter Fees	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	297	297	297	297	297	297	297	297	297	297	297	297	297	297
5	Total Cash CIAC	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244
														TRUE	

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance
Zephyr Shores
 Docket No. 060368-WS
 Test Year Ending 12/31/06

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

Explanation: Provide the **Adjusted** monthly and average CIAC balances by classification. If a projected year is employed, provide breakdown for last 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	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642
2	Meter Fees	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	297	297	297	297	297	297	297	297	297	297	297	297	297	297
5	Total Cash CIAC	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	74,482	74,482	74,482	74,482	74,482	74,482	74,915	74,915	74,915	75,349	75,349	75,349	75,782	74,882
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	160	160	160	320	320	320	480	148
16	Service Installation Fees	9,100	9,100	9,100	9,100	9,100	9,100	9,157	9,157	9,157	9,214	9,214	9,214	9,271	9,153
17	Total Cash CIAC	83,582	83,582	83,582	83,582	83,582	83,582	84,232	84,232	84,232	84,883	84,883	84,883	85,533	84,182
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	83,582	83,582	83,582	83,582	83,582	83,582	84,232	84,232	84,232	84,883	84,883	84,883	85,533	84,182

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Schedule of Water Contributions in Aid of Construction by Classification- 2007		Florida Public Service Commission														
Zephyr Shores - Water		Schedule: A-12														
Docket No. 060368-WS		Page: 6 of 8														
Schedule Year Ended: 2007		Preparer:														
Historic [] or Projected [X]																
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	Total
Cash CIAC:																
1	Water Treatment Equipment															0
2	Meter Fees															0
3	Main Extension Charge															0
4	Service Installation Fees															0
5	Total Cash CIAC															0
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
12	Total Water CIAC															0
Schedule of Water Contributions in Aid of Construction by Classification- 2007		Florida Public Service Commission														
Zephyr Shores - Water		Schedule: A-12														
Docket No. 060368-WS		Page: 8 of 8														
Schedule Year Ended: 2007		Preparer:														
Historic [] or Projected [X]																
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	Total
Cash CIAC:																
1	Water Treatment Equipment															0
2	Meter Fees															0
3	Main Extension Charge															0
4	Service Installation Fees															0
5	Total Cash CIAC															0
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
12	Total Water CIAC															0

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Schedule of Water Contributions in Aid of Construction by Classification- 2007 Adjusted CIAC Balances- 2007													Florida Public Service Commission		
Zephyr Shores - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [X]													Schedule: A-12 Page: 4 of 8 Preparer:		
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	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642
2	Meter Fees	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	Service Installation Fees	297	297	297	297	297	297	297	297	297	297	297	297	297	
5	Total Cash CIAC	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	
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	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	
													TRUE		
													4 yr	FALSE	

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Schedule of Water Contributions in Aid of Construction By Classification
 Test Year Average balance
Zephyr Shores
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 Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642
2	Meter Fees	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	297	297	297	297	297	297	297	297	297	297	297	297	297	297
5	Total Cash CIAC	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	75,782	75,782	75,782	75,782	75,782	75,782	75,782	75,782	75,782	75,782	75,782	75,782	75,782	75,782
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	480	480	480	480	480	480	480	480	480	480	480	480	480	480
16	Service Installation Fees	9,271	9,271	9,271	9,271	9,271	9,271	9,271	9,271	9,271	9,271	9,271	9,271	9,271	9,271
17	Total Cash CIAC	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533

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Schedule of Water Amortization of CIAC by Classification- 2004 June through December Accum Amort CIAC Balances per Books- 2004								Florida Public Service Commission	
Zephyr Shores - Water		272	6431	FWS	Zephyr Shores - Water			Schedule:	A-14
Docket No. 060368-WS		Explanation: Provide the Amort of CIAC Balances per books by month by Classification beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA) through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.						Page:	2 of 2
Schedule Year Ended: 2004								Preparer:	
Historic [x] or Projected []									
Line No.	(1) Description	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04	
Cash CIAC:									
1	Water Treatment Equipment	0	0	0	0	0	0	0	
2	Meter Fees	0	0	0	0	0	0	0	
3	Main Extension Charge	0	0	0	0	0	0	0	
4	Service Installation Fees	0	0	0	0	0	0	0	
5	Total Cash CIAC	0	0	0	0	0	0	0	
Property CIAC:									
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	
7	T&D Mains	0	0	0	0	0	0	0	
8	Services	0	0	0	0	0	0	0	
9	Meters/Meter Installation	0	0	0	0	0	0	0	
10	Hydrants	0	0	0	0	0	0	0	
11	Total Property CIAC	0	0	0	0	0	0	0	
12	Total Water CIAC	0	0	0	0	0	0	0	

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

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Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Zephyr Shores
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-14
 Page: 2 of 5
 Preparer: Robert M. Griffin

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

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

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

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Schedule of Water Amortization of CIAC by Classification- 2006							Florida Public Service Commission	
Zephyr Shores - Water		272	6431	FWS	Zephyr Shores - Water		Schedule: A-14	
Docket No. 060368-WS		Explanation: Provide the Amort of CIAC Balances by month by Classification for the year ended 12/31/06						Page: 2 of 2
Schedule Year Ended: 2006								Preparer:
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

**Zephyr Shores
Docket No. 060368-WS**

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

Projected Test Year Ending 12/31/07

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
23	Additions		
24	Adjustments		
25	12/31/00 Balance		
2001			
26	Additions		
27	Adjustments		
28	12/31/01 Balance		
2002			
29	Additions		
30	Adjustments		
31	12/31/02 Balance		
2003			
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	20,895	32,432
2004			
35	Additions	847	2,190
36	Adjustments	0	0
37	12/31/04 Balance	21,742	34,622
2005			
38	Additions	1,694	4,381
39	Adjustments	0	0
40	12/31/05 Balance	23,436	39,003
2006			
41	Additions	1,706	4,173
42	Adjustments	0	0
43	12/31/06 Balance	25,142	43,176
2007			
44	Additions	1,587	4,151
45	Adjustments	0	0
46	12/31/07 Balance	26,729	47,327

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

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CONVERT AMENDATORY ORDER BALANCES

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

Florida Public Service Commission

Zephyr Shores - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 Historic or Projected

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

Schedule: A-12
 Page:
 Preparer:

Line No	Description	Cronin Jackson 06/30/04 From Lookup	Amendatory Order Adjustment	Allocation to match Amendatory Order Total @ 6/30/04	Categories-lines 22 to 35 below
Cash CIAC:					
1	Capacity Charges 271.1	0		0	Water Treatment Equipment
2	Meter Fees	2,377		2,377	Meter Fees
3	CIAC-1999 Acquisition	18,497		18,497	Water Treatment Equipment
4	Unclaimed Refunds	2		2	Water Treatment Equipment
5	Main Ext Charge	0		0	Main Extension Charge
6	Serv Install Charge	19		19	Service Installation Charge
7	Total Cash CIAC	20,895	0	20,895	
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	0	
23	Total Water CIAC	20,895	0	20,895	

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	18,499
25	Meter Fees	2,377
26	Main Extension Charge	0
27	Service Installation Fees	19
28	Total Cash CIAC	20,895
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	20,895

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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									
Zephyr Shores - Water								Schedule: A-14	
Docket No. 060368-WS								Page: 2, wrk-1	
Schedule Year Ended: 2004								Preparer:	
Historic [x] or Projected []									
Explanation: Provide the Accumulated Amort of CIAC Balances as of 6/30/04 by Classification based on amounts in the PSC's Amendatory Order Issued February 27, 2006									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04	
Cash CIAC:									
1	Water Treatment Equipment	18,499	18,499	18,499	18,499	18,499	18,499	18,499	
2	Meter Fees	2,377	2,377	2,377	2,377	2,377	2,377	2,377	
3	Main Extension Charge	0	0	0	0	0	0	0	
4	Service Installation Fees	19	19	19	19	19	19	19	
5	Total Cash CIAC	20,895	20,895	20,895	20,895	20,895	20,895	20,895	
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	20,895	20,895	20,895	20,895	20,895	20,895	20,895	

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CALCULATE CIAC AMORTIZATION RATES		Schedule of Water Amortization of CIAC by Classification-2004		Florida Public Service Commission	
Schedule of Water Amortization Rates		Schedule: A-12		Page: Preparer:	
Zephyr Shores - Water		Schedule: A-12		Page: Preparer:	
Docket No. 060368-WS		Schedule: A-12		Page: Preparer:	
Schedule Year Ended: 2004		Schedule: A-12		Page: Preparer:	
Historic [x] or Projected []		Schedule: A-12		Page: Preparer:	
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates and calculate composite rates based on methodology employed by Cronin Jackson for Annual Reports (see 12/21/04 calculation)		Schedule: A-12		Page: Preparer:	
[input field]		Schedule: A-12		Page: Preparer:	
Categories-lines to below		Schedule: A-12		Page: Preparer:	
1	Cash CIAC	271.1	3.26%	0.27%	0.27%
2	Capacity Charges	271.3	3.26%	0.27%	0.27%
3	CIAC-1999 Acquisition	271.3	3.26%	0.27%	0.27%
4	Unfunded Retards	271.3	3.26%	0.27%	0.27%
5	Main Ext Charge	271.3	2.22%	0.19%	0.19%
6	Serv Install Charge	271.3	2.22%	0.19%	0.19%
7	Meier Fees	271.3	5.00%	0.42%	0.42%
8	Total Cash CIAC	271.2	2.70%	0.23%	0.23%
9	Contributed Property	330.4	2.22%	0.19%	0.19%
10	Dist Res & Standpipe	331.4	2.50%	0.21%	0.21%
11	T&D Mains	333.4	2.50%	0.21%	0.21%
12	Services/Meter Installation	334.4	5.00%	0.42%	0.42%
13	Hydrants	335.4	0.00%	0.00%	0.00%

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	1,061			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	38,978		38,978	3.03%	0.25%	1,181
8	Collect. & Impound Reservoirs	305.2	0			0.00%		
9	Lake, River & Other Intakes	306.2	0			0.00%		
10	Wells & Springs	307.2	8,602		8,602	3.33%	0.28%	287
11	Infiltration Galleries & Tunnels	308.2	0			0.00%		
12	Supply Mains	309.2	23,475		23,475	2.86%	0.24%	671
13	Power Generation Equipment	310.2	0		0	0.00%	0.00%	0
14	Pumping Equipment	311.2	22,136		22,136	5.00%	0.42%	1,107
15	Other Plant & Misc. Equipment	339.2	0			0.00%		
16	WATER TREATMENT PLANT					0.00%		
17	Land & Land Rights	303.3	4,896			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	738		738	4.55%	0.38%	34
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	63,092	0	63,092	2.70%	0.23%	1,705
27	Transm. & Distribution Mains	331.4	34,450	0	34,450	2.22%	0.19%	766
28	Services	333.4	2,015	0	2,015	2.50%	0.21%	50
29	Meters & Meter Installations	334.4	28,841	0	28,841	5.00%	0.42%	1,442
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					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				222,327			7,242
					TRUE			Composite Rate 3.26%

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Line No	Description	Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data	Annual Depr Rate	Mo Depr Rate
64	Cash CIAC: Water Treatment Equipment		3.26%	0.27%
65	Meter Fees		5.00%	0.42%
66	Main Extension Charge		2.22%	0.19%
67	Service Installation Fees		2.50%	0.21%
68	Property CIAC: 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 Adjusted CIAC Balances - June through December 2004		Florida Public Service Commission						
Zephyr Shores - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected []		Schedule: A-12 Page: 4 of 8 Preparer:						
Line No.	Description	(1) 06/30/04	(2) 07/31/04	(3) 08/31/04	(4) 09/30/04	(5) 10/31/04	(6) 11/30/04	(7) 12/31/04
Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.								
1	Cash CIAC	43,642	43,642	43,642	43,642	43,642	43,642	43,642
2	Water Treatment Equipment	5,305	5,305	5,305	5,305	5,305	5,305	5,305
3	Meter Fees	0	0	0	0	0	0	0
4	Main Extension Charge	297	297	297	297	297	297	297
5	Service Installation Fees	49,244	49,244	49,244	49,244	49,244	49,244	49,244
Total Cash CIAC								
6	Property CIAC:	0	0	0	0	0	0	0
7	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0
8	T&D Mains	0	0	0	0	0	0	0
9	Services	0	0	0	0	0	0	0
10	Meters/Meter Installation	0	0	0	0	0	0	0
11	Hydrants	0	0	0	0	0	0	0
Total Property CIAC								
12	Total Water CIAC	49,244	49,244	49,244	49,244	49,244	49,244	49,244
Schedule of Water Amortization of CIAC by Classification: 2004 CIAC Amortization Rates - July through December 2004		Florida Public Service Commission						
Zephyr Shores - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected []		Schedule: A-14 Page: 2, wrk-3 Preparer:						
Line No.	Description	(1) Annual Rates	(2) July	(3) Aug	(4) Monthly Rates Sep	(5) Oct	(6) Nov	(7) Dec
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories								
1	Cash CIAC	3.26%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
2	Water Treatment Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
3	Meter Fees	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
4	Main Extension Charge	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
5	Service Installation Fees							
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	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
9	Meters/Meter Installation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	Hydrants							

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

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

[] =input field
 Explanation: Provide a Schedule showing additions to CIAC during 2004 from the date of Acquisition 6/30/04.

Florida Public Service Commission

Schedule: A-14
 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		118	118	118	118	118	118	711
2	Meter Fees		22	22	22	22	22	22	133
3	Main Extension Charge		0	0	0	0	0	0	0
4	Service Installation Fees		1	1	1	1	1	1	4
5	Total Cash CIAC		141	141	141	141	141	141	847
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		141	141	141	141	141	141	847

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

Zephyr Shores - 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

Florida Public Service Commission

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		Adjusted Amortization of CIAC Balances - June through December 2004		Schedule of Water Amortization of CIAC by Classification - 2004		Adjusted Amortization of CIAC Balances - June through December 2004		Schedule of Water Amortization of CIAC by Classification - 2004		Adjusted Amortization of CIAC Balances - June through December 2004		Schedule of Water Amortization of CIAC by Classification - 2004		Adjusted Amortization of CIAC Balances - June through December 2004	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04							
Zephyr Shores - Water															
Docket No. 060368-WS															
Schedule Year Ended: 2004															
Historic [X] or Projected []															
Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 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	Water Treatment Equipment	18,499	18,617	18,736	18,854	18,973	19,091	19,210							
2	Meter Fees	2,377	2,399	2,421	2,443	2,465	2,488	2,510							
3	Main Extension Charge	0	0	0	0	0	0	0							
4	Service Installation Fees	19	20	20	21	21	22	23							
5	Total Cash CIAC	20,895	21,036	21,177	21,319	21,460	21,601	21,742							
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	20,895	21,036	21,177	21,319	21,460	21,601	21,742							

Florida Public Service Commission

Schedule: A-14

Page: 2, wrk-8

Preparer:

FALSE

CALCULATE CIAC AMORTIZATION RATES

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

Florida Public Service Commission

Zephyr Shores - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2005
 Historic or Projected

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

Schedule: A-12
 Page:
 Preparer:

						Annual Depn Rate	Monthly Dep'n Rate
				Categories-lines to below			
	Cash CIAC						
1	Capacity Charges	271.1		Water Treatment Equip (see Composite Calc)		3.26%	0.27%
2	CIAC-1999 Acquisition	271.3		Water Treatment Equip (see Composite Calc)		3.26%	0.27%
3	Unclaimed Refunds	271.3		Water Treatment Equip (see Composite Calc)		3.26%	0.27%
4	Main Ext Charge	271.3		Main Extension Charge	acct 331.4	2.22%	0.19%
5	Serv Install Charge	271.3		Service Installation Charge	acct 333.4	2.50%	0.21%
6	Meter Fees	271.3		Meter Fees	acct 334.4	5.00%	0.42%
7	Total Cash CIAC						
	Contributed Property	271.2					
8	Dist Res & Standpipe	330.4				2.70%	0.23%
9	T&D Mains	331.4				2.22%	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%

0.2

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	1,061		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	38,978	38,978	3.03%	0.25%	1,181
8	Collect. & Impound Reservoirs	305.2	0		0.00%		
9	Lake, River & Other Intakes	306.2	0		0.00%		
10	Wells & Springs	307.2	8,602	8,602	3.33%	0.28%	287
11	Infiltration Galleries & Tunnels	308.2	0		0.00%		
12	Supply Mains	309.2	23,475	23,475	2.96%	0.24%	671
13	Power Generation Equipment	310.2	0	0	0.00%	0.00%	0
14	Pumping Equipment	311.2	22,136	22,136	5.00%	0.42%	1,107
15	Other Plant & Misc. Equipment	339.2	0		0.00%		
16	WATER TREATMENT PLANT				0.00%		
17	Land & Land Rights	303.3	4,896		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	738	738	4.55%	0.38%	34
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	63,092	63,092	2.70%	0.23%	1,705
27	Transm. & Distribution Mains	331.4	34,577	34,577	2.22%	0.19%	768
28	Services	333.4	2,015	2,015	2.50%	0.21%	50
29	Meters & Meter Installations	334.4	28,841	28,841	5.00%	0.42%	1,442
30	Hydrants	335.4	0	0	0.00%	0.00%	0
31	Backflow Prevention	336.4	0	0	0.00%	0.00%	0
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			222,454			7,245
				TRUE			Composite Rate 3.26%

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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	3.26%	0.27%
66	Meter Fees	5.00%	0.42%
67	Main Extension Charge	2.22%	0.19%
	Service Installation Fees	2.50%	0.21%
68	Property CIAC:		
69	Dist Res & Standpipe	2.70%	0.23%
70	T&D Mains	2.22%	0.19%
71	Services	2.50%	0.21%
72	Meters/Meter Installation Hydrants	5.00%	0.42%
		0.00%	0.00%

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

Florida Public Service Commission

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

Explanation: Provide Adjusted CIAC balances by account for 2005

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

Line No.	Description	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642
2	Water Fees	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	297	297	297	297	297	297	297	297	297	297	297	297	297	297
5	Total Cash CIAC	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244

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

Florida Public Service Commission

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

Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories

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

Line No.	(1) Description	(2) Annual Rates	(6) Monthly Rates												
			(3) Jan	(4) Feb	(5) Mar	(7) Apr	(8) May	(9) Jun	(10) Jul	(11) Aug	(12) Sep	(13) Oct	(14) Nov	(14) Dec	
Cash CIAC:															
1	Water Treatment Equipment	3.26%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
2	Water Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
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%	0.23%
7	T&D Mains	2.22%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
8	Services	2.50%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
10	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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11 Total Property CIAC														
12 Total Water CIAC														
CIAC Amortization- 2005														
Zephyr Shores - Water														
Docket No. 060368-WS														
Schedule Year Ended: 2005														
Historic [x] or Projected []														
Explanation: Provide a Schedule showing additions to CIAC during 2005 from the date of Acquisition														
Florida Public Service Commission														
Schedule: A-14														
Page: 2, wrk-4														
Preparer:														
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2005 Total
Cash CIAC:														
1	Water Treatment Equipment	118	118	118	118	118	118	118	118	118	118	118	118	1,421
2	Meter Fees	22	22	22	22	22	22	22	22	22	22	22	22	265
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	1	1	1	1	1	1	1	1	1	1	1	1	7
5	Total Cash CIAC	141	141	141	141	141	141	141	141	141	141	141	141	1,694
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	141	141	141	141	141	141	141	141	141	141	141	141	1,694
		0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	3.44%
Schedule of Water Amortization of CIAC by Classification- 2005														
Adjustments to CIAC Amort Bal-2005														
Zephyr Shores - Water														
Docket No. 060368-WS														
Schedule Year Ended: 2005														
Historic [x] or Projected []														
Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2005														
Florida Public Service Commission														
Schedule: A-14														
Page: 2, wrk-5														
Preparer:														
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2005 Total
Cash CIAC:														
1	Water Treatment Equipment	[Redacted]												0
2	Meter Fees	[Redacted]												0
3	Main Extension Charge	[Redacted]												0
4	Service Installation Fees	[Redacted]												0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:														
6	Dist Reservoirs & Standpipes	[Redacted]												0
7	T&D Mains	[Redacted]												0
8	Services	[Redacted]												0
9	Meters/Meter Installation	[Redacted]												0
10	Hydrants	[Redacted]												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	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	12/31/05	Average Balance
1		Cash CIAC	19,210	19,328	19,447	19,565	19,684	19,802	19,920	20,039	20,157	20,276	20,394	20,513	20,631	19,920
2		Water Treatment Equipment	2,510	2,532	2,554	2,576	2,598	2,620	2,642	2,664	2,686	2,709	2,731	2,753	2,775	2,642
3		Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4		Service Installation Fees	23	23	24	25	25	26	26	27	28	28	29	30	30	26
5		Total Cash CIAC	21,742	21,883	22,024	22,166	22,307	22,448	22,589	22,730	22,871	23,013	23,154	23,295	23,436	22,589
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	21,742	21,883	22,024	22,166	22,307	22,448	22,589	22,730	22,871	23,013	23,154	23,295	23,436	22,589

Schedule of Water Amortization of CIAC by Classification - 2005
 Zephyr Shores - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2005
 Historic [x] or Projected []
 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.
 Florida Public Service Commission
 Schedule: A-14
 Page: 2, wrk-8
 Preparer:
 Test Year End Average Balance 12/31/05 (15)
 (14)
 (13)
 (12)
 (11)
 (10)
 (9)
 (8)
 (7)
 (6)
 (5)
 (4)
 (3)
 (2)
 Prior Year 12/31/04

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Zephyr Shores
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	19,210	19,328	19,447	19,565	19,684	19,802	19,920	20,039	20,157	20,276	20,394	20,513	20,631	19,920
2	Meter Fees	2,510	2,532	2,554	2,576	2,598	2,620	2,642	2,664	2,686	2,709	2,731	2,753	2,775	2,642
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	23	23	24	25	25	26	26	27	28	28	29	30	30	26
5	Total Cash	21,742	21,883	22,024	22,166	22,307	22,448	22,589	22,730	22,871	23,013	23,154	23,295	23,436	22,589
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	21,742	21,883	22,024	22,166	22,307	22,448	22,589	22,730	22,871	23,013	23,154	23,295	23,436	22,589
SEWER															
Cash															
13	Treatment & Disposal Equipment	27,876	28,221	28,566	28,911	29,256	29,601	29,946	30,291	30,636	30,982	31,327	31,672	32,017	29,946
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	6,747	6,767	6,787	6,806	6,826	6,846	6,866	6,886	6,906	6,926	6,946	6,966	6,986	6,866
17	Total Cash	34,622	34,987	35,352	35,717	36,082	36,447	36,813	37,178	37,543	37,908	38,273	38,638	39,003	36,813
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	34,622	34,987	35,352	35,717	36,082	36,447	36,813	37,178	37,543	37,908	38,273	38,638	39,003	36,813

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

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

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

Schedule: A-12
 Page:
 Preparer:

				Annual Depn Rate	Monthly Dep'n Rate
Categories-lines to below					
1	Cash CIAC:				
1	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)	3.26%	0.00%
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)	3.26%	0.00%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)	3.26%	0.00%
4	Main Ext Charge	271.3	Main Extension Charge acct 331.4	2.22%	0.24%
5	Serv Install Charge	271.3	Service Installation Charge acct 333.4	2.50%	0.21%
6	Meter Fees	271.3	Meter Fees acct 334.4	5.00%	0.42%
7	Total Cash CIAC				
8	Contributed Property	271.2			
8	Dist Res & Standpipe	330.4		2.70%	0.23%
9	T&D Mains	331.4		2.22%	0.19%
10	Services	333.4		2.50%	0.21%
11	Meters/Meter Installation	334.4		5.00%	0.42%
12	Hydrants	335.4		0.00%	0.00%

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Composite Rate Calculation:		UPIS Balance 12/31/05			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	1,061			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	38,978		38,978	3.03%	0.25%	1,181
8	Collect. & Impound Reservoirs 305.2	0			0.00%		
9	Lake, River & Other Intakes 306.2	0			0.00%		
10	Wells & Springs 307.2	8,602		8,602	3.33%	0.28%	287
11	Infiltration Galleries & Tunnels 308.2	0			0.00%		
12	Supply Mains 309.2	23,475		23,475	2.86%	0.24%	671
13	Power Generation Equipment 310.2	0		0	0.00%	0.00%	0
14	Pumping Equipment 311.2	22,136		22,136	5.00%	0.42%	1,107
15	Other Plant & Misc. Equipment 339.2	0			0.00%		
16	WATER TREATMENT PLANT						
17	Land & Land Rights 303.3	4,896			0.00%		
18	Structures & Improvements 304.3	523		523	3.03%	0.25%	16
19	Pumping Equipment 311.3	0			5.00%		
20	Water Treatment Equipment 320.3	1,141		1,141	4.55%	0.38%	52
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	63,092	0	63,092	2.70%	0.23%	1,705
27	Transm. & Distribution Mains 331.4	34,577	0	34,577	2.22%	0.19%	768
28	Services 333.4	2,015	0	2,015	2.50%	0.21%	50
29	Meters & Meter Installations 334.4	29,402	0	29,402	5.00%	0.42%	1,470
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 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			223,941			7,307
				TRUE			Composite Rate 3.26%

LB

		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				3.26%	0.00%					
65	Meter Fees				5.00%	0.42%					
66	Main Extension Charge				2.22%	0.24%					
67	Service Installation Fees				2.50%	0.21%					
	Property CIAC:										
68	Dist Res & Standpipe				2.70%	0.23%					
69	T&D Mains				2.22%	0.19%					
70	Services				2.50%	0.21%					
71	Meters/Meter Installation				5.00%	0.42%					
72	Hydrants				0.00%	0.00%					

bb

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

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

Florida Public Service Commission

Schedule: A-12
 Page:
 Preparer:

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

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

		Categories-lines to below		Annual Dep'n Rate	Monthly Dep'n Rate
1	Cash CIAC	271.1			
2	Capacity Charges	271.3	Water Treatment Equip (see Composite Calc)	3.30%	0.27%
3	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)	3.30%	0.27%
4	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)	3.30%	0.27%
5	Main Ext Charge	271.3	Main Extension Charge acct 331.4	2.33%	0.19%
6	Serv Install Charge	271.3	Service Installation Charge acct 333.4	2.50%	0.21%
7	Meter Fees	271.3	Meter Fees acct 334.4	5.00%	0.42%
7	Total Cash CIAC				
8	Contributed Property	271.2			
9	Dist Res & Standpipe	333.4		2.70%	0.23%
10	T&D Mains	331.4		2.33%	0.19%
11	Services	333.4		2.50%	0.21%
12	Meters/Meter Installation	334.4		5.00%	0.42%
	Hydrants	335.4		2.22%	0.19%

bb

Composite Rate Calculation		INTANGIBLE PLANT		UPIS Balance 4/30/06		Guidance Lines #1-506	
Ad/ Bal	Cont Prop	For Comp	Calc	Annual	Monthly	Expense	Depreciation
301.1	0	0	0	2.50%	0.208%		
302.1	1,061	0	0	2.50%	0.208%		
303.1	0	0	0	0.00%	0.00%		
304.2	38,978	38,978	38,978	3.13%	0.26%	1,218	1,218
305.2	0	0	0	2.50%	0.208%		
306.2	0	0	0	2.50%	0.208%		
307.2	8,602	8,602	8,602	3.33%	0.28%	287	287
308.2	0	0	0	2.50%	0.208%		
309.2	23,475	23,475	23,475	2.86%	0.24%	671	671
310.2	0	0	0	0.42%	0.034%		
311.2	22,136	22,136	22,136	5.00%	0.42%	1,107	1,107
312.2	0	0	0	5.56%	0.42%		
313.2	0	0	0	0.00%	0.00%		
314.3	523	523	523	3.13%	0.26%	16	16
315.3	0	0	0	5.00%	0.38%		
316.3	1,141	1,141	1,141	4.55%	0.38%	52	52
317.3	0	0	0	5.56%	0.38%		
318.3	4,896	4,896	4,896	0.00%	0.00%		
319.3	0	0	0	0.00%	0.00%		
320.3	1,141	1,141	1,141	5.00%	0.38%		
321.3	0	0	0	5.56%	0.38%		
322.3	0	0	0	0.00%	0.00%		
323.4	0	0	0	0.00%	0.00%		
324.4	0	0	0	3.13%	0.26%	0	0
325.4	0	0	0	5.00%	0.38%		
326.4	63,092	63,092	63,092	2.70%	0.23%	1,705	1,705
327.4	0	0	0	2.33%	0.19%	788	788
328.4	2,015	2,015	2,015	2.50%	0.21%	50	50
329.4	29,402	29,402	29,402	5.00%	0.42%	1,470	1,470
330.4	0	0	0	2.22%	0.19%	0	0
331.4	0	0	0	6.67%	0.51%		
332.4	0	0	0	4.00%	0.33%	0	0
333.5	0	0	0	0.00%	0.00%		
334.5	0	0	0	2.50%	0.208%		
335.5	0	0	0	6.67%	0.51%		
336.5	0	0	0	10.00%	0.76%		
337.5	0	0	0	8.33%	0.64%		
338.5	0	0	0	6.67%	0.51%		
339.5	0	0	0	5.56%	0.42%		
340.5	0	0	0	16.67%	1.27%		
341.5	0	0	0	16.67%	1.27%		
342.5	0	0	0	6.25%	0.47%		
343.5	0	0	0	5.56%	0.42%		
344.5	0	0	0	6.67%	0.51%		
345.5	0	0	0	8.33%	0.64%		
346.5	0	0	0	10.00%	0.76%		
347.5	0	0	0	6.67%	0.51%		
348.5	0	0	0	10.00%	0.76%		
UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization	223,941	223,941	223,941	7.380	0.57%	7,380	7,380
Composite Rate				3.30%			
vs Annual Expn				1.181			
pre Guideline							
7,380							
7,307							

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Life 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		3.30%	0.27%							
66	Meter Fees		5.00%	0.42%							
67	Main Extension Charge Service Installation Fees		2.33%	0.19%							
			2.50%	0.21%							
68	Property CIAC										
69	Dist Fees & Standpipe		2.70%	0.23%							
70	R&D Mains Services		2.33%	0.19%							
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	
Zephyr Shores - Water														Page: 4 of 8	
Docket No. 060368-WS														Preparer:	
Explanation: Provide Adjusted CIAC balances by account for 2006															
Schedule Year Ended: 2006															
Historic [x] or Projected [x]															
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
	Cash CIAC														
1	Water Treatment Equipment	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642
2	Meter Fees	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	297	297	297	297	297	297	297	297	297	297	297	297	297	297
5	Total Cash CIAC	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244
	Property CIAC														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244

Schedule of Water Amortization of CIAC by Classification - 2006														Florida Public Service Commission		
CIAC Amortization Rates - 2006														Schedule: A-14		
Zephyr Shores - Water														Page: 2, wrk-3		
Docket No. 060368-WS														Preparer:		
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories for 2006																
Schedule Year Ended: 2006																
Historic [x] or Projected [x]																
Line No.	(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	3.26%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	3.30%	
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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Line No.	Description	Schedule of Water Amortization of CIAC by Classification- 2006												(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	
Zephyr Shores - Water Docket No. 060368 WS Schedule Year Ended: 2006 Historic [X] or Projected []		input field												Florida Public Service Commission Schedule: A-14 Page: 2, wrk-4 Preparer:
(2)	Explanation: Provide a Schedule showing additions to CIAC during 2006 from the date of Acquisition	input field												
1	Cash CIAC:	119	119	119	141	143	143	143	143	143	143	143	143	1,706
2	Water Treatment Equipment	22	22	22	22	22	22	22	22	22	22	22	22	1,434
3	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	265
4	Main Extension Charge	1	1	1	1	1	1	1	1	1	1	1	1	7
5	Service Installation Fees	141	141	141	141	143	143	143	143	143	143	143	143	1,706
6	Total Cash CIAC	141	141	141	141	143	143	143	143	143	143	143	143	1,706
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
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	141	141	141	141	143	143	143	143	143	143	143	143	1,706
		0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	3.46%
Zephyr Shores - Water Docket No. 060368 WS Schedule Year Ended: 2006 Historic [X] or Projected []		input field												Florida Public Service Commission Schedule: A-14 Page: 2, wrk-5 Preparer:
(2)	Explanation: Provide Adjustments to CIAC Amortization Order balances other than changes resulting from CIAC Additions for 2006	input field												
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
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Amortization of CIAC by Classification- 2006
Adjusted Accum Amort of CIAC Balances- 2006

Florida Public Service Commission

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

Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average.

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

Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year End 12/31/06	(15) Average Balance
	Cash CIAC														
1	Water Treatment Equipment	20,631	20,750	20,869	20,987	21,106	21,226	21,346	21,465	21,585	21,705	21,825	21,945	22,065	21,346
2	Meter Fees	2,775	2,797	2,819	2,841	2,863	2,885	2,907	2,930	2,952	2,974	2,996	3,018	3,040	2,907
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	30	31	31	32	33	33	34	34	35	36	36	37	38	34
5	Total Cash CIAC	23,436	23,578	23,719	23,860	24,002	24,144	24,287	24,429	24,572	24,715	24,857	25,000	25,142	24,288
	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	23,436	23,578	23,719	23,860	24,002	24,144	24,287	24,429	24,572	24,715	24,857	25,000	25,142	24,288
														25,142	

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(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	20,631	20,750	20,869	20,987	21,106	21,226	21,346	21,465	21,585	21,705	21,825	21,945	22,065	21,346
2	Meter Fees	2,775	2,797	2,819	2,841	2,863	2,885	2,907	2,930	2,952	2,974	2,996	3,018	3,040	2,907
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	30	31	31	32	33	33	34	34	35	36	36	37	38	34
5	Total Cash	23,436	23,578	23,719	23,860	24,002	24,144	24,287	24,429	24,572	24,715	24,857	25,000	25,142	24,288
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	23,436	23,578	23,719	23,860	24,002	24,144	24,287	24,429	24,572	24,715	24,857	25,000	25,142	24,288
SEWER															
Cash															
13	Treatment & Disposal Equipment	32,017	32,362	32,707	33,052	33,397	33,716	34,036	34,355	34,674	34,993	35,312	35,632	35,951	34,016
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	6,986	7,006	7,026	7,046	7,066	7,086	7,106	7,126	7,146	7,166	7,186	7,205	7,225	7,106
17	Total Cash	39,003	39,368	39,733	40,098	40,463	40,802	41,141	41,480	41,820	42,159	42,498	42,837	43,176	41,121
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	39,003	39,368	39,733	40,098	40,463	40,802	41,141	41,480	41,820	42,159	42,498	42,837	43,176	41,121

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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

Florida Public Service Commission

Zephyr Shores - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2007
 Historic [] 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					
1	Cash CIAC				
1	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)	3.01%	0.25%
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)	3.01%	0.25%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)	3.01%	0.25%
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				
8	Contributed Property	271.2			
8	Dist Res & Standpipe	339.4		2.70%	0.23%
9	T&D Mains	331.4		2.33%	0.19%
10	Services	339.4		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	1,061			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	38,978		38,978	3.13%	0.26%	1,218					
8	Collect. & Impound Reservoirs	305.2	0			2.00%							
9	Lake, River & Other Intakes	306.2	0			2.50%							
10	Wells & Springs	307.2	8,602		8,602	3.33%	0.28%	287					
11	Infiltration Galleries & Tunnels	308.2	0			2.50%							
12	Supply Mains	309.2	35,875		35,875	2.86%	0.24%	1,025					
13	Power Generation Equipment	310.2	0		0	5.00%	0.42%	0					
14	Pumping Equipment	311.2	22,136		22,136	5.00%	0.42%	1,107					
15	Other Plant & Misc. Equipment	339.2	0			5.56%							
16	WATER TREATMENT PLANT		0			0.00%							
17	Land & Land Rights	303.3	4,896			0.00%							
18	Structures & Improvements	304.3	523		523	3.13%	0.26%	16					
19	Pumping Equipment	311.3	0			5.00%							
20	Water Treatment Equipment	320.3	1,141		1,141	4.55%	0.38%	52					
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	63,092	0	63,092	2.70%	0.23%	1,705					
27	Transm. & Distribution Mains	331.4	137,193	0	137,193	2.33%	0.19%	3,191					
28	Services	333.4	2,015	0	2,015	2.50%	0.21%	50					
29	Meters & Meter Installations	334.4	33,629	0	33,629	5.00%	0.42%	1,681					
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				343,184			10,332	Composite Rate	3.01%			
					TRUE								

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Line No	Description	Explanation: Rearrange Amortization Rates for CIAC, shown above into new Categories that combine certain data		Annual Dep Rate	Mo Dep Rate								
64	Cash CIAC												
64	Water Treatment Equipment			3.01%	0.25%								
65	Meter Fees			5.00%	0.42%								
66	Main Extension Charge			2.33%	0.24%								
67	Service Installation Fees			2.50%	0.21%								
68	Property CIAC												
69	Dist Res & Standpipe			2.70%	0.23%								
70	T&D Mains Services			2.50%	0.19%								
71	Meters/Meter Installation			5.00%	0.42%								
72	Hydrants			2.22%	0.19%								

Schedule of Water Amortization of CIAC by Classification - 2007		Florida Public Service Commission													
Adjusted CIAC Balances - 2007		Schedule: A-12													
Zephyr Shores - Water		Page: 4 of 8													
Docket No. 060368-WS		Preparer:													
Schedule Year Ended: 2007															
Historic [] or Projected [X]															
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/06	01/31/07	02/29/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07	Average Balance
1	Cash CIAC	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642
2	Water Treatment Equipment	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305
3	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Main Extension Charge	297	297	297	297	297	297	297	297	297	297	297	297	297	297
5	Service Installation Fees	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244
6	Total Cash CIAC	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642
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	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642
15	Total	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244
Schedule of Water Amortization of CIAC by Classification - 2005		Florida Public Service Commission													
Adjusted CIAC Balances - 2005		Schedule: A-14													
Zephyr Shores - Water		Page: 2, work 3													
Docket No. 060368-WS		Preparer:													
Schedule Year Ended: 2007															
Historic [] or Projected [X]															
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Annual Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
1	Cash CIAC	3.01%	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%
2	Water Treatment Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
3	Meter Fees	2.33%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
4	Main Extension Charge	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
5	Service Installation Fees														
6	Property CIAC	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%
7	Dist Reservoirs & Standpipes	2.33%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
8	T&D Mains	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
9	Services	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
10	Meters/Meter Installation	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
11	Hydrants														

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Schedule of Water Amortization of CIAC by Classification- 2007													Florida Public Service Commission		
CIAC Amortization- 2007													Schedule: A-14		
Zephyr Shores - Water													Page: 2, wrk-4		
Docket No. 060368-WS													Preparer:		
Schedule Year Ended: 2007															
Historic [] or Projected [X]															
Explanation: Provide a Schedule showing additions to CIAC during 2007															
Line No	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
Cash CIAC:															
1	Water Treatment Equipment		109	109	109	109	109	109	109	109	109	109	109	109	1,314
2	Meter Fees		22	22	22	22	22	22	22	22	22	22	22	22	265
3	Main Extension Charge		0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees		1	1	1	1	1	1	1	1	1	1	1	1	7
5	Total Cash CIAC		132	132	132	132	132	132	132	132	132	132	132	132	1,587
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		132	132	132	132	132	132	132	132	132	132	132	132	1,587
			0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	3.22%
Schedule of Water Amortization of CIAC by Classification- 2007													Florida Public Service Commission		
Adjustments to CIAC Amort Bal-2007													Schedule: A-14		
Zephyr Shores - Water													Page: 2, wrk-5		
Docket No. 060368-WS													Preparer:		
Schedule Year Ended: 2007															
Historic [] or Projected [X]															
Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2007															
Line No	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
Cash CIAC:															
1	Water Treatment Equipment														0
2	Meter Fees														0
3	Main Extension Charge														0
4	Service Installation Fees														0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes														0
7	T&D Mains														0
8	Services														0
9	Meters/Meter Installation														0
10	Hydrants														0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0

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Line No.	Description	Schedule of Water Amortization of CIAC by Classification - 2007											Florida Public Service Commission Schedule Page: A-14 2, wrk-8		
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		(13)	(14)
		12/31/06	01/31/07	02/29/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07	Average Balance
Adjusted Accum Amort of CIAC Balances - 2007															
Zephyr Shores - 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.															
1	Cash CIAC:														
2	Water Treatment Equipment	22,065	22,174	22,284	22,393	22,503	22,612	22,722	22,831	22,941	23,050	23,160	23,269	23,379	22,722
3	Meter Fees	3,040	3,062	3,084	3,106	3,129	3,151	3,173	3,195	3,217	3,239	3,261	3,283	3,305	3,173
4	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	38	38	39	39	40	41	41	42	43	43	44	44	45	41
5	Total Cash CIAC	25,142	25,275	25,407	25,539	25,671	25,803	25,936	26,068	26,200	26,332	26,465	26,597	26,729	25,936
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	25,142	25,275	25,407	25,539	25,671	25,803	25,936	26,068	26,200	26,332	26,465	26,597	26,729	25,936

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Zephyr Shores
Docket No. 060368-WS

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

Test Year Ending 12/31/07

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	22,065	22,174	22,284	22,393	22,503	22,612	22,722	22,831	22,941	23,050	23,160	23,269	23,379	22,722
2	Meter Fees	3,040	3,062	3,084	3,106	3,129	3,151	3,173	3,195	3,217	3,239	3,261	3,283	3,305	3,173
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	38	38	39	39	40	41	41	42	43	43	44	44	45	41
5	Total Cash	25,142	25,275	25,407	25,539	25,671	25,803	25,936	26,068	26,200	26,332	26,465	26,597	26,729	25,936
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	25,142	25,275	25,407	25,539	25,671	25,803	25,936	26,068	26,200	26,332	26,465	26,597	26,729	25,936
SEWER															
Cash															
13	Treatment & Disposal Equipment	35,951	36,275	36,600	36,925	37,249	37,574	37,899	38,224	38,548	38,873	39,198	39,522	39,847	37,899
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	1	2	3	4	4	5	6	7	8	9	10	11	5
16	Service Installation Fees	7,225	7,246	7,266	7,286	7,307	7,327	7,347	7,368	7,388	7,408	7,429	7,449	7,469	7,347
17	Total Cash	43,176	43,522	43,868	44,214	44,560	44,906	45,252	45,598	45,943	46,289	46,635	46,981	47,327	45,252
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	43,176	43,522	43,868	44,214	44,560	44,906	45,252	45,598	45,943	46,289	46,635	46,981	47,327	45,252

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