

**FI Central Commerce Park
Sewer**

Docket No. 060368-WS

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

Seminole County, Florida

Rate Base Workpapers

Utility Plant in Service

Accumulated Depreciation

CIAC

Accumulated Amortization of CIAC

DOCUMENT NUMBER-DATE

00728 JAN 24 5

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

Describe Workpaper	FWS		ASI	
	Water	Sewer	Water	Sewer
	Page ref	Page ref	Page ref	Page ref
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 040-51)

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

Describe Workpaper	FWS		ASi	
	Water	Sewer	Water	Sewer
	Page ref	Page ref	Page ref	Page ref
CIAC				
Per Books- by month				
2004	53	53	N/A	N/A
2005	54 a,b	54 a,b	54 a,b	54 a,b
2006	55	55	55	55
Details of changes and year end balances since Rate Base last established through 12/31/07				
	56	56	56 a,b	56 a,b
Adjusted Balances				
2004	FWS Amendatory Order Balances, or ASI 12/31/04 balances -assigned to categories			
	57	57	57	57
	58	58	N/A	N/A
	59	59	N/A	N/A
	60	60	N/A	N/A
	61	61	N/A	N/A
2005	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).

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Schedule of Sewer Plant in Service By Primary Account- 2004 June through December Balances- 2004								Florida Public Service Commission	
FI Central Commerce Park - Sewer		101	6461	FWS	FI Central Commerce Park - Sewer			Schedule:	A-6
Docket No. 060368-1WS		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.						Page:	2 of 8
Schedule Year Ended: 2004								Preparer:	<name>
Historic [x] or Projected []									
Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
2	351.1	Organization							
3	352.1	Franchises							
4	389.1	Other Plant & Misc. Equipment							
5		COLLECTION PLANT							
6	353.2	Land & Land Rights							
7	354.2	Structures & Improvements							
8	355.2	Power Generation Equipment							
9	360.2	Collection Sewers - Force							
10	361.2	Collection Sewers - Gravity							
11	362.2	Special Collecting Structures							
12	363.2	Services to Customers							
13	364.2	Flow Measuring Devices							
14	365.2	Flow Measuring Installations							
15	389.2	Other Plant & Misc. Equipment							
16		SYSTEM PUMPING PLANT							
17	353.3	Land & Land Rights							
18	354.3	Structures & Improvements							
19	355.3	Power Generation Equipment							
20	370.3	Receiving Wells							
21	371.3	Pumping Equipment							
22	389.3	Other Plant & Misc. Equipment							
23		TREATMENT AND DISPOSAL PLANT							
24	353.4	Land & Land Rights							
25	354.4	Structures & Improvements							
26	355.4	Power Generation Equipment							
27	380.4	Treatment & Disposal Equipment							
28	381.4	Plant Sewers							
29	382.4	Outfall Sewer Lines							
30	389.4	Other Plant & Misc. Equipment							
31		RECLAIMED WATER TREATMENT PLANT							
32	353.5	Land & Land Rights							
33	354.5	Structures & Improvements							
34	355.5	Power Generation Equipment							
35	371.5	Pumping Equipment							
36	374.5	Reuse Distribution Reservoirs							
37	380.5	Treatment & Disposal Equipment							
38	381.5	Plant Sewers							
39	389.5	Other Plant & Misc. Equipment							
40		RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6	Franchises							
42	353.6	Land & Land Rights							
43	354.6	Structures & Improvements							
44	355.6	Power Generation Equipment							
45	366.6	Reuse Services							
46	367.6	Reuse Meters & Meter Installations							
47	371.6	Pumping Equipment							
48	375.6	Reuse Transmission & Distr. Sys.							
49	389.6	Other Plant & Misc. Equipment							
50		GENERAL PLANT							
51	353.7	Land & Land Rights							
52	354.7	Structures & Improvements							
53	390.7	Office Furniture & Equipment							
54	390.71	Computer Equipment							
55	391.7	Transportation Equipment							
56	392.7	Stores Equipment							
57	393.7	Tools Shop & Garage Equipment							
58	394.7	Laboratory Equipment							
59	395.7	Power Operated Equipment							
60	396.7	Communication Equipment							
61	397.7	Miscellaneous Equipment							
62	398.7	Other Tangible Plant							
63		TOTAL	0	0	0	0	0	0	0

W

Schedule of Sewer Plant in Service By Primary Account- 2005														Florida Public Service Commission			
Monthly UPIS Balances per Books- 2005																	
FI Central Commerce Park - Sewer														Schedule: A-6			
Docket No. 060368 - WS														Page: 5 of 8			
Schedule Year Ending: 2005														Preparer: <name>			
Historic <input checked="" type="checkbox"/> or Proposed <input type="checkbox"/>																	
Explanation: Provide UPIS balances by account for the period beginning 12/31/04 through 12/31/05, and 13 month Average.																	
Line No.	Acct No.	Account Name	(1) Prior Year 12/31/04	(2) 01/31/05	(3) 02/28/05	(4) 03/31/05	(5) 04/30/05	(6) 05/31/05	(7) 06/30/05	(8) 07/31/05	(9) 08/31/05	(10) 09/30/05	(11) 10/31/05	(12) 11/30/05	(13) 12/31/05	(14) Average	(15) Balance
1		INTANGIBLE PLANT															
2	351.1	Organization	0														0
3	352.1	Franchises	0														0
4	389.1	Other Plant & Misc. Equipment	0														0
5		COLLECTION PLANT															
6	353.2	Land & Land Rights	0														0
7	354.2	Structures & Improvements	0														0
8	355.2	Power Generation Equipment	0														0
9	360.2	Collection Sewers - Force	0														0
10	361.2	Collection Sewers - Gravity	0														0
11	362.2	Special Collecting Structures	0														0
12	363.2	Services to Customers	0														0
13	364.2	Flow Measuring Devices	0														0
14	365.2	Flow Measuring Installations	0														0
15	389.2	Other Plant & Misc. Equipment	0														0
16		SYSTEM PUMPING PLANT															
17	353.3	Land & Land Rights	0														0
18	354.3	Structures & Improvements	0														0
19	355.3	Power Generation Equipment	0														0
20	370.3	Receiving Wells	0														0
21	371.3	Pumping Equipment	0														0
22	389.3	Other Plant & Misc. Equipment	0														0
23		TREATMENT AND DISPOSAL PLANT															
24	353.4	Land & Land Rights	0														0
25	354.4	Structures & Improvements	0														0
26	355.4	Power Generation Equipment	0														0
27	380.4	Treatment & Disposal Equipment	0														0
28	381.4	Plant Sewers	0														0
29	382.4	Outfall Sewer Lines	0														0
30	389.4	Other Plant & Misc. Equipment	0														0
31		RECLAIMED WATER TREATMENT PLANT															
32	353.5	Land & Land Rights	0														0
33	354.5	Structures & Improvements	0														0
34	355.5	Power Generation Equipment	0														0
35	371.5	Pumping Equipment	0														0
36	374.5	Reuse Distribution Reservoirs	0														0
37	380.5	Treatment & Disposal Equipment	0														0
38	381.5	Plant Sewers	0														0
39	389.5	Other Plant & Misc. Equipment	0														0
40		RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6	Franchises	0														0
42	353.6	Land & Land Rights	0														0
43	354.6	Structures & Improvements	0														0
44	355.6	Power Generation Equipment	0														0
45	366.6	Reuse Services	0														0
46	367.6	Reuse Meters & Meter Installations	0														0
47	371.6	Pumping Equipment	0														0
48	375.6	Reuse Transmission & Distr. Sys.	0														0
49	389.6	Other Plant & Misc. Equipment	0														0
50		GENERAL PLANT															
51	353.7	Land & Land Rights	0														0
52	354.7	Structures & Improvements	0														0
53	390.7	Office Furniture & Equipment	0														0
54	390.71	Computer Equipment	0														0
55	391.7	Transportation Equipment	0														0
56	392.7	Stores Equipment	0														0
57	393.7	Tools Shop & Garage Equipment	0														0
58	394.7	Laboratory Equipment	0														0
59	395.7	Power Operated Equipment	0														0
60	396.7	Communication Equipment	0														0
61	397.7	Miscellaneous Equipment	0														0
62	398.7	Other Tangible Plant	0														0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Plant in Service By Primary Account
 Test Year Average Balance
 FI Central Commerce Park
 Docket No. 060366-WS
 Test Year Ending 12/31/05
 Historical [X] Proposed []

Florida Public Service Commission

Schedule: A-6
 Page: 2 of 5
 Preparer: Robert M. Griffin

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

Line No.	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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	362.2 Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2 Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	368.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	SYSTEM PUMPING PLANT														
17	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	TREATMENT AND DISPOSAL PLANT														
24	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	RECLAIMED WATER TREATMENT PLANT														
32	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5 Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6 Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	GENERAL PLANT														
51	353.7 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.7 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	386.7 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	387.7 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7 Other Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Schedule of Sewer Plant in Service By Primary Account- 2006								
Monthly UPIS Balances per Books - 2006								
		=input field						
FI Central Commerce Park - Sewer		101	E461	FWS	FI Central Commerce Park - Sewer			
Docket No. 060368 - W5		Explanation: Provide UPIS balances by account for the period beginning 12/31/05 through 12/31/06, and 13 month Average.						
Schedule Year Ended: 2006								
Historic <input type="checkbox"/> or Projected <input checked="" type="checkbox"/>								
Line No.	Acct No.	(1) Account Name	(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						Linked
2	351.1	Organization	0					0
3	352.1	Franchises	0					1,053
4	389.1	Other Plant & Misc. Equipment	0					0
5		COLLECTION PLANT						
6	353.2	Land & Land Rights	0					0
7	354.2	Structures & Improvements	0					0
8	355.2	Power Generation Equipment	0					0
9	360.2	Collection Sewers - Force	0					287,930
10	361.2	Collection Sewers - Gravity	0					36,813
11	362.2	Special Collecting Structures	0					0
12	363.2	Services to Customers	0					3,935
13	364.2	Flow Measuring Devices	0					3,830
14	365.2	Flow Measuring Installations	0					0
15	389.2	Other Plant & Misc. Equipment	0					0
16		SYSTEM PUMPING PLANT						
17	353.3	Land & Land Rights	0					0
18	354.3	Structures & Improvements	0					0
19	355.3	Power Generation Equipment	0					0
20	370.3	Receiving Wells	0					25,038
21	371.3	Pumping Equipment	0					0
22	389.3	Other Plant & Misc. Equipment	0					0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	0					130,000
25	354.4	Structures & Improvements	0					208,166
26	355.4	Power Generation Equipment	0					25,463
27	380.4	Treatment & Disposal Equipment	0					348,617
28	381.4	Plant Sewers	0					6,021
29	382.4	Outfall Sewer Lines	0					0
30	389.4	Other Plant & Misc. Equipment	0					0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0					0
33	354.5	Structures & Improvements	0					0
34	355.5	Power Generation Equipment	0					0
35	371.5	Pumping Equipment	0					131,967
36	374.5	Reuse Distribution Reservoirs	0					91,520
37	380.5	Treatment & Disposal Equipment	0					171,756
38	381.5	Plant Sewers	0					20,005
39	389.5	Other Plant & Misc. Equipment	0					0
40		RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0					0
42	353.6	Land & Land Rights	0					0
43	354.6	Structures & Improvements	0					0
44	355.6	Power Generation Equipment	0					0
45	366.6	Reuse Services	0					1,723
46	367.6	Reuse Meters & Meter Installations	0					0
47	371.6	Pumping Equipment	0					0
48	375.6	Reuse Transmission & Distr. Sys.	0					3,269
49	389.6	Other Plant & Misc. Equipment	0					0
50		GENERAL PLANT						
51	353.7	Land & Land Rights	0					0
52	354.7	Structures & Improvements	0					0
53	390.7	Office Furniture & Equipment	0					13,695
54	390.71	Computer Equipment	0					0
55	391.7	Transportation Equipment	0					0
56	392.7	Stores Equipment	0					0
57	393.7	Tools, Shop & Garage Equipment	0					8,873
58	394.7	Laboratory Equipment	0					2,199
59	395.7	Power Operated Equipment	0					1,081
60	396.7	Communication Equipment	0					22,890
61	397.7	Miscellaneous Equipment	0					9,188
62	398.7	Other Intangible Plant	0					0
63		TOTAL	0	0	0	0	0	1,555,033

5

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

Florida Public Service Commission

FI Central Commerce Park
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
30	Additions	NA	
31	Retirements	NA	
32	Adjustments	NA	
33	12/31/00 Balance	NA	
2001			
34	Additions	NA	
35	Retirements	NA	
36	Adjustments	NA	
37	12/31/01 Balance	NA	
2002			
38	Additions	NA	
39	Retirements	NA	
40	Adjustments	NA	
41	12/31/02 Balance	NA	
2003			
42	Additions	NA	
43	Retirements	NA	
44	Adjustments	NA	
45	06/30/04 Amend. Order Balance	NA	1,488,960
2004			
46	Additions	NA	29,954
47	Retirements	NA	(2,131)
48	Adjustments	NA	0
49	12/31/04 Balance	NA	1,516,783
2005			
50	Additions	NA	36,118
51	Retirements	NA	(21,675)
52	Adjustments	NA	774
53	12/31/05 Balance	NA	1,532,000
2006			
54	Additions	NA	151,380
55	Retirements	NA	(8,073)
56	Adjustments	NA	1,952
57	12/31/06 Balance	NA	1,677,259
2007			
58	Additions	NA	71,700
59	Retirements	NA	(7,739)
60	Adjustments	NA	957
61	12/31/07 Balance	NA	1,742,177

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

Schedule of Sewer Plant in Service By Primary Account- 2004 Amendatory Order Balances as of 6/30/04										Florida Public Service Commission		
FI Central Commerce Park - Sewer										Schedule:	A-6	
Docket No. 060368 - WS										Page:	5 of 8	
Schedule Year Ended: 2004										Preparer:	<name>	
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>												
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.												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)				
Line No.	Acct 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	351.1	Organization	0	0	0	0	0	0	0			
3	352.1	Franchises	1,053	1,053	1,053	1,053	1,053	1,053	1,053			
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
5		COLLECTION PLANT										
6	353.2	Land & Land Rights	0	0	0	0	0	0	0			
7	354.2	Structures & Improvements	208,166	208,166	208,166	208,166	208,166	208,166	208,166			
8	355.2	Power Generation Equipment	25,463	25,463	25,463	25,463	25,463	25,463	25,463			
9	360.2	Collection Sewers - Force	284,794	284,794	284,794	284,794	284,794	284,794	284,794			
10	361.2	Collection Sewers - Gravity	12,408	12,408	12,408	12,408	12,408	12,408	12,408			
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0			
12	363.2	Services to Customers	3,935	3,935	3,935	3,935	3,935	3,935	3,935			
13	364.2	Flow Measuring Devices	3,830	3,830	3,830	3,830	3,830	3,830	3,830			
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0			
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
16		SYSTEM PUMPING PLANT										
17	353.3	Land & Land Rights	0	0	0	0	0	0	0			
18	354.3	Structures & Improvements	0	0	0	0	0	0	0			
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0			
20	370.3	Receiving Wells	25,038	25,038	25,038	25,038	25,038	25,038	25,038			
21	371.3	Pumping Equipment	131,967	131,967	131,967	131,967	131,967	131,967	131,967			
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
23		TREATMENT AND DISPOSAL PLANT										
24	353.4	Land & Land Rights	130,000	130,000	130,000	130,000	130,000	130,000	130,000			
25	354.4	Structures & Improvements	0	0	0	0	0	0	0			
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0			
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0			
28	381.4	Plant Sewers	0	0	0	0	0	0	0			
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0			
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
31		RECLAIMED WATER TREATMENT PLANT										
32	353.5	Land & Land Rights	0	0	0	0	0	0	0			
33	354.5	Structures & Improvements	0	0	0	0	0	0	0			
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0			
35	371.5	Pumping Equipment	0	0	0	0	0	0	0			
36	374.5	Reuse Distribution Reservoirs	91,520	91,520	91,520	91,520	91,520	91,520	91,520			
37	380.5	Treatment & Disposal Equipment	489,029	489,029	489,029	489,029	489,029	489,029	489,029			
38	381.5	Plant Sewers	26,026	26,026	26,026	26,026	26,026	26,026	26,026			
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
40		RECLAIMED WATER DISTRIBUTION PLANT										
41	352.6	Franchises	0	0	0	0	0	0	0			
42	353.6	Land & Land Rights	0	0	0	0	0	0	0			
43	354.6	Structures & Improvements	0	0	0	0	0	0	0			
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0			
45	366.6	Reuse Services	0	0	0	0	0	0	0			
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0			
47	371.6	Pumping Equipment	0	0	0	0	0	0	0			
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0			
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
50		GENERAL PLANT										
51	353.7	Land & Land Rights	0	0	0	0	0	0	0			
52	354.7	Structures & Improvements	0	0	0	0	0	0	0			
53	390.7	Office Furniture & Equipment	13,695	13,695	13,695	13,695	13,695	13,695	13,695			
54	390.71	Computer Equipment	0	0	0	0	0	0	0			
55	391.7	Transportation Equipment	0	0	0	0	0	0	0			
56	392.7	Stores Equipment	0	0	0	0	0	0	0			
57	393.7	Tools, Shop & Garage Equipment	8,873	8,873	8,873	8,873	8,873	8,873	8,873			
58	394.7	Laboratory Equipment	2,199	2,199	2,199	2,199	2,199	2,199	2,199			
59	395.7	Power Operated Equipment	500	500	500	500	500	500	500			
60	396.7	Communication Equipment	21,276	21,276	21,276	21,276	21,276	21,276	21,276			
61	397.7	Miscellaneous Equipment	9,188	9,188	9,188	9,188	9,188	9,188	9,188			
62	398.7	Other Intangible Plant	0	0	0	0	0	0	0			
63		TOTAL	1,488,960	1,488,960	1,488,960	1,488,960	1,488,960	1,488,960	1,488,960			

Schedule of Sewer Plant in Service By Primary Account- 2004 CWIP to Plant - July through December 2004									Florida Public Service Commission		
FI Central Commerce Park - Sewer		=input field							Schedule:	A-6	
Docket No. 060366 - P/S		Explanation: Provide 2004 amounts for projects that were physically placed in service after acquisition 6/30/04.							Page:	6 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	351.1	Organization									
3	352.1	Franchises									
4	389.1	Other Plant & Misc. Equipment									
5		COLLECTION PLANT									
6	353.2	Land & Land Rights									
7	354.2	Structures & Improvements									
8	355.2	Power Generation Equipment									
9	360.2	Collection Sewers - Force								3,136	
10	361.2	Collection Sewers - Gravity								24,405	
11	362.2	Special Collecting Structures									
12	363.2	Services to Customers									
13	364.2	Flow Measuring Devices									
14	365.2	Flow Measuring Installations									
15	389.2	Other Plant & Misc. Equipment									
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights									
18	354.3	Structures & Improvements									
19	355.3	Power Generation Equipment									
20	370.3	Receiving Wells									
21	371.3	Pumping Equipment									
22	389.3	Other Plant & Misc. Equipment									
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights									
25	354.4	Structures & Improvements									
26	355.4	Power Generation Equipment									
27	380.4	Treatment & Disposal Equipment									
28	381.4	Plant Sewers									
29	382.4	Outfall Sewer Lines									
30	389.4	Other Plant & Misc. Equipment									
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights									
33	354.5	Structures & Improvements									
34	355.5	Power Generation Equipment									
35	371.5	Pumping Equipment									
36	374.5	Reuse Distribution Reservoirs									
37	380.5	Treatment & Disposal Equipment									
38	381.5	Plant Sewers									
39	389.5	Other Plant & Misc. Equipment									
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises									
42	353.6	Land & Land Rights									
43	354.6	Structures & Improvements									
44	355.6	Power Generation Equipment									
45	366.6	Reuse Services								1,723	
46	367.6	Reuse Meters & Meter Installations									
47	371.6	Pumping Equipment									
48	375.6	Reuse Transmission & Distr. Sys.									
49	389.6	Other Plant & Misc. Equipment								690	
50		GENERAL PLANT									
51	353.7	Land & Land Rights									
52	354.7	Structures & Improvements									
53	390.7	Office Furniture & Equipment									
54	390.71	Computer Equipment									
55	391.7	Transportation Equipment									
56	392.7	Stores Equipment									
57	393.7	Tools Shop & Garage Equipment									
58	394.7	Laboratory Equipment									
59	395.7	Power Operated Equipment									
60	396.7	Communication Equipment									
61	397.7	Miscellaneous Equipment									
62	399.7	Other Tangible Plant									
63		TOTAL		0	0	0	0	1,723	28,231	29,954	

B

Schedule of Sewer Plant in Service By Primary Account- 2004 Retirements-July through December 2004										Florida Public Service Commission	
FI Central Commerce Park - Sewer										Schedule: A-6	
Docket No. 060368 - WS										Page: 7 of 8	
Schedule Year Ended: 2004										Preparer: <name>	
Historic [x] or Projected []											
Explanation: Provide Retirements that were physically made after the date of Acquisition 6/30/04.											
Line No.	Acct No.	(1) AccountName	(2)	(3) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec		
1		INTANGIBLE PLANT									
2	351.1	Organization									
3	352.1	Franchises									
4	389.1	Other Plant & Misc. Equipment									
5		COLLECTION PLANT									
6	353.2	Land & Land Rights									
7	354.2	Structures & Improvements									
8	355.2	Power Generation Equipment									
9	360.2	Collection Sewers - Force								(2,131)	
10	361.2	Collection Sewers - Gravity									
11	362.2	Special Collecting Structures									
12	363.2	Services to Customers									
13	364.2	Flow Measuring Devices									
14	365.2	Flow Measuring Installations									
15	389.2	Other Plant & Misc. Equipment									
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights									
18	354.3	Structures & Improvements									
19	355.3	Power Generation Equipment									
20	370.3	Receiving Wells									
21	371.3	Pumping Equipment									
22	389.3	Other Plant & Misc. Equipment									
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights									
25	354.4	Structures & Improvements									
26	355.4	Power Generation Equipment									
27	380.4	Treatment & Disposal Equipment									
28	381.4	Plant Sewers									
29	382.4	Outfall Sewer Lines									
30	389.4	Other Plant & Misc. Equipment									
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights									
33	354.5	Structures & Improvements									
34	355.5	Power Generation Equipment									
35	371.5	Pumping Equipment									
36	374.5	Reuse Distribution Reservoirs									
37	380.5	Treatment & Disposal Equipment									
38	381.5	Plant Sewers									
39	389.5	Other Plant & Misc. Equipment									
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises									
42	353.6	Land & Land Rights									
43	354.6	Structures & Improvements									
44	355.6	Power Generation Equipment									
45	366.6	Reuse Services								0	
46	367.6	Reuse Meters & Meter Installations									
47	371.6	Pumping Equipment									
48	375.6	Reuse Transmission & Distr. Sys.								0	
49	389.6	Other Plant & Misc. Equipment									
50		GENERAL PLANT									
51	353.7	Land & Land Rights									
52	354.7	Structures & Improvements									
53	390.7	Office Furniture & Equipment									
54	390.71	Computer Equipment									
55	391.7	Transportation Equipment									
56	392.7	Stores Equipment									
57	393.7	Tools, Shop & Garage Equipment									
58	394.7	Laboratory Equipment									
59	395.7	Power Operated Equipment									
60	396.7	Communication Equipment									
61	397.7	Miscellaneous Equipment									
62	398.7	Other Tangible Plant									
63		TOTAL		0	0	0	0	0	(2,131)	(2,131)	

Schedule of Sewer Plant in Service By Primary Account- 2004 Adjustments to UPIS-July through December 2004								Florida Public Service Commission		
FI Central Commerce Park - Sewer		-input field						Schedule: A-6		
Docket No. 060368 - WS								Page: 8 of 8		
Schedule Year Ended: 2004								Preparer: <name>		
Historic [x] or Projected []								Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2004 since the date of Acquisition 6/30/04.		
Line No.	Acct No.	(1) AccountName	(2) Jul	(3) Aug	(4) Sep	(5) Oct	(6) Nov	(7) Dec	(8)	
1		INTANGIBLE PLANT								
2	351.1	Organization								
3	352.1	Franchises								
4	389.1	Other Plant & Misc. Equipment								
5		COLLECTION PLANT								
6	353.2	Land & Land Rights								
7	354.2	Structures & Improvements								
8	355.2	Power Generation Equipment								
9	360.2	Collection Sewers - Force								
10	361.2	Collection Sewers - Gravity								
11	362.2	Special Collecting Structures								
12	363.2	Services to Customers								
13	364.2	Flow Measuring Devices								
14	365.2	Flow Measuring Installations								
15	389.2	Other Plant & Misc. Equipment								
16		SYSTEM PUMPING PLANT								
17	353.3	Land & Land Rights								
18	354.3	Structures & Improvements								
19	355.3	Power Generation Equipment								
20	370.3	Receiving Wells								
21	371.3	Pumping Equipment								
22	389.3	Other Plant & Misc. Equipment								
23		TREATMENT AND DISPOSAL PLANT								
24	353.4	Land & Land Rights								
25	354.4	Structures & Improvements								
26	355.4	Power Generation Equipment								
27	380.4	Treatment & Disposal Equipment								
28	381.4	Plant Sewers								
29	382.4	Outfall Sewer Lines								
30	389.4	Other Plant & Misc. Equipment								
31		RECLAIMED WATER TREATMENT PLANT								
32	353.5	Land & Land Rights								
33	354.5	Structures & Improvements								
34	355.5	Power Generation Equipment								
35	371.5	Pumping Equipment								
36	374.5	Reuse Distribution Reservoirs								
37	380.5	Treatment & Disposal Equipment								
38	381.5	Plant Sewers								
39	389.5	Other Plant & Misc. Equipment								
40		RECLAIMED WATER DISTRIBUTION PLANT								
41	352.6	Franchises								
42	353.6	Land & Land Rights								
43	354.6	Structures & Improvements								
44	355.6	Power Generation Equipment								
45	366.6	Reuse Services								
46	367.6	Reuse Meters & Meter Installations								
47	371.6	Pumping Equipment								
48	375.6	Reuse Transmission & Distr. Sys.								
49	389.6	Other Plant & Misc. Equipment								
50		GENERAL PLANT								
51	353.7	Land & Land Rights								
52	354.7	Structures & Improvements								
53	390.7	Office Furniture & Equipment								
54	390.71	Computer Equipment								
55	391.7	Transportation Equipment								
56	392.7	Stores Equipment								
57	393.7	Tools, Shop & Garage Equipment								
58	394.7	Laboratory Equipment								
59	395.7	Power Operated Equipment								
60	396.7	Communication Equipment								
61	397.7	Miscellaneous Equipment								
62	398.7	Other Tangible Plant								
63		TOTAL	0	0	0	0	0	0	0	

10

Schedule of Sewer Plant in Service By Primary Account-2004 Adjusted UPIS Balances- June through December 2004								Florida Public Service Commission	
FI Central Commerce Park - Sewer Docket No. 060368 - #/S Schedule Year Ends: 2004 Historic [x] or Projected []								Schedule:	A-6
Explanation: Provide Adjusted UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.								Page:	4 of 8
								Preparer:	<name>
Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
2	351.1	Organization	0	0	0	0	0	0	0
3	352.1	Franchises	1,053	1,053	1,053	1,053	1,053	1,053	1,053
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5		COLLECTION PLANT							
6	353.2	Land & Land Rights	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	208,166	208,166	208,166	208,166	208,166	208,166	208,166
8	355.2	Power Generation Equipment	25,463	25,463	25,463	25,463	25,463	25,463	25,463
9	360.2	Collection Sewers - Force	284,794	284,794	284,794	284,794	284,794	284,794	285,799
10	361.2	Collection Sewers - Gravity	12,408	12,408	12,408	12,408	12,408	12,408	36,813
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0
12	363.2	Services to Customers	3,935	3,935	3,935	3,935	3,935	3,935	3,935
13	364.2	Flow Measuring Devices	3,830	3,830	3,830	3,830	3,830	3,830	3,830
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT							
17	353.3	Land & Land Rights	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0
20	370.3	Receiving Wells	25,038	25,038	25,038	25,038	25,038	25,038	25,038
21	371.3	Pumping Equipment	131,967	131,967	131,967	131,967	131,967	131,967	131,967
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT							
24	353.4	Land & Land Rights	130,000	130,000	130,000	130,000	130,000	130,000	130,000
25	354.4	Structures & Improvements	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT							
32	353.5	Land & Land Rights	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0
35	371.5	Purging Equipment	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	91,520	91,520	91,520	91,520	91,520	91,520	91,520
37	390.5	Treatment & Disposal Equipment	489,029	489,029	489,029	489,029	489,029	489,029	489,029
38	381.5	Plant Sewers	26,026	26,026	26,026	26,026	26,026	26,026	26,026
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6	Franchises	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	1,723	1,723	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	690
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
50		GENERAL PLANT							
51	353.7	Land & Land Rights	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	13,695	13,695	13,695	13,695	13,695	13,695	13,695
54	390.71	Computer Equipment	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	8,873	8,873	8,873	8,873	8,873	8,873	8,873
58	394.7	Laboratory Equipment	2,199	2,199	2,199	2,199	2,199	2,199	2,199
59	395.7	Power Operated Equipment	500	500	500	500	500	500	500
60	396.7	Communication Equipment	21,276	21,276	21,276	21,276	21,276	21,276	21,276
61	397.7	Miscellaneous Equipment	9,188	9,188	9,188	9,188	9,188	9,188	9,188
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0
63		TOTAL	1,488,960	1,488,960	1,488,960	1,488,960	1,488,960	1,490,683	1,516,783

Schedule of Sewer Plant in Service By Primary Account- 2005		FWS Properties											Florida Public Service Commission			
CWIP to Plant - Jan through December 2005		=input field											Schedule:	A-6		
FI Central Commerce Park - Sewer		Explanation: Provide amounts for projects that were physically placed in service during 2005.											Page:	6 of 8		
Docket No. 060368 - WS													Preparer:	<name>		
Schedule Year Ended: 2005																
Historic [x] or Projected []																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
1		INTANGIBLE PLANT														0
2	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECTION PLANT														0
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force														0
10	361.2	Collection Sewers - Gravity														0
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers														0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	389.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														0
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment														0
22	389.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														0
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements														0
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment		0						0			0			0
28	381.4	Plant Sewers														0
29	382.4	Outfall Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														0
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements														0
34	355.5	Power Generation Equipment														0
35	371.5	Pumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment		2,839						26,897			1,608			31,344
38	381.5	Plant Sewers														0
39	389.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														0
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Meters & Meter Installations														0
47	371.6	Pumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys.											2,579			2,579
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														0
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	390.7	Office Furniture & Equipment														0
54	390.71	Computer Equipment														0
55	391.7	Transportation Equipment														0
56	392.7	Stores Equipment														0
57	393.7	Tools, Shop & Garage Equipment														0
58	394.7	Laboratory Equipment														0
59	395.7	Power Operated Equipment				581										581
60	396.7	Communication Equipment							1,614							1,614
61	397.7	Miscellaneous Equipment														0
62	398.7	Other Tangible Plant														0
63		TOTAL		2,839	0	0	581	0	1,614	26,897	0	0	4,187	0	0	36,118

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Schedule of Sewer Plant in Service By Primary Account- 2005 Retirements-January through December 2005													Florida Public Service Commission			
FI Central Commerce Park - Sewer Docket No. 060388 - WS Schedule Year Ended: 2005 Historic (X) or Projected ()													Schedule: A-6 Page: 7 of 8 Preparer: <name>			
Explanation: Provide Retirements that were physically made during 2005.																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force														0
10	361.2	Collection Sewers - Gravity														0
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers														0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	389.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment														0
22	389.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements														0
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment		0						0						0
28	381.4	Plant Sewers														0
29	382.4	Outfall Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements														0
34	355.5	Power Generation Equipment														0
35	371.5	Pumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment		(2,000)						(19,175)						(21,175)
38	381.5	Plant Sewers														0
39	389.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Meters & Meter Installations														0
47	371.6	Pumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys.														0
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	390.7	Office Furniture & Equipment														0
54	390.71	Computer Equipment														0
55	391.7	Transportation Equipment														0
56	392.7	Stores Equipment														0
57	393.7	Tools, Shop & Garage Equipment														0
58	394.7	Laboratory Equipment														0
59	395.7	Power Operated Equipment					(500)									(500)
60	396.7	Communication Equipment														0
61	397.7	Miscellaneous Equipment														0
62	398.7	Other Tangible Plant														0
63		TOTAL		(2,000)	0	0	(500)	0	0	(19,175)	0	0	0	0	0	(21,675)

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Schedule of Sewer Plant in Service By Primary Account- 2005 Adjustments to UPIS-January through December 2005		FWS Properties										Florida Public Service Commission				
FI Central Commerce Park - Sewer Docket No. 060388 - WS Schedule Year Ended: 2005 Historic [x] or Projected []		=input field										Schedule: Page: Preparer:	A-6 8 of 8 <name>			
Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2005		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Acct No.	AccountName	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
1		INTANGIBLE PLANT														
2	351.1	Organization													0	
3	352.1	Franchises													0	
4	389.1	Other Plant & Misc. Equipment													0	
5		COLLECTION PLANT														
6	353.2	Land & Land Rights													0	
7	354.2	Structures & Improvements													0	
8	355.2	Power Generation Equipment													0	
9	360.2	Collection Sewers - Force													0	
10	361.2	Collection Sewers - Gravity													0	
11	362.2	Special Collecting Structures													0	
12	363.2	Services to Customers													0	
13	364.2	Flow Measuring Devices													0	
14	365.2	Flow Measuring Installations													0	
15	389.2	Other Plant & Misc. Equipment													0	
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights													0	
18	354.3	Structures & Improvements													0	
19	355.3	Power Generation Equipment													0	
20	370.3	Receiving Wells													0	
21	371.3	Pumping Equipment													0	
22	389.3	Other Plant & Misc. Equipment													0	
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights													0	
25	354.4	Structures & Improvements													0	
26	355.4	Power Generation Equipment													0	
27	380.4	Treatment & Disposal Equipment													0	
28	381.4	Plant Sewers													0	
29	382.4	Outfall Sewer Lines													0	
30	389.4	Other Plant & Misc. Equipment													0	
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights													0	
33	354.5	Structures & Improvements													0	
34	355.5	Power Generation Equipment													0	
35	371.5	Pumping Equipment													0	
36	374.5	Reuse Distribution Reservoirs													0	
37	380.5	Treatment & Disposal Equipment													0	
38	381.5	Plant Sewers													0	
39	389.5	Other Plant & Misc. Equipment													0	
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises													0	
42	353.6	Land & Land Rights													0	
43	354.6	Structures & Improvements													0	
44	355.6	Power Generation Equipment													0	
45	366.6	Reuse Services													0	
46	367.6	Reuse Meters & Meter Installations													0	
47	371.6	Pumping Equipment													0	
48	375.6	Reuse Transmission & Distr. Sys.													0	
49	389.6	Other Plant & Misc. Equipment													0	
50		GENERAL PLANT														
51	353.7	Land & Land Rights													0	
52	354.7	Structures & Improvements													0	
53	390.7	Office Furniture & Equipment													0	
54	390.71	Computer Equipment													0	
55	391.7	Transportation Equipment													0	
56	392.7	Stores Equipment													0	
57	393.7	Tools, Shop & Garage Equipment													0	
58	394.7	Laboratory Equipment													0	
59	395.7	Power Operated Equipment													0	
60	396.7	Communication Equipment													0	
61	397.7	Miscellaneous Equipment													0	
62	398.7	Other Tangible Plant													0	
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	

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Schedule of Sewer Plant in Service By Primary Account- 2006													Florida Public Service Commission				
CWIP to Plant -Jan through December 2006																	
FI Central Commerce Park - Sewer													Schedule: A-6				
Docket No. 060368 - WS													Page: 6 of 8				
Schedule Year Ended: 2006													Preparer: <name>				
Historic [] or Projected [x]																	
Explanation: Provide amounts by month for projects that were physically placed in service during 2006.																	
Line No.	Acct No.	AccountName	(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) Total	(14) 2006	(15) Total
1		INTANGIBLE PLANT															
2	351.1	Organization															0
3	352.1	Franchises															0
4	389.1	Other Plant & Misc. Equipment															0
5		COLLECTION PLANT															
6	353.2	Land & Land Rights															0
7	354.2	Structures & Improvements															0
8	355.2	Power Generation Equipment															0
9	360.2	Collection Sewers - Force								8,333		3,333			8,333		24,999
10	361.2	Collection Sewers - Gravity															0
11	362.2	Special Collecting Structures															0
12	363.2	Services to Customers											0				0
13	364.2	Flow Measuring Devices															0
14	365.2	Flow Measuring Installations															0
15	389.2	Other Plant & Misc. Equipment															0
16		SYSTEM PUMPING PLANT															
17	353.3	Land & Land Rights															0
18	354.3	Structures & Improvements															0
19	355.3	Power Generation Equipment															0
20	370.3	Receiving Wells															0
21	371.3	Pumping Equipment															0
22	389.3	Other Plant & Misc. Equipment															0
23		TREATMENT AND DISPOSAL PLANT															
24	353.4	Land & Land Rights															0
25	354.4	Structures & Improvements															0
26	355.4	Power Generation Equipment															0
27	380.4	Treatment & Disposal Equipment															0
28	381.4	Plant Sewers															0
29	382.4	Outfall Sewer Lines															0
30	389.4	Other Plant & Misc. Equipment															0
31		RECLAIMED WATER TREATMENT PLANT															
32	353.5	Land & Land Rights															0
33	354.5	Structures & Improvements															0
34	355.5	Power Generation Equipment															0
35	371.5	Pumping Equipment															0
36	374.5	Reuse Distribution Reservoirs															0
37	380.5	Treatment & Disposal Equipment														126,381	126,381
38	381.5	Plant Sewers															0
39	389.5	Other Plant & Misc. Equipment															0
40		RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6	Franchises															0
42	353.6	Land & Land Rights															0
43	354.6	Structures & Improvements															0
44	355.6	Power Generation Equipment															0
45	366.6	Reuse Services															0
46	367.6	Reuse Meters & Meter Installations															0
47	371.6	Pumping Equipment															0
48	375.6	Reuse Transmission & Distr. Sys.															0
49	389.6	Other Plant & Misc. Equipment															0
50		GENERAL PLANT															
51	353.7	Land & Land Rights															0
52	354.7	Structures & Improvements															0
53	390.7	Office Furniture & Equipment															0
54	390.71	Computer Equipment															0
55	391.7	Transportation Equipment															0
56	392.7	Stores Equipment															0
57	393.7	Tools, Shop & Garage Equipment															0
58	394.7	Laboratory Equipment															0
59	395.7	Power Operated Equipment															0
60	396.7	Communication Equipment															0
61	397.7	Miscellaneous Equipment															0
62	398.7	Other Tangible Plant															0
63		TOTAL	0	0	0	0	0	0	8,333	0	0	8,333	0	0	134,714		151,380

Schedule of Sewer Plant in Service By Primary Account- 2006															Florida Public Service Commission		
Retirements-January through December 2006																	
FI Central Commerce Park - Sewer															Schedule: A-6		
Docket No. 060368 - WS															Page: 7 of 8		
Schedule Year Ended: 2006															Preparer: <name>		
Historic [] or Projected [x]																	
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Totals	
1		INTANGIBLE PLANT															
2	351.1	Organization															0
3	352.1	Franchises															0
4	389.1	Other Plant & Misc. Equipment															0
5		COLLECTION PLANT															
6	353.2	Land & Land Rights															0
7	354.2	Structures & Improvements															0
8	355.2	Power Generation Equipment															0
9	360.2	Collection Sewers - Force							(1,047)			(1,047)			(1,047)	(3,141)	0
10	361.2	Collection Sewers - Gravity															0
11	362.2	Special Collecting Structures															0
12	363.2	Services to Customers															0
13	364.2	Flow Measuring Devices															0
14	365.2	Flow Measuring Installations															0
15	389.2	Other Plant & Misc. Equipment															0
16		SYSTEM PUMPING PLANT															
17	353.3	Land & Land Rights															0
18	354.3	Structures & Improvements															0
19	355.3	Power Generation Equipment															0
20	370.3	Receiving Wells															0
21	371.3	Pumping Equipment															0
22	389.3	Other Plant & Misc. Equipment															0
23		TREATMENT AND DISPOSAL PLANT															
24	353.4	Land & Land Rights															0
25	354.4	Structures & Improvements															0
26	355.4	Power Generation Equipment															0
27	380.4	Treatment & Disposal Equipment													0		0
28	381.4	Plant Sewers															0
29	382.4	Outfall Sewer Lines															0
30	389.4	Other Plant & Misc. Equipment															0
31		RECLAIMED WATER TREATMENT PLANT															
32	353.5	Land & Land Rights															0
33	354.5	Structures & Improvements															0
34	355.5	Power Generation Equipment															0
35	371.5	Pumping Equipment															0
36	374.5	Reuse Distribution Reservoirs															0
37	380.5	Treatment & Disposal Equipment													(4,932)	(4,932)	0
38	381.5	Plant Sewers															0
39	389.5	Other Plant & Misc. Equipment															0
40		RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6	Franchises															0
42	353.6	Land & Land Rights															0
43	354.6	Structures & Improvements															0
44	355.6	Power Generation Equipment															0
45	366.6	Reuse Services															0
46	367.6	Reuse Meters & Meter Installations															0
47	371.6	Pumping Equipment															0
48	375.6	Reuse Transmission & Distr. Sys.															0
49	389.6	Other Plant & Misc. Equipment															0
50		GENERAL PLANT															
51	353.7	Land & Land Rights															0
52	354.7	Structures & Improvements															0
53	390.7	Office Furniture & Equipment															0
54	390.71	Computer Equipment															0
55	391.7	Transportation Equipment															0
56	392.7	Stores Equipment															0
57	393.7	Tools, Shop & Garage Equipment															0
58	394.7	Laboratory Equipment															0
59	395.7	Power Operated Equipment															0
60	396.7	Communication Equipment															0
61	397.7	Miscellaneous Equipment															0
62	398.7	Other Tangible Plant															0
63		TOTAL		0	0	0	0	0	(1,047)	0	0	(1,047)	0	0	(5,979)	(8,075)	

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Schedule of Sewer Plant in Service By Primary Account-2006 Adjustments to UPIS-January through December 2006														Florida Public Service Commission		
FI Central Commerce Park - Sewer														Schedule: A-6		
Docket No. 060368 - WS														Page: 8 of 8		
Schedule Year Ended: 2006														Preparer: <name>		
Historic [] or Projected [x]																
Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2006																
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	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force														0
10	361.2	Collection Sewers - Gravity														0
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers														0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	389.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment														0
22	389.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements														0
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment														0
28	381.4	Plant Sewers														0
29	382.4	Outfall Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements														0
34	355.5	Power Generation Equipment														0
35	371.5	Pumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment														0
38	381.5	Plant Sewers														0
39	389.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Meters & Meter Installations														0
47	371.6	Pumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys.														0
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	390.7	Office Furniture & Equipment														0
54	390.71	Computer Equipment														0
55	391.7	Transportation Equipment														0
56	392.7	Stores Equipment														0
57	393.7	Tools, Shop & Garage Equipment														0
58	394.7	Laboratory Equipment														0
59	395.7	Power Operated Equipment														0
60	396.7	Communication Equipment														0
61	397.7	Miscellaneous Equipment														0
62	398.7	Other Tangible Plant														0
63		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Plant in Service By Primary Account- 2007		FWS Properties											Florida Public Service Commission			
CWIP to Plant -Jan through December 2007		=input field											Schedule:	A-6		
FI Central Commerce Park - Sewer		Explanation: Provide amounts for projects that were physically placed in service during 2007.											Page:	6 of 8		
Docket No. 060368 - WS													Preparer:	<name>		
Schedule Year Ended: 2007													Historic [] or Projected [x]			
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														0
2	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECTION PLANT														0
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements							16,000							16,000
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force			6,411				6,411			6,411		6,411		25,645
10	361.2	Collection Sewers - Gravity														0
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers							0			0		0		0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	389.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														0
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment							0			0		0		0
22	389.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														0
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements							0			0		0		0
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment							0			0		0		0
28	381.4	Plant Sewers			6,250				6,250			6,250		6,250		25,000
29	382.4	Outfall Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														0
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements														0
34	355.5	Power Generation Equipment														0
35	371.5	Pumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment							5,055							5,055
38	381.5	Plant Sewers														0
39	389.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														0
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Motors & Meter Installations														0
47	371.6	Pumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys.														0
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														0
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	390.7	Office Furniture & Equipment														0
54	390.71	Computer Equipment														0
55	391.7	Transportation Equipment														0
56	392.7	Stores Equipment														0
57	393.7	Tools, Shop & Garage Equipment														0
58	394.7	Laboratory Equipment														0
59	395.7	Power Operated Equipment														0
60	396.7	Communication Equipment														0
61	397.7	Miscellaneous Equipment							0			0		0		0
62	398.7	Other Tangible Plant														0
63		TOTAL		0	0	12,661	0	0	33,716	0	0	12,661	0	0	12,661	71,700

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Schedule of Sewer Plant In Service By Primary Account- 2007 Adjustments to UPIS-January through December 2007		FWS Properties											Florida Public Service Commission			
FI Central Commerce Park - Sewer Docket No. 060368 - WS Schedule Year Ended: 2007 Historic [] or Projected [x]		Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2007.											Schedule: A-6	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	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECT ON PLANT														
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force														0
10	361.2	Collection Sewers - Gravity														0
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers														0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	389.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment														0
22	389.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements														0
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment														0
28	381.4	Plant Sewers														0
29	382.4	Outfall Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements														0
34	355.5	Power Generation Equipment														0
35	371.5	Pumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment														0
38	381.5	Plant Sewers														0
39	389.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Meters & Meter Installations														0
47	371.6	Pumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys.														0
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	390.7	Office Furniture & Equipment														0
54	390.71	Computer Equipment														0
55	391.7	Transportation Equipment														0
56	392.7	Stores Equipment														0
57	393.7	Tools, Shop & Garage Equipment														0
58	394.7	Laboratory Equipment														0
59	395.7	Power Operated Equipment														0
60	396.7	Communication Equipment														0
61	397.7	Miscellaneous Equipment														0
62	398.7	Other Tangible Plant														0
63		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties						Florida Public Service Commission	
June through December Accum Dep'n Balances per Books- 2004									
		=input field							
FI Central Commerce Park - Sewer		108	6481	FWS	FI Central Commerce Park - Sewer			Schedule:	A-10
Docket No. 060368 - WS		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.						Page:	2 of 8
Schedule Year Ended: 2004								Preparer:	<name>
Historic [x] or Projected []									
Line No.	Acct No.	(1) Account Name	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
2	351.1	Organization							
3	352.1	Franchises							
4	389.1	Other Plant & Misc. Equipment							
5		COLLECTION PLANT							
6	353.2	Land & Land Rights							
7	354.2	Structures & Improvements							
8	355.2	Power Generation Equipment							
9	360.2	Collection Sewers - Force							
10	361.2	Collection Sewers - Gravity							
11	362.2	Special Collecting Structures							
12	363.2	Services to Customers							
13	364.2	Flow Measuring Devices							
14	365.2	Flow Measuring Installations							
15	389.2	Other Plant & Misc. Equipment							
16		SYSTEM PUMPING PLANT							
17	353.3	Land & Land Rights							
18	354.3	Structures & Improvements							
19	355.3	Power Generation Equipment							
20	370.3	Receiving Wells							
21	371.3	Pumping Equipment							
22	389.3	Other Plant & Misc. Equipment							
23		TREATMENT AND DISPOSAL PLANT							
24	353.4	Land & Land Rights							
25	354.4	Structures & Improvements							
26	355.4	Power Generation Equipment							
27	380.4	Treatment & Disposal Equipment							
28	381.4	Plant Sewers							
29	382.4	Outfall Sewer Lines							
30	389.4	Other Plant & Misc. Equipment							
31		RECLAIMED WATER TREATMENT PLANT							
32	353.5	Land & Land Rights							
33	354.5	Structures & Improvements							
34	355.5	Power Generation Equipment							
35	371.5	Pumping Equipment							
36	374.5	Reuse Distribution Reservoirs							
37	380.5	Treatment & Disposal Equipment							
38	381.5	Plant Sewers							
39	389.5	Other Plant & Misc. Equipment							
40		RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6	Franchises							
42	353.6	Land & Land Rights							
43	354.6	Structures & Improvements							
44	355.6	Power Generation Equipment							
45	366.6	Reuse Services							
46	367.6	Reuse Meters & Meter Installations							
47	371.6	Pumping Equipment							
48	375.6	Reuse Transmission & Distr. Sys.							
49	389.6	Other Plant & Misc. Equipment							
50		GENERAL PLANT							
51	353.7	Land & Land Rights							
52	354.7	Structures & Improvements							
53	390.7	Office Furniture & Equipment							
54	390.71	Computer Equipment							
55	391.7	Transportation Equipment							
56	392.7	Stores Equipment							
57	393.7	Tools, Shop & Garage Equipment							
58	394.7	Laboratory Equipment							
59	395.7	Power Operated Equipment							
60	396.7	Communication Equipment							
61	397.7	Miscellaneous Equipment							
62	398.7	Other Tangible Plant							
63		TCTAL	0	0	0	0	0	0	0

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2005 Monthly Accumulated Depreciation Balances- per books- 2005													Florida Public Service Commission				
FI Central Commerce Park - Sewer											108	6461	=input field	FI Central Commerce Park - Sewer			Schedule: A-10
Docket No. 060368 - WS											Explanation: Provide Accumulated Depreciation balances by account for the period						Page: 2 of 8
Schedule Year Ended: 2005											beginning 12/31/04 through 12/31/05, and 13 month average for 2005						Preparer: <name>
Historic [x] or Projected []																	
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	351.1	Organization	0													0	
3	352.1	Franchises	0													0	
4	389.1	Other Plant & Misc. Equipment	0													0	
5		COLLECTION PLANT															
6	353.2	Land & Land Rights	0													0	
7	354.2	Structures & Improvements	0													0	
8	355.2	Power Generation Equipment	0													0	
9	360.2	Collection Sewers - Force	0													0	
10	361.2	Collection Sewers - Gravity	0													0	
11	362.2	Special Collecting Structures	0													0	
12	363.2	Services to Customers	0													0	
13	364.2	Flow Measuring Devices	0													0	
14	365.2	Flow Measuring Installations	0													0	
15	389.2	Other Plant & Misc. Equipment	0													0	
16		SYSTEM PUMPING PLANT															
17	353.3	Land & Land Rights	0													0	
18	354.3	Structures & Improvements	0													0	
19	355.3	Power Generation Equipment	0													0	
20	370.3	Receiving Wells	0													0	
21	371.3	Pumping Equipment	0													0	
22	389.3	Other Plant & Misc. Equipment	0													0	
23		TREATMENT AND DISPOSAL PLANT															
24	353.4	Land & Land Rights	0													0	
25	354.4	Structures & Improvements	0													0	
26	355.4	Power Generation Equipment	0													0	
27	380.4	Treatment & Disposal Equipment	0													0	
28	381.4	Plant Sewers	0													0	
29	382.4	Outfall Sewer Lines	0													0	
30	389.4	Other Plant & Misc. Equipment	0													0	
31		RECLAIMED WATER TREATMENT PLANT															
32	353.5	Land & Land Rights	0													0	
33	354.5	Structures & Improvements	0													0	
34	355.5	Power Generation Equipment	0													0	
35	371.5	Pumping Equipment	0													0	
36	374.5	Reuse Distribution Reservoirs	0													0	
37	380.5	Treatment & Disposal Equipment	0													0	
38	381.5	Plant Sewers	0													0	
39	389.5	Other Plant & Misc. Equipment	0													0	
40		RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6	Franchises	0													0	
42	353.6	Land & Land Rights	0													0	
43	354.6	Structures & Improvements	0													0	
44	355.6	Power Generation Equipment	0													0	
45	366.6	Reuse Services	0													0	
46	367.6	Reuse Meters & Meter Installations	0													0	
47	371.6	Pumping Equipment	0													0	
48	375.6	Reuse Transmission & Distr. Sys.	0													0	
49	389.6	Other Plant & Misc. Equipment	0													0	
50		GENERAL PLANT															
51	353.7	Land & Land Rights	0													0	
52	354.7	Structures & Improvements	0													0	
53	390.7	Office Furniture & Equipment	0													0	
54	390.71	Computer Equipment	0													0	
55	391.7	Transportation Equipment	0													0	
56	392.7	Stores Equipment	0													0	
57	393.7	Tools, Shop & Garage Equipment	0													0	
58	394.7	Laboratory Equipment	0													0	
59	395.7	Power Operated Equipment	0													0	
60	396.7	Communication Equipment	0													0	
61	397.7	Miscellaneous Equipment	0													0	
62	398.7	Other Tangible Plant	0													0	
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

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Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance
FI Central Commerce Park
Docket No. 060388-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

Schedule: A-10
 Page: 2 of 5
 Preparer: Robert M. Griffin

Explanation: Provide the month ending Per Books balances for Sewer 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	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64		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 Sewer Accumulated Depreciation By Primary Account-2006
 Monthly Accumulated Depreciation Balances- per books-2006

		108	6461	FWS	FI Central Commerce Park - Sewer			
Docket No. 060388 - WS		Explanation: Provide Accumulated Depreciation balances by account for the period beginning 12/31/05 through 12/31/06, and 13 month averages for 2006						
Schedule Year Ended: 2006		Historic [] or Projected [x]						
Line No.	Acct. No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06
1		INTANGIBLE PLANT						Linked
2	351.1	Organization	0					0
3	352.1	Franchises	0					384
4	389.1	Other Plant & Misc. Equipment	0					0
5		COLLECTION PLANT						
6	353.2	Land & Land Rights	0					0
7	354.2	Structures & Improvements	0					0
8	355.2	Power Generation Equipment	0					0
9	360.2	Collection Sewers - Force	0					147,904
10	361.2	Collection Sewers - Gravity	0					(6,008)
11	362.2	Special Collecting Structures	0					0
12	363.2	Services to Customers	0					471
13	364.2	Flow Measuring Devices	0					3,811
14	365.2	Flow Measuring Installations	0					0
15	389.2	Other Plant & Misc. Equipment	0					0
16		SYSTEM PUMPING PLANT						
17	353.3	Land & Land Rights	0					0
18	354.3	Structures & Improvements	0					0
19	355.3	Power Generation Equipment	0					0
20	370.3	Recalcitrant Wells	0					15,029
21	371.3	Pumping Equipment	0					0
22	389.3	Other Plant & Misc. Equipment	0					0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	0					0
25	354.4	Structures & Improvements	0					109,080
26	355.4	Power Generation Equipment	0					18,293
27	389.4	Treatment & Disposal Equipment	0					235,882
28	381.4	Plant Sewers	0					3,589
29	382.4	Outfall Sewer Lines	0					0
30	389.4	Other Plant & Misc. Equipment	0					0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0					0
33	354.5	Structures & Improvements	0					0
34	355.5	Power Generation Equipment	0					0
35	371.5	Pumping Equipment	0					88,636
36	374.5	Reuse Distribution Reservoirs	0					65,240
37	380.5	Treatment & Disposal Equipment	0					74,632
38	381.5	Plant Sewers	0					11,923
39	389.5	Other Plant & Misc. Equipment	0					0
40		RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0					0
42	353.6	Land & Land Rights	0					0
43	354.6	Structures & Improvements	0					0
44	355.6	Power Generation Equipment	0					0
45	366.6	Reuse Services	0					64
46	367.6	Reuse Meters & Meter Installations	0					0
47	371.6	Pumping Equipment	0					0
48	375.6	Reuse Transmission & Distr. Sys.	0					58
49	389.6	Other Plant & Misc. Equipment	0					0
50		GENERAL PLANT						
51	353.7	Land & Land Rights	0					0
52	354.7	Structures & Improvements	0					0
53	390.7	Office Furniture & Equipment	0					12,275
54	390.71	Computer Equipment	0					0
55	391.7	Transportation Equipment	0					0
56	392.7	Stores Equipment	0					0
57	393.7	Tools, Shop & Garage Equipment	0					5,388
58	394.7	Laboratory Equipment	0					1,696
59	395.7	Power Operated Equipment	0					529
60	396.7	Communication Equipment	0					10,205
61	397.7	Miscellaneous Equipment	0					8,440
62	398.7	Other Tangible Plant	0					0
63		TOTAL	0	0	0	0	0	807,521

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

Florida Public Service Commission

FI Central Commerce Park
Docket No. 060368-WS
Projected Test Year Ending 12/31/07
Explanation: Schedule A-8 continued

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
30	Additions	NA	
31	Retirements	NA	
32	Adjustments	NA	
33	12/31/00 Balance	NA	
2001			
34	Additions	NA	
35	Retirements	NA	
36	Adjustments	NA	
37	12/31/01 Balance	NA	
2002			
38	Additions	NA	
39	Retirements	NA	
40	Adjustments	NA	
41	12/31/02 Balance	NA	
2003			
42	Additions	NA	
43	Retirements	NA	
44	Adjustments	NA	
45	06/30/04 Amend. Order Balance	NA	708,216
2004			
46	Additions	NA	31,719
47	Retirements	NA	(2,131)
48	Adjustments	NA	0
49	12/31/04 Balance	NA	737,804
2005			
50	Additions	NA	63,282
51	Retirements	NA	(21,675)
52	Adjustments	NA	27
53	12/31/05 Balance	NA	779,439
2006			
54	Additions	NA	62,093
55	Retirements	NA	(8,073)
56	Adjustments	NA	195
57	12/31/06 Balance	NA	833,653
2007			
58	Additions	NA	69,225
59	Retirements	NA	(7,739)
60	Adjustments	NA	545
61	12/31/07 Balance	NA	895,685

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

Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties							Florida Public Service Commission	
Amendatory Order Balances as of 6/30/04		=input field							Schedule:	A-10
FI Central Commerce Park - Sewer		Explanation: Provide Accum Depn balances by account for the period beginning							Page:	5 of 8
Docket No. 060368 - WS		6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc.							Preparer:	<name>
Schedule Year Ended: 2004		The balances as of 6/30/04 should be from the PSC's Amendatory Order issued February 27, 2006.								
Historic [x] or Projected []										
Line No.	Accl 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	351.1	Organization	0	0	0	0	0	0	0	
3	352.1	Franchises	342	342	342	342	342	342	342	
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
5		COLLECTION PLANT								
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	
7	354.2	Structures & Improvements	98,778	98,778	98,778	98,778	98,778	98,778	98,778	
8	355.2	Power Generation Equipment	16,277	16,277	16,277	16,277	16,277	16,277	16,277	
9	360.2	Collect on Sewers - Force	132,723	132,723	132,723	132,723	132,723	132,723	132,723	
10	361.2	Collect on Sewers - Gravity	(7,210)	(7,210)	(7,210)	(7,210)	(7,210)	(7,210)	(7,210)	
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	
12	363.2	Services to Customers	307	307	307	307	307	307	307	
13	364.2	Flow Measuring Devices	3,374	3,374	3,374	3,374	3,374	3,374	3,374	
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
16		SYSTEM PUMPING PLANT								
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	
20	370.3	Receiving Wells	13,707	13,707	13,707	13,707	13,707	13,707	13,707	
21	371.3	Pumping Equipment	77,026	77,026	77,026	77,026	77,026	77,026	77,026	
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
23		TREATMENT AND DISPOSAL PLANT								
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	
28	381.4	Plant Sewers	0	0	0	0	0	0	0	
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
31		RECLAIMED WATER TREATMENT PLANT								
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	
36	374.5	Reuse Distribution Reservoirs	61,323	61,323	61,323	61,323	61,323	61,323	61,323	
37	380.5	Treatment & Disposal Equipment	265,863	265,863	265,863	265,863	265,863	265,863	265,863	
38	381.5	Plant Sewers	14,334	14,334	14,334	14,334	14,334	14,334	14,334	
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
40		RECLAIMED WATER DISTRIBUTION PLANT								
41	352.6	Franchises	0	0	0	0	0	0	0	
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	
45	366.6	Reuse Services	0	0	0	0	0	0	0	
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
50		GENERAL PLANT								
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	
53	390.7	Office Furniture & Equipment	10,829	10,829	10,829	10,829	10,829	10,829	10,829	
54	390.71	Computer Equipment	0	0	0	0	0	0	0	
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	
56	392.7	Stores Equipment	0	0	0	0	0	0	0	
57	393.7	Tools, Shop & Garage Equipment	4,510	4,510	4,510	4,510	4,510	4,510	4,510	
58	394.7	Laboratory Equipment	1,464	1,464	1,464	1,464	1,464	1,464	1,464	
59	395.7	Power Operated Equipment	411	411	411	411	411	411	411	
60	396.7	Communication Equipment	6,688	6,688	6,688	6,688	6,688	6,688	6,688	
61	397.7	Miscellaneous Equipment	7,470	7,470	7,470	7,470	7,470	7,470	7,470	
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	
63		TOTAL	708,216	708,216	708,216	708,216	708,216	708,216	708,216	

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2004								FWS Properties		Florida Public Service Commission	
Adjusted UPIS Balances- June through December Balances for Depn Exp Calc											
FI Central Commerce Park - Sewer										Schedule: A-10	
Docket No. 060368 - WS										Page: UPIS 4 of 8	
Schedule Year Ended: 2004										Preparer: <name>	
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											
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
		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	351.1	Organization	0	0	0	0	0	0	0		
3	352.1	Franchises	1,053	1,053	1,053	1,053	1,053	1,053	1,053		
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0	0	0	0	0	0		
7	354.2	Structures & Improvements	208,166	208,166	208,166	208,166	208,166	208,166	208,166		
8	355.2	Power Generation Equipment	25,463	25,463	25,463	25,463	25,463	25,463	25,463		
9	360.2	Collection Sewers - Force	284,794	284,794	284,794	284,794	284,794	284,794	285,709		
10	361.2	Collection Sewers - Gravity	12,408	12,408	12,408	12,408	12,408	12,408	36,813		
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0		
12	363.2	Services to Customers	3,935	3,935	3,935	3,935	3,935	3,935	3,935		
13	364.2	Flow Measuring Devices	3,830	3,830	3,830	3,830	3,830	3,830	3,830		
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0		
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0	0	0	0	0	0		
18	354.3	Structures & Improvements	0	0	0	0	0	0	0		
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0		
20	370.3	Receiving Wells	25,038	25,038	25,038	25,038	25,038	25,038	25,038		
21	371.3	Pumping Equipment	131,967	131,967	131,967	131,967	131,967	131,967	131,967		
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	130,000	130,000	130,000	130,000	130,000	130,000	130,000		
25	354.4	Structures & Improvements	0	0	0	0	0	0	0		
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0		
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0		
28	381.4	Plant Sewers	0	0	0	0	0	0	0		
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0		
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0	0	0	0	0	0		
33	354.5	Structures & Improvements	0	0	0	0	0	0	0		
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0		
35	371.5	Pumping Equipment	0	0	0	0	0	0	0		
36	374.5	Reuse Distribution Reservoirs	91,520	91,520	91,520	91,520	91,520	91,520	91,520		
37	380.5	Treatment & Disposal Equipment	489,029	489,029	489,029	489,029	489,029	489,029	489,029		
38	381.5	Plant Sewers	26,026	26,026	26,026	26,026	26,026	26,026	26,026		
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0	0	0	0	0	0		
42	353.6	Land & Land Rights	0	0	0	0	0	0	0		
43	354.6	Structures & Improvements	0	0	0	0	0	0	0		
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0		
45	366.6	Reuse Services	0	0	0	0	0	1,723	1,723		
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0		
47	371.6	Pumping Equipment	0	0	0	0	0	0	0		
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	690		
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0	0	0	0	0	0		
52	354.7	Structures & Improvements	0	0	0	0	0	0	0		
53	390.7	Office Furniture & Equipment	13,695	13,695	13,695	13,695	13,695	13,695	13,695		
54	390.71	Computer Equipment	0	0	0	0	0	0	0		
55	391.7	Transportation Equipment	0	0	0	0	0	0	0		
56	392.7	Stores Equipment	0	0	0	0	0	0	0		
57	393.7	Tools, Shop & Garage Equipment	8,873	8,873	8,873	8,873	8,873	8,873	8,873		
58	394.7	Laboratory Equipment	2,199	2,199	2,199	2,199	2,199	2,199	2,199		
59	395.7	Power Operated Equipment	500	500	500	500	500	500	500		
60	396.7	Communication Equipment	21,276	21,276	21,276	21,276	21,276	21,276	21,276		
61	397.7	Miscellaneous Equipment	9,188	9,188	9,188	9,188	9,188	9,188	9,188		
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0		
63		TOTAL	1,488,960	1,488,960	1,488,960	1,488,960	1,488,960	1,490,683	1,516,783		

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties							
Depreciation Rates for Sewer Accounts- 2004									
FI Central Commerce Park - Sewer		This Schedule shows the Commission Authorized Depreciation rates for 2004							
Docket No. 060388 - WS									
Schedule Year Ended: 2004									
Historic [x] or Projected []									
Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
2	351.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	352.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
4	389.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5		COLLECTION PLANT							
6	353.2	Land & Land Rights		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	354.2	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
8	355.2	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
9	360.2	Collection Sewers - Force	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
10	361.2	Collection Sewers - Gravity	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
11	362.2	Special Collecting Structures	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	363.2	Services to Customers	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%
13	364.2	Flow Measuring Devices	2.00%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%
14	385.2	Flow Measuring Installations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
15	388.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16		SYSTEM PUMPING PLANT							
17	353.3	Land & Land Rights		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
18	354.3	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
19	355.3	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
20	370.3	Receiving Wells	5.58%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
21	371.3	Pumping Equipment	5.58%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
22	389.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
23		TREATMENT AND DISPOSAL PLANT							
24	353.4	Land & Land Rights		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25	354.4	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
26	355.4	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
27	380.4	Treatment & Disposal Equipment	5.58%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
28	381.4	Plant Sewers	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
29	382.4	Outfall Sewer Lines	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
30	389.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
31		RECLAIMED WATER TREATMENT PLANT							
32	353.5	Land & Land Rights		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33	354.5	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
34	355.5	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
35	371.5	Pumping Equipment	5.58%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
36	374.5	Reuse Distribution Reservoirs	2.00%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%
37	380.5	Treatment & Disposal Equipment	5.58%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
38	381.5	Plant Sewers	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
39	389.5	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40		RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
42	353.6	Land & Land Rights		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	354.6	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
44	355.6	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
45	366.6	Reuse Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
46	367.6	Reuse Meters & Meter Installations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
47	371.6	Pumping Equipment	5.58%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
48	375.6	Reuse Transmission & Distr. Sys.	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
49	389.6	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
50		GENERAL PLANT							
51	353.7	Land & Land Rights		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
52	354.7	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
53	390.7	Office Furniture & Equipment	1.88%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%
54	390.71	Computer Equipment	1.88%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%
55	391.7	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
56	392.7	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
57	393.7	Tools, Shop & Garage Equipment	0.23%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%
58	394.7	Laboratory Equipment	0.87%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
59	395.7	Power Operated Equipment	0.37%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%
60	396.7	Communication Equipment	1.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%
61	397.7	Miscellaneous Equipment	0.87%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
62	398.7	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
63		TOTAL							

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties							Florida Public Service Commission		
Depreciation Expense- July through December 2004		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Schedule:	A-10
Line No.	Acct No.	AccountName	July	Aug	Sep	Oct	Nov	Dec		Page:	6 of 8
										Preparer:	<name>
FI Central Commerce Park - Sewer		Explanation: Provide monthly Depreciation Expense for 2004									
Docket No. 060368 - WS		Historic [x] or Projected []									
Schedule Year Ended: 2004											
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0	0	0	0	0	0		
3	352.1	Franchises	2	2	2	2	2	2	2		
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0	0	0	0	0	0		
7	354.2	Structures & Improvements	543	543	543	543	543	543	543		
8	355.2	Power Generation Equipment	106	106	106	106	106	106	106		
9	360.2	Collection Sewers - Force	790	790	790	790	790	790	793		
10	361.2	Collection Sewers - Gravity	23	23	23	23	23	23	68		
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0		
12	363.2	Services to Customers	9	9	9	9	9	9	9		
13	364.2	Flow Measuring Devices	64	64	64	64	64	64	64		
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0		
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0	0	0	0	0	0		
18	354.3	Structures & Improvements	0	0	0	0	0	0	0		
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0		
20	370.3	Receiving Wells	116	116	116	116	116	116	116		
21	371.3	Pumping Equipment	611	611	611	611	611	611	611		
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0	0	0	0	0	0		
25	354.4	Structures & Improvements	0	0	0	0	0	0	0		
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0		
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0		
28	381.4	Plant Sewers	0	0	0	0	0	0	0		
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0		
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0	0	0	0	0	0		
33	354.5	Structures & Improvements	0	0	0	0	0	0	0		
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0		
35	371.5	Pumping Equipment	0	0	0	0	0	0	0		
36	374.5	Reuse Distribution Reservoirs	206	206	206	206	206	206	206		
37	380.5	Treatment & Disposal Equipment	2,266	2,266	2,266	2,266	2,266	2,266	2,266		
38	381.5	Plant Sewers	62	62	62	62	62	62	62		
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0	0	0	0	0	0		
42	353.6	Land & Land Rights	0	0	0	0	0	0	0		
43	354.6	Structures & Improvements	0	0	0	0	0	0	0		
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0		
45	366.6	Reuse Services	0	0	0	0	0	0	0		
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0		
47	371.6	Pumping Equipment	0	0	0	0	0	0	0		
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0		
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0	0	0	0	0	0		
52	354.7	Structures & Improvements	0	0	0	0	0	0	0		
53	390.7	Office Furniture & Equipment	190	190	190	190	190	190	190		
54	390.71	Computer Equipment	0	0	0	0	0	0	0		
55	391.7	Transportation Equipment	0	0	0	0	0	0	0		
56	392.7	Stores Equipment	0	0	0	0	0	0	0		
57	393.7	Tools, Shop & Garage Equipment	46	46	46	46	46	46	46		
58	394.7	Laboratory Equipment	12	12	12	12	12	12	12		
59	395.7	Power Operated Equipment	3	3	3	3	3	3	3		
60	396.7	Communication Equipment	177	177	177	177	177	177	177		
61	397.7	Miscellaneous Equipment	51	51	51	51	51	51	51		
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0		
63		TOTAL	5,279	5,279	5,279	5,279	5,279	5,327	31,719		

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties								Florida Public Service Commission	
Retirements-July through December 2004										Schedule:	A-10
FI Central Commerce Park - Sewer										Page:	7 of 8
Docket No. 060368 - WS		Explanation: Provide Retirements that were physically made after the date of								Preparer:	<name>
Schedule Year Ended: 2004		Acquisition 6/30/04									
Historic [x] or Projected []											
Line No.	Acct No.	(1) AccountName	(2) Jul	(3) Aug	(4) Sep	(5) Oct	(6) Nov	(7) Dec	(8)		
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0	0	0	0	0	0		
3	352.1	Franchises	0	0	0	0	0	0	0		
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0	0	0	0	0	0		
7	354.2	Structures & Improvements	0	0	0	0	0	0	0		
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0		
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	(2,131)		
10	361.2	Collection Sewers - Gravity	0	0	0	0	0	0	0		
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0		
12	363.2	Services to Customers	0	0	0	0	0	0	0		
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0		
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0		
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0	0	0	0	0	0		
18	354.3	Structures & Improvements	0	0	0	0	0	0	0		
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0		
20	370.3	Receiving Wells	0	0	0	0	0	0	0		
21	371.3	Pumping Equipment	0	0	0	0	0	0	0		
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0	0	0	0	0	0		
25	354.4	Structures & Improvements	0	0	0	0	0	0	0		
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0		
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0		
28	381.4	Plant Sewers	0	0	0	0	0	0	0		
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0		
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0	0	0	0	0	0		
33	354.5	Structures & Improvements	0	0	0	0	0	0	0		
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0		
35	371.5	Pumping Equipment	0	0	0	0	0	0	0		
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0		
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0		
38	381.5	Plant Sewers	0	0	0	0	0	0	0		
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0	0	0	0	0	0		
42	353.6	Land & Land Rights	0	0	0	0	0	0	0		
43	354.6	Structures & Improvements	0	0	0	0	0	0	0		
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0		
45	366.6	Reuse Services	0	0	0	0	0	0	0		
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0		
47	371.6	Pumping Equipment	0	0	0	0	0	0	0		
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0		
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0	0	0	0	0	0		
52	354.7	Structures & Improvements	0	0	0	0	0	0	0		
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0		
54	390.71	Computer Equipment	0	0	0	0	0	0	0		
55	391.7	Transportation Equipment	0	0	0	0	0	0	0		
56	392.7	Stores Equipment	0	0	0	0	0	0	0		
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0		
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0		
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0		
60	396.7	Communication Equipment	0	0	0	0	0	0	0		
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0		
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0		
63		TOTAL	0	0	0	0	0	0	(2,131)	(2,131)	

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2004 Adjustments to Accumulated Depreciation-July through December 2004			FWS Properties						Florida Public Service Commission	
FI Central Commerce Park - Sewer			=input field						Schedule:	A-10
Docket No. 060388 - WS			Explanation: Provide Adjustments to the Accumulated Depreciation Balances in						Page:	8 of 8
Schedule Year Ended: 2004			Amendatory Order other than changes resulting from Depreciation Expense,						Preparer:	<name>
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>			or Plant Retirements.							
Line No.	Acct No.	(1) AccountName	(2)	(3) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec	
1		INTANGIBLE PLANT								
2	351.1	Organizations								
3	352.1	Franchises								
4	389.1	Other Plant & Misc. Equipment								
5		COLLECTION PLANT								
6	353.2	Land & Land Rights								
7	354.2	Structures & Improvements								
8	355.2	Power Generation Equipment								
9	360.2	Collection Sewers - Force								
10	361.2	Collection Sewers - Gravity								
11	362.2	Special Collecting Structures								
12	363.2	Services to Customers								
13	364.2	Flow Measuring Devices								
14	365.2	Flow Measuring Installations								
15	389.2	Other Plant & Misc. Equipment								
16		SYSTEM PUMPING PLANT								
17	353.3	Land & Land Rights								
18	354.3	Structures & Improvements								
19	355.3	Power Generation Equipment								
20	370.3	Receiving Wells								
21	371.3	Pumping Equipment								
22	389.3	Other Plant & Misc. Equipment								
23		TREATMENT AND DISPOSAL PLANT								
24	353.4	Land & Land Rights								
25	354.4	Structures & Improvements								
26	355.4	Power Generation Equipment								
27	380.4	Treatment & Disposal Equipment								
28	381.4	Plant Sewers								
29	382.4	Outfall Sewer Lines								
30	389.4	Other Plant & Misc. Equipment								
31		RECLAIMED WATER TREATMENT PLANT								
32	353.5	Land & Land Rights								
33	354.5	Structures & Improvements								
34	355.5	Power Generation Equipment								
35	371.5	Pumping Equipment								
36	374.5	Reuse Distribution Reservoirs								
37	380.5	Treatment & Disposal Equipment								
38	381.5	Plant Sewers								
39	389.5	Other Plant & Misc. Equipment								
40		RECLAIMED WATER DISTRIBUTION PLANT								
41	352.6	Franchises								
42	353.6	Land & Land Rights								
43	354.6	Structures & Improvements								
44	355.6	Power Generation Equipment								
45	366.6	Reuse Services								
46	367.6	Reuse Meters & Meter Installations								
47	371.6	Pumping Equipment								
48	375.6	Reuse Transmission & Distr. Sys.								
49	389.6	Other Plant & Misc. Equipment								
50		GENERAL PLANT								
51	353.7	Land & Land Rights								
52	354.7	Structures & Improvements								
53	390.7	Office Furniture & Equipment								
54	390.71	Computer Equipment								
55	391.7	Transportation Equipment								
56	392.7	Stores Equipment								
57	393.7	Tools, Shop & Garage Equipment								
58	394.7	Laboratory Equipment								
59	395.7	Power Operated Equipment								
60	396.7	Communication Equipment								
61	397.7	Miscellaneous Equipment								
62	398.7	Other Tangible Plant								
63		TOTAL		0	0	0	0	0	0	

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties							Florida Public Service Commission		
Adjusted Accumulated Depreciation Balances- June through December 2004									Schedule: A-10		
FI Central Commerce Park - Sewer									Page: 4 of 8		
Docket No. 060368 - WS		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.							Preparer: <name>		
Schedule Year Ended: 2004		through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.									
Historic [x] or Projected []											
Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04		
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0	0	0	0	0	0		
3	352.1	Franchises	342	344	346	349	351	353	355		
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0	0	0	0	0	0		
7	354.2	Structures & Improvements	98,778	99,321	99,864	100,407	100,950	101,493	102,036		
8	355.2	Power Generation Equipment	16,277	16,383	16,489	16,595	16,701	16,807	16,914		
9	360.2	Collection Sewers - Force	132,723	133,513	134,304	135,094	135,884	136,675	137,466		
10	361.2	Collection Sewers - Gravity	(7,210)	(7,187)	(7,164)	(7,141)	(7,118)	(7,095)	(7,072)		
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0		
12	363.2	Services to Customers	307	316	324	333	341	350	359		
13	364.2	Flow Measuring Devices	3,374	3,438	3,502	3,566	3,629	3,693	3,757		
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0		
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0	0	0	0	0	0		
18	354.3	Structures & Improvements	0	0	0	0	0	0	0		
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0		
20	370.3	Receiving Wells	13,707	13,823	13,939	14,055	14,171	14,287	14,403		
21	371.3	Pumping Equipment	77,026	77,637	78,249	78,860	79,472	80,083	80,695		
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0	0	0	0	0	0		
25	354.4	Structures & Improvements	0	0	0	0	0	0	0		
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0		
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0		
28	381.4	Plant Sewers	0	0	0	0	0	0	0		
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0		
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0	0	0	0	0	0		
33	354.5	Structures & Improvements	0	0	0	0	0	0	0		
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0		
35	371.5	Pumping Equipment	0	0	0	0	0	0	0		
36	374.5	Reuse Distribution Reservoirs	61,323	61,529	61,735	61,941	62,147	62,353	62,559		
37	380.5	Treatment & Disposal Equipment	265,863	268,129	270,395	272,661	274,926	277,192	279,458		
38	381.5	Plant Sewers	14,334	14,396	14,458	14,520	14,582	14,644	14,706		
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0	0	0	0	0	0		
42	353.6	Land & Land Rights	0	0	0	0	0	0	0		
43	354.6	Structures & Improvements	0	0	0	0	0	0	0		
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0		
45	366.6	Reuse Services	0	0	0	0	0	0	0		
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0		
47	371.6	Pumping Equipment	0	0	0	0	0	0	0		
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0		
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0	0	0	0	0	0		
52	354.7	Structures & Improvements	0	0	0	0	0	0	0		
53	390.7	Office Furniture & Equipment	10,829	11,019	11,209	11,400	11,590	11,780	11,970		
54	390.7.1	Computer Equipment	0	0	0	0	0	0	0		
55	391.7	Transportation Equipment	0	0	0	0	0	0	0		
56	392.7	Stores Equipment	0	0	0	0	0	0	0		
57	393.7	Tools, Shop & Garage Equipment	4,510	4,556	4,602	4,648	4,694	4,740	4,786		
58	394.7	Laboratory Equipment	1,464	1,476	1,488	1,501	1,513	1,525	1,537		
59	395.7	Power Operated Equipment	411	414	418	421	425	428	432		
60	396.7	Communication Equipment	6,688	6,865	7,043	7,220	7,397	7,575	7,752		
61	397.7	Miscellaneous Equipment	7,470	7,521	7,572	7,623	7,674	7,725	7,776		
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0		
63		TOTAL	708,216	713,495	718,773	724,052	729,330	734,609	737,804		

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2005														Florida Public Service Commission		
Depreciation Expense- 2005														Schedule: A-10		
FI Central Commerce Park - Sewer														Page: 6 of 8		
Docket No. 060368 - WS														Preparer: <name>		
Schedule Year Ended: 2005																
Explanation: Provide the monthly Depreciation Expense for 2005																
Historic [x] or Projected []																
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	AccountName	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Test Year End	2005	
														Dec	Total	
1	INTANGIBLE PLANT															
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	2	2	2	2	2	2	2	2	2	2	2	2	2	2	26
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT															
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	543	543	543	543	543	543	543	543	543	543	543	543	543	543	6,516
8	355.2 Power Generation Equipment	106	106	106	106	106	106	106	106	106	106	106	106	106	106	1,273
9	360.2 Collection Sewers - Force	793	793	793	793	793	793	793	793	793	793	793	793	793	793	9,517
10	361.2 Collection Sewers - Gravity	68	68	68	68	68	68	68	68	68	68	68	68	68	68	817
11	362.2 Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2 Services to Customers	9	9	9	9	9	9	9	9	9	9	9	9	9	9	103
13	364.2 Flow Measuring Devices	64	64	0	0	0	0	0	0	0	0	0	0	0	0	128
14	365.2 Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	SYSTEM PUMPING PLANT															
17	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3 Receiving Wells	116	116	116	116	116	116	116	116	116	116	116	116	116	116	1,392
21	371.3 Pumping Equipment	611	611	611	611	611	611	611	611	611	611	611	611	611	611	7,337
22	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	TREATMENT AND DISPOSAL PLANT															
24	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	RECLAIMED WATER TREATMENT PLANT															
32	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5 Reuse Distribution Reservoirs	206	206	206	206	206	206	206	206	206	206	206	206	206	206	2,471
37	380.5 Treatment & Disposal Equipment	2,270	2,270	2,270	2,270	2,270	2,270	2,306	2,306	2,306	2,306	2,313	2,313	2,313	2,313	27,474
38	381.5 Plant Sewers	62	62	62	62	62	62	62	62	62	62	62	62	62	62	744
39	389.5 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6 Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	GENERAL PLANT															
51	353.7 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7 Office Furniture & Equipment	190	190	190	190	190	190	190	190	190	190	190	190	190	190	1,902
54	390.71 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7 Tools, Shop & Garage Equipment	46	46	46	46	46	46	46	46	46	46	46	46	46	46	553
58	394.7 Laboratory Equipment	12	12	12	12	12	12	12	12	12	12	12	12	12	12	147
59	395.7 Power Operated Equipment	3	3	3	3	3	3	3	3	3	3	3	3	3	3	47
60	396.7 Communication Equipment	177	177	177	177	177	177	191	191	191	191	191	191	191	191	2,222
61	397.7 Miscellaneous Equipment	51	51	51	51	51	51	51	51	51	51	51	51	51	51	613
62	398.7 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	TOTAL	5,330	5,330	5,267	5,267	5,267	5,281	5,316	5,316	5,316	5,324	5,134	5,134	5,134	63,282	

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Line No.	Account No.	Account Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0
2	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
16	SYSTEM PUMPING PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
23	TREATMENT AND DISPOSAL PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
31	RECLAIMED WATER TREATMENT PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0
41	353.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
45	355.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
50	GENERAL PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores/Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
63	TOTAL		(2,000)	0	0	(500)	0	0	(19,175)	0	0	0	0	0	(21,675)

Schedule of Sewer Accumulated Depreciation By Primary Account-2005
 Retirement-2005
 F1 Central Commerce Park - Sewer
 Docket No. 060368 - WS
 Explanation: Provide Retirement for 2005
 Historic [X] or Projected []
 Schedule Year Ended: 2005
 Page: 7 of 8
 Preparer: <name>
 Schedule: A-10
 Florida Public Service Commission

Schedule of Sewer Accumulated Depreciation By Primary Account- 2005														Florida Public Service Commission		
Adjustments to Accumulated Depreciation-2005																
														=input field		
FI Central Commerce Park - Sewer														Schedule: A-10		
Docket No. 060368 - WS														Page: 8 of 8		
Schedule Year Ended: 2005														Preparer: <name>		
Historic [x] or Projected []																
Explanation: Provide Adjustments to the Accumulated Depreciation Balances in Amendatory Order other than changes resulting from Depreciation Expense, or Plant Retirements.																
Line No.	Acct No.	(1) AccountName	(2)	(3) 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	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force														0
10	361.2	Collection Sewers - Gravity														0
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers														0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	389.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment														0
22	389.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements														0
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment														0
28	381.4	Plant Sewers														0
29	382.4	Outfall Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements														0
34	355.5	Power Generation Equipment														0
35	371.5	Pumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment														0
38	381.5	Plant Sewers														0
39	389.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Meters & Meter Installations														0
47	371.6	Pumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys.														0
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	390.7	Office Furniture & Equipment														0
54	390.71	Computer Equipment														0
55	391.7	Transportation Equipment														0
56	392.7	Stores Equipment														0
57	393.7	Tools, Shop & Garage Equipment														0
58	394.7	Laboratory Equipment														0
59	395.7	Power Operated Equipment														0
60	396.7	Communication Equipment														0
61	397.7	Miscellaneous Equipment														0
62	398.7	Other Tangible Plant														0
63		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2005															Florida Public Service Commission	
Adjusted Accumulated Depreciation Balances - December 2004 through December 2005															Schedule:	A-10
FI Central Commerce Park - Sewer															Page:	4 of 8
Docket No. 060368 - WS															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																
Schedule Year Ended: 2005																
Historic [x] or Projected []																
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	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	355	357	360	362	364	366	368	371	373	375	377	379	381	368
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	102,036	102,579	103,122	103,665	104,208	104,751	105,294	105,837	106,380	106,922	107,465	108,008	108,551	105,294
8	355.2	Power Generation Equipment	16,914	17,020	17,126	17,232	17,338	17,444	17,550	17,656	17,762	17,868	17,974	18,081	18,187	17,550
9	360.2	Collection Sewers - Force	135,337	136,130	136,923	137,716	138,509	139,302	140,095	140,888	141,681	142,474	143,268	144,061	144,854	140,095
10	361.2	Collection Sewers - Gravity	(7,027)	(6,959)	(6,891)	(6,823)	(6,755)	(6,687)	(6,618)	(6,550)	(6,482)	(6,414)	(6,346)	(6,278)	(6,210)	(6,618)
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	359	367	376	385	393	402	410	419	428	436	445	454	462	410
13	364.2	Flow Measuring Devices	3,757	3,821	3,885	3,885	3,885	3,885	3,885	3,885	3,885	3,885	3,885	3,885	3,885	3,870
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	14,403	14,519	14,635	14,751	14,867	14,983	15,099	15,215	15,331	15,447	15,563	15,679	15,795	15,099
21	371.3	Pumping Equipment	80,695	81,306	81,916	82,529	83,140	83,752	84,363	84,975	85,586	86,197	86,809	87,421	88,032	84,363
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	62,559	62,764	62,970	63,176	63,382	63,588	63,794	64,000	64,206	64,412	64,618	64,824	65,030	63,794
37	380.5	Treatment & Disposal Equipment	279,458	279,728	281,997	284,267	286,537	288,807	291,076	274,207	276,512	278,818	281,131	283,444	285,757	282,441
38	381.5	Plant Sewers	14,706	14,768	14,830	14,892	14,954	15,016	15,078	15,140	15,202	15,264	15,326	15,388	15,451	15,078
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	11,970	12,161	12,351	12,541	12,731	12,922	13,112	13,302	13,492	13,683	13,873	13,873	13,873	13,068
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	4,786	4,832	4,879	4,925	4,971	5,017	5,063	5,109	5,155	5,201	5,247	5,293	5,339	5,063
58	394.7	Laboratory Equipment	1,537	1,550	1,562	1,574	1,586	1,598	1,611	1,623	1,635	1,647	1,660	1,672	1,684	1,611
59	395.7	Power Operated Equipment	432	435	439	442	(54)	(50)	(46)	(42)	(38)	(34)	(30)	(25)	(21)	108
60	396.7	Communication Equipment	7,752	7,929	8,106	8,284	8,461	8,638	8,829	9,020	9,211	9,401	9,592	9,783	9,974	8,845
61	397.7	Miscellaneous Equipment	7,776	7,827	7,879	7,930	7,981	8,032	8,083	8,134	8,185	8,236	8,287	8,338	8,389	8,083
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	737,804	741,135	746,465	751,732	756,499	761,766	767,047	773,188	776,504	783,821	789,145	794,278	799,412	758,523

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Schedule of Sewers Accumulated Depreciation By Primary Account-2006															Florida Public Service Commission	
Depreciation Expense-2006															Schedule:	A-10
FI Central Commerce Park - Sewer															Page:	6 of 8
Docket No. 060368 - WS															Preparer:	<name>
Schedule Year Ended: 2006																
Historic: [] or Projected: [x]																
Explanation: Provide the monthly Depreciation Expense for 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	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	2	2	2	2	2	2	2	2	2	2	2	2	2	26
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	543	543	543	543	542	542	542	542	542	542	542	542	542	6,509
8	355.2	Power Generation Equipment	106	106	106	106	106	106	106	106	106	106	106	106	106	1,273
9	360.2	Collection Sewers - Force	793	793	793	793	793	813	813	813	834	834	834	854	854	9,160
10	361.2	Collection Sewers - Gravity	68	68	68	68	68	68	68	68	68	68	68	68	68	818
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	9	9	9	9	9	9	9	9	9	9	9	9	9	104
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	9
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	116	116	116	116	70	70	70	70	70	70	70	70	70	1,020
21	371.3	Pumping Equipment	611	611	611	611	611	611	611	611	611	611	611	611	611	7,333
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	206	206	206	206	206	206	206	206	206	206	206	206	206	2,473
37	380.5	Treatment & Disposal Equipment	2,313	2,313	2,313	2,313	2,311	2,311	2,311	2,311	2,311	2,311	2,311	2,311	2,873	28,303
38	381.5	Plant Sewers	62	62	62	62	62	62	62	62	62	62	62	62	62	744
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	4	4	4	4	4	4	4	4	4	4	29
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Dist. Sys.	0	0	0	6	6	6	6	6	6	6	6	6	6	51
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	380.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	46	46	46	46	46	46	46	46	46	46	46	46	46	554
58	394.7	Laboratory Equipment	12	12	12	12	12	12	12	12	12	12	12	12	12	147
59	395.7	Power Operated Equipment	4	4	4	4	4	4	4	4	4	4	4	4	4	48
60	396.7	Communication Equipment	191	191	191	191	191	191	191	191	191	191	191	191	191	2,289
61	397.7	Miscellaneous Equipment	51	51	51	51	51	51	51	51	51	51	51	51	51	613
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	5,134	5,134	5,134	5,134	5,094	5,114	5,114	5,114	5,135	5,135	5,135	5,717	62,083	

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Line No.	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	Florida Public Service Commission	
																	Page: 7 of 8	Schedule: A-10
1	INTANGIBLE PLANT																	
2	Organization																	
3	Franchises																	
4	Other Plant & Misc. Equipment																	
5	COLLECTION PLANT																	
6	Land & Land Rights																	
7	Structures & Improvements																	
8	Power Generation Equipment																	
9	Collection Sewers - Force																	
10	Collection Sewers - Gravity																	
11	Special Collecting Structures																	
12	Sewerage to Customers																	
13	Flow Measuring Devices																	
14	Flow Measuring Installations																	
15	Other Plant & Misc. Equipment																	
16	SYSTEM PUMPING PLANT																	
17	Land & Land Rights																	
18	Structures & Improvements																	
19	Power Generation Equipment																	
20	Receiving Works																	
21	Pumping Equipment																	
22	Other Plant & Misc. Equipment																	
23	TREATMENT AND DISPOSAL PLANT																	
24	Land & Land Rights																	
25	Structures & Improvements																	
26	Power Generation Equipment																	
27	Treatment & Disposal Equipment																	
28	Plant Sewers																	
29	Other Plant & Misc. Equipment																	
30	Other Plant & Misc. Equipment																	
31	RECLAIMED WATER TREATMENT PLANT																	
32	Land & Land Rights																	
33	Structures & Improvements																	
34	Power Generation Equipment																	
35	Pumping Equipment																	
36	Power Distribution Reservoirs																	
37	Treatment & Disposal Equipment																	
38	Plant Sewers																	
39	Other Plant & Misc. Equipment																	
40	RECLAIMED WATER DISTRIBUTION PLANT																	
41	Franchises																	
42	Land & Land Rights																	
43	Structures & Improvements																	
44	Power Generation Equipment																	
45	Power Sewers																	
46	Power Meters & Meter Installations																	
47	Pumping Equipment																	
48	Power Transmission & Dist. Sys.																	
49	Other Plant & Misc. Equipment																	
50	GENERAL PLANT																	
51	Structures & Improvements																	
52	Land & Land Rights																	
53	Office Furniture & Equipment																	
54	Computer Equipment																	
55	Transportation Equipment																	
56	Stores Equipment																	
57	Tools Shop & Garage Equipment																	
58	Laboratory Equip.																	
59	Power Cleared Equipment																	
60	Communications Equipment																	
61	Miscellaneous Equipment																	
62	Other Tangible Plant																	
63	TOTAL																	

Schedule of Sewer Accumulated Depreciation By Primary Account- 2006														Florida Public Service Commission			
Adjustments to Accumulated Depreciation-2006																	
														=input field			
FI Central Commerce Park - Sewer														Schedule: A-10			
Docket No. 060368 - WS														Page: 8 of 8			
Schedule Year Ended: 2006														Preparer: <name>			
Historic [] or Projected [x]																	
Explanation: Provide Adjustments to the Accumulated Depreciation Balances In																	
Amendatory Order other than changes resulting from Depreciation Expense,																	
or Plant Retirements.																	
Line No.	Accr No.	AccountName	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			2006
																	Total
1		INTANGIBLE PLANT															
2	351.1	Organization															0
3	352.1	Franchises															0
4	389.1	Other Plant & Misc. Equipment															0
5		COLLECTION PLANT															
6	353.2	Land & Land Rights															0
7	354.2	Structures & Improvements															0
8	355.2	Power Generation Equipment															0
9	360.2	Collection Sewers - Force															0
10	361.2	Collection Sewers - Gravity															0
11	362.2	Special Collecting Structures															0
12	363.2	Services to Customers															0
13	364.2	Flow Measuring Devices															0
14	365.2	Flow Measuring Installations															0
15	389.2	Other Plant & Misc. Equipment															0
16		SYSTEM PUMPING PLANT															
17	353.3	Land & Land Rights															0
18	354.3	Structures & Improvements															0
19	355.3	Power Generation Equipment															0
20	370.3	Receiving Wells															0
21	371.3	Pumping Equipment															0
22	389.3	Other Plant & Misc. Equipment															0
23		TREATMENT AND DISPOSAL PLANT															
24	353.4	Land & Land Rights															0
25	354.4	Structures & Improvements															0
26	355.4	Power Generation Equipment															0
27	386.4	Treatment & Disposal Equipment															0
28	381.4	Plant Sewers															0
29	382.4	Outfall Sewer Lines															0
30	389.4	Other Plant & Misc. Equipment															0
31		RECLAIMED WATER TREATMENT PLANT															
32	353.5	Land & Land Rights															0
33	354.5	Structures & Improvements															0
34	355.5	Power Generation Equipment															0
35	371.5	Pumping Equipment															0
36	374.5	Reuse Distribution Reservoirs															0
37	380.5	Treatment & Disposal Equipment															0
38	381.5	Plant Sewers															0
39	389.5	Other Plant & Misc. Equipment															0
40		RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6	Franchises															0
42	353.6	Land & Land Rights															0
43	354.6	Structures & Improvements															0
44	355.6	Power Generation Equipment															0
45	366.6	Reuse Services															0
46	367.6	Reuse Meters & Meter Installations															0
47	371.6	Pumping Equipment															0
48	375.6	Reuse Transmission & Distr. Sys.															0
49	389.6	Other Plant & Misc. Equipment															0
50		GENERAL PLANT															
51	353.7	Land & Land Rights															0
52	354.7	Structures & Improvements															0
53	390.7	Office Furniture & Equipment															0
54	390.71	Computer Equipment															0
55	391.7	Transportation Equipment															0
56	392.7	Stores Equipment															0
57	393.7	Tools, Shop & Garage Equipment															0
58	394.7	Laboratory Equipment															0
59	395.7	Power Operated Equipment															0
60	396.7	Communication Equipment															0
61	397.7	Miscellaneous Equipment															0
62	398.7	Other Tangible Plant															0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Accumulated Depreciation By Primary Account-2006															
Line No.	Account Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/05	01/01/06	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 1 7 Intangibles 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 2 362.1 Engineering 381 364 396 396 396 396 396 396 396 396 401 403 406 400 395 0 3 COLLECTION PLANT 4 389.1 Other Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 5 COLLECTION PLANT 6 353.2 Land & Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 7 354.2 Structures & Improvements 108,551 109,094 109,637 110,180 110,723 111,265 111,807 112,350 112,892 113,434 113,976 114,519 115,060 115,600 111,907 0 8 355.2 Power Generation Equipment 18,187 18,389 18,591 18,793 18,995 19,197 19,399 19,601 19,803 19,998 20,199 20,399 20,598 20,796 18,823 0 9 361.1 Electric Service Equipment 148,568 149,111 149,654 150,197 150,740 151,283 151,826 152,369 152,912 153,455 153,997 154,540 155,083 155,626 152,706 0 10 361.2 Special Collecting Structures (6,210) (6,142) (6,074) (6,006) (5,938) (5,870) (5,802) (5,734) (5,666) (5,598) (5,530) (5,462) (5,394) (5,326) (5,386) 0 11 363.2 Services to Customers 462 471 479 488 497 505 514 523 531 540 557 566 575 584 514 0 12 384.2 Flow Measuring Devices 3,885 3,885 3,885 3,885 3,885 3,885 3,885 3,885 3,885 3,885 3,885 3,885 3,885 3,885 3,885 0 13 385.2 Flow Measuring Installations 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 14 386.2 Other Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 15 387.2 Other Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 16 SYSTEM PLANTING PLANT 17 353.3 Land & Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 18 354.3 Structures & Improvements 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 19 355.3 Power Generation Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 20 370.3 Pumping Stations 15,795 15,911 16,027 16,143 16,259 16,375 16,490 16,606 16,722 16,837 16,953 17,069 17,185 17,301 16,363 0 21 371.3 Pumping Equipment 88,032 88,643 89,255 89,866 90,478 91,089 91,701 92,313 92,925 93,537 94,148 94,760 95,372 95,984 91,689 0 22 TREATMENT AND DISPOSAL PLANT 23 353.4 Land & Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 24 354.4 Structures & Improvements 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 25 355.4 Power Generation Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 26 370.4 Treatment & Disposal Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 27 381.4 Plant Sewers 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 28 391.4 Other Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 29 388.4 Other Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 30 389.4 Other Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 31 RECLAIMED WATER TREATMENT PLANT 32 353.5 Land & Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 33 354.5 Structures & Improvements 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 34 355.5 Power Generation Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 35 371.5 Pumping Equipment 65,820 66,230 66,640 67,050 67,460 67,870 68,280 68,690 69,100 69,510 69,920 70,330 70,740 71,150 68,226 0 36 380.5 Reuse Transmission & Distr. Sys. 285,275 286,070 286,865 287,660 288,455 289,250 290,045 290,840 291,635 292,430 293,225 294,020 294,815 295,610 292,233 0 37 381.5 Plant Sewers 15,451 15,513 15,575 15,637 15,699 15,761 15,823 15,885 15,947 16,009 16,071 16,132 16,194 16,256 16,194 0 38 388.5 Other Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 40 RECLAIMED WATER DISTRIBUTION PLANT 41 352.6 Franchises 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 42 353.6 Land & Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 43 354.6 Structures & Improvements 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 44 355.6 Power Generation Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 45 366.6 Reuse Services 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 46 367.6 Reuse Meters & Meter Installations 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 47 371.6 Pumping Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 48 375.6 Reuse Transmission & Distr. Sys. 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 49 384.6 Other Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 50 385.6 Other Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 51 353.7 Land & Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 52 354.7 Structures & Improvements 13,873 13,873 13,873 13,873 13,873 13,873 13,873 13,873 13,873 13,873 13,873 13,873 13,873 13,873 13,873 0 53 380.7 Office Furniture & Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 54 380.7 Computer Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 55 391.7 Transportation Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 56 391.7 Street Equipment 5,339 5,339 5,339 5,339 5,339 5,339 5,339 5,339 5,339 5,339 5,339 5,339 5,339 5,339 5,339 0 57 394.7 Tools, Shop, Garage Equipment 1,698 1,698 1,698 1,698 1,698 1,698 1,698 1,698 1,698 1,698 1,698 1,698 1,698 1,698 1,698 0 58 394.7 Light Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 59 395.7 Power Operated Equipment (21) (13) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9) 0 60 396.7 Communication Equipment 9,974 10,164 10,355 10,545 10,737 10,927 11,118 11,309 11,500 11,690 11,881 12,072 12,263 12,454 11,118 0 61 397.7 Miscellaneous Equipment 8,389 8,440 8,491 8,542 8,594 8,645 8,696 8,747 8,798 8,849 8,900 8,951 8,999 9,050 8,696 0 62 398.7 Other Tangible Plant 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 TOTAL 278,412 284,545 289,679 294,813 299,946 305,080 310,214 315,348 320,482 325,616 330,750 335,884 341,018 346,152 334,431 466,862															

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Schedule of Sewer Accumulated Depreciation By Primary Account - 2007															Florida Public Service Commission		
Depreciation Expenses - 2007															Schedule: A-10		
FI Central Commerce Park - Sewer															Page: 6 of 8		
Docket No. 060368 - WS															Preparer: <name>		
Schedule Year Ended: 2007																	
Historic [] or Projected [x]																	
Line No.	Acct No.	Account Name	Explanation: Provide the monthly Depreciation Expense for 2007												2007 Total		
			(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec			
1		INTANGIBLE PLANT															
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	2	2	2	2	2	2	2	2	2	2	2	2	2	2	26
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT															
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	542	542	542	542	542	542	542	542	542	542	542	542	542	542	6,731
8	355.2	Power Generation Equipment	106	106	106	106	106	106	106	106	106	106	106	106	106	106	1,273
9	360.2	Collection Sewers - Force	854	854	869	869	869	869	885	885	901	901	901	901	916	916	10,588
10	361.2	Collection Sewers - Gravity	68	68	68	68	68	68	68	68	68	68	68	68	68	68	818
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	9	9	9	9	9	9	9	9	9	9	9	9	9	9	104
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT															
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	70	70	70	70	70	70	70	70	70	70	70	70	70	70	835
21	371.3	Pumping Equipment	611	611	611	611	611	611	611	611	611	611	611	611	611	611	7,332
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT															
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	15	15	15	30	30	30	45	45	45	60	60	60	327
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT															
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	206	206	206	206	206	206	206	206	206	206	206	206	206	206	2,474
37	380.5	Treatment & Disposal Equipment	2,873	2,873	2,873	2,873	2,873	2,892	2,892	2,892	2,892	2,892	2,892	2,892	2,892	2,892	34,612
38	381.5	Plant Sewers	62	62	62	62	62	62	62	62	62	62	62	62	62	62	744
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	4	4	4	4	4	4	4	4	4	4	4	4	4	4	43
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	6	6	6	6	6	6	6	6	6	6	6	6	6	6	76
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT															
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	380.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.7	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	46	46	46	46	46	46	46	46	46	46	46	46	46	46	555
58	394.7	Laboratory Equipment	12	12	12	12	12	12	12	12	12	12	12	12	12	12	147
59	395.7	Power Operated Equipment	4	4	4	4	4	4	4	4	4	4	4	4	4	4	46
60	396.7	Communication Equipment	191	191	191	191	191	191	191	191	191	191	191	191	191	191	2,289
61	397.7	Miscellaneous Plant	51	51	51	51	51	51	51	51	51	51	51	51	51	51	204
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	5,717	5,717	5,748	5,748	5,697	5,778	5,778	5,778	5,809	5,809	5,809	5,839	5,839	5,839	69,225

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Schedule of Sewer Accumulated Depreciation By Primary Account-2007													Florida Public Service Commission				
Retirements - 2007													Schedule: A-10				
Ft Central Commerce Park - Sewer													Page: 7 of 8				
Docket No. 00398 - WS													Preparer: crmm				
Schedule Year End/Fiscal: 2007																	
Explanation: Provide Retirements for 2007																	
Historic [] or Projected [X]																	
Line No.	Act No.	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2007	2007	Total
1		INTANGIBLE PLANT															
2	332.1	Structure															
3	332.1	Other Plant & Misc. Equipment															
4	366.1	Other Plant & Misc. Equipment															
5		COLLECTION PLANT															
6	353.2	Land & Land Rights															
7	353.2	Land & Land Rights															
8	353.2	Land & Land Rights															
9	360.2	Collection Sump															
10	361.2	Collection Sump															
11	362.2	Special Collecting Structures															
12	364.2	Flow Measuring Installations															
13	364.2	Flow Measuring Installations															
14	365.2	Flow Measuring Installations															
15	366.2	Other Plant & Misc. Equipment															
16		SYSTEM PUMPING PLANT															
17	354.3	Land & Land Rights															
18	354.3	Land & Land Rights															
19	355.3	Power Generation Equipment															
20	370.3	Receiving Wells															
21	371.3	Pumping Equipment															
22	385.3	Other Plant & Misc. Equipment															
23		RECLAIMED WATER DISTRIBUTION PLANT															
24	353.4	Land & Land Rights															
25	354.4	Structures & Improvements															
26	355.4	Power Generation Equipment															
27	360.4	Treatment & Disposal Equipment															
28	361.4	Plant Sump															
29	364.4	Other Plant & Misc. Equipment															
30	364.4	Other Plant & Misc. Equipment															
31		RECLAIMED WATER TREATMENT PLANT															
32	353.5	Land & Land Rights															
33	354.5	Structures & Improvements															
34	355.5	Power Generation Equipment															
35	360.5	Treatment & Disposal Equipment															
36	371.5	Pumping Equipment															
37	380.5	Treatment & Disposal Equipment															
38	381.5	Plant Sump															
39	385.5	Other Plant & Misc. Equipment															
40		SEWERAGE PLANT															
41	353.6	Land & Land Rights															
42	353.6	Land & Land Rights															
43	354.6	Structures & Improvements															
44	355.6	Power Generation Equipment															
45	360.6	Treatment & Disposal Equipment															
46	361.6	Plant Sump															
47	371.6	Pumping Equipment															
48	375.6	Reuse Transmission & Distr. Sys.															
49	385.6	Other Plant & Misc. Equipment															
50		GENERAL PLANT															
51	353.7	Land & Land Rights															
52	354.7	Structures & Improvements															
53	350.7	Office Furniture & Equipment															
54	360.7	Computer Equipment															
55	391.7	Transportation Equipment															
56	397.7	Shoes Equipment															
57	397.7	Shoes Equipment															
58	397.7	Shoes Equipment															
59	395.7	Power Generation Equipment															
60	396.7	Communication Equipment															
61	397.7	Miscellaneous Equipment															
62	398.7	Other Tangible Plant															
63		TOTAL															

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Schedule of Sewer Accumulated Depreciation by Primary Account - 2007										Florida Public Service Commission									
Adjustments to Accumulated Depreciation 2007										Schedule: A-10									
Ft. Central Commerce Park - Sewer										Page: 8 of 8									
Docket No. 06038 - WS										Preparer: <name>									
Schedule Year Ending: 2007										A-10									
Historic (For Projected)										A-10									
Line No.	Acct No.	Account Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)			
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	2007			
1		INTANGIBLE PLANT														0			
2	351.1	Organization														0			
3	352.1	Franchises														0			
4	353.1	Land & Land Rights														0			
5	354.1	Structures & Improvements														0			
6	355.2	Power Generation Equipment														0			
7	356.2	Power Generation Equipment														0			
8	357.2	Power Generation Equipment														0			
9	358.2	Power Generation Equipment														0			
10	359.2	Power Generation Equipment														0			
11	360.2	Power Generation Equipment														0			
12	361.2	Power Generation Equipment														0			
13	362.2	Power Generation Equipment														0			
14	363.2	Power Generation Equipment														0			
15	364.2	Power Generation Equipment														0			
16	365.2	Power Generation Equipment														0			
17	366.2	Power Generation Equipment														0			
18	367.2	Power Generation Equipment														0			
19	368.2	Power Generation Equipment														0			
20	369.2	Power Generation Equipment														0			
21	370.2	Power Generation Equipment														0			
22	371.2	Power Generation Equipment														0			
23	372.2	Power Generation Equipment														0			
24	373.2	Power Generation Equipment														0			
25	374.2	Power Generation Equipment														0			
26	375.2	Power Generation Equipment														0			
27	376.2	Power Generation Equipment														0			
28	377.2	Power Generation Equipment														0			
29	378.2	Power Generation Equipment														0			
30	379.2	Power Generation Equipment														0			
31	380.2	Power Generation Equipment														0			
32	381.2	Power Generation Equipment														0			
33	382.2	Power Generation Equipment														0			
34	383.2	Power Generation Equipment														0			
35	384.2	Power Generation Equipment														0			
36	385.2	Power Generation Equipment														0			
37	386.2	Power Generation Equipment														0			
38	387.2	Power Generation Equipment														0			
39	388.2	Power Generation Equipment														0			
40	389.2	Power Generation Equipment														0			
41	390.2	Power Generation Equipment														0			
42	391.2	Power Generation Equipment														0			
43	392.2	Power Generation Equipment														0			
44	393.2	Power Generation Equipment														0			
45	394.2	Power Generation Equipment														0			
46	395.2	Power Generation Equipment														0			
47	396.2	Power Generation Equipment														0			
48	397.2	Power Generation Equipment														0			
49	398.2	Power Generation Equipment														0			
50	399.2	Power Generation Equipment														0			
51	400.2	Power Generation Equipment														0			
52	401.2	Power Generation Equipment														0			
53	402.2	Power Generation Equipment														0			
54	403.2	Power Generation Equipment														0			
55	404.2	Power Generation Equipment														0			
56	405.2	Power Generation Equipment														0			
57	406.2	Power Generation Equipment														0			
58	407.2	Power Generation Equipment														0			
59	408.2	Power Generation Equipment														0			
60	409.2	Power Generation Equipment														0			
61	410.2	Power Generation Equipment														0			
62	411.2	Power Generation Equipment														0			
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0			

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Schedule of Sewer Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission	
June through December CIAC Balances per Books- 2004									
								Schedule: A-12	
								Page: 2 of	
								Preparer:	
FI Central Commerce Park - Sewer		271	6461	FWS	FI Central Commerce Park - Sewer				
Docket No. 060368 - WS		Explanation: Provide the CIAC Balances by month by Classification							
Schedule Year Ended: 2004		beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA)							
Historic [x] or Projected []		through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.							
		(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	Treatment & Disposal Equipment								
2	Meter Fees								
3	Main Extension Charge								
4	Service Installation Fees								
5	Total Cash CIAC	0	0	0	0	0	0	0	0
Property CIAC:									
6	Structures & Improvements								
7	Collection Sewers- Force								
8	Collection Sewers- Gravity								
9	Services to Customers								
10	Lift Stations								
11	Pumping Equipment								
12	Reuse Services								
13	Reuse Transmission & Dist Mains								
14	Other Plant Misc Equip								
15	Total Property CIAC	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	0	0	0

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Schedule of Sewer Contributions in Aid of Construction by Classification- 2005												Florida Public Service Commission			
CIAC Balances per Books- 2005															
FI Central Commerce Park - Sewer												Schedule: A-12			
Docket No. 060368 - WS												Page: 2 of			
Schedule Year Ended: 2005												Preparer:			
Historic [x] or Projected []															
Explanation: Provide the CIAC Balances by month by Classification for 2005															
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	Treatment & Disposal 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	0
Property CIAC:															
6	Structures & Improvements														0
7	Collection Sewers- Force														0
8	Collection Sewers- Gravity														0
9	Services to Customers														0
10	Lift Stations														0
11	Pumping Equipment														0
12	Reuse Services														0
13	Reuse Transmission & Dist Mains														0
14	Other Plant Misc Equip														0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance
FI Central Commerce Park
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	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	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	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	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 Sewer Contributions in Aid of Construction by Classification-2006									
CIAC Balances per Books- 2006		Input field							
Line No	Description	12/31/05	(2)	(3)	(4)	(5)	(6)	(7)	
FI Central Commerce Park - Sewer		271	6461	FWS	FI Central Commerce Park - Sewer				
Docket No. 060364 - WS		Explanation: Provide the CIAC Balances by month by Classification							
Schedule Year Ended: 2006		for 2006							
Historic [X] or Projected []									
1	Treatment & Disposal Equipment	0							489,338
2	Meter Fees	0							46,719
3	Main Extension Charge	0							83,364
4	Service Installation Fees	0							
5	Total Cash CIAC	0							618,695
Property CIAC:									
6	Structures & Improvements	0							0
7	Collection Sewers- Force	0							0
8	Collection Sewers- Gravity	0							0
9	Services to Customers	0							0
10	Lift Stations	0							0
11	Pumping Equipment	0							0
12	Reuse Services	0							0
13	Reuse Transmission & Dist Mains	0							0
14	Other Plant Misc Equip	0							0
15	Total Property CIAC	0							0
16	Total Sewer CIAC	0							618,695

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

Florida Public Service Commission

FI Central Commerce Park
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

(1)	(2)	(3)
Line No.	Water Year End Balance	Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order		
2000		
23 Additions	NA	
24 Adjustments	NA	
25 12/31/00 Balance	NA	
2001		
26 Additions	NA	
27 Adjustments	NA	
28 12/31/01 Balance	NA	
2002		
29 Additions	NA	
30 Adjustments	NA	
31 12/31/02 Balance	NA	
2003		
32 Additions	NA	
33 Adjustments	NA	
34 06/30/04 Amend. Order Balance	NA	618,685
2004		
35 Additions	NA	0
36 Adjustments	NA	0
37 12/31/04 Balance	NA	618,685
2005		
38 Additions	NA	0
39 Adjustments	NA	0
40 12/31/05 Balance	NA	618,685
2006		
41 Additions	NA	0
42 Adjustments	NA	0
43 12/31/06 Balance	NA	618,685
2007		
44 Additions	NA	0
45 Adjustments	NA	0
46 12/31/07 Balance	NA	618,685

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

Schedule of Sewer Contributions In Aid of Construction by Classification- 2004					Florida Public Service Commission	
CIAC Amendatory Order Balances as of 6/30/04					Schedule:	A-12
					Page:	
					Preparer:	
FI Central Commerce Park - Sewer					Allocation to match	
Docket No. 060368 - WS					Amendatory Order Total @ 6/30/04	
Schedule Year Ended: 2004					Categories-lines 22 to 35 below	
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>						
Explanation: Calculate CIAC at 6/30/04 based on Nance's W/Ps and Amendatory Order. Assign W/P amounts to CIAC Categories						
		Cronin Jackson 06/30/04	Amendatory Order			
	Cash CIAC:					
1	Capacity Charges 271.1	37,521		37,521	Treatment & Disposal Equipment	
2	CIAC-1999 Acquisition	451,017		451,017	Treatment & Disposal Equipment	
3	Unclaimed Refunds	0		0	Treatment & Disposal Equipment	
4	Main Ext Charge	46,783		46,783	Main Extension Charge	
5	Serv Install Charge	83,364		83,364	Service Installation Charge	
6	Reuse Meter Fees	0		0	Meter Fees	
7	Total Cash CIAC	618,685	0	618,685		
	Property CIAC 271.5:	271.5				
8	Structures & Improvements	354.2	0	0	Structures & Improvements (line 27)	
9	Structures & Improvements	354.3	0	0	Structures & Improvements (line 27)	
10	Structures & Improvements	354.40	0	0	Structures & Improvements (line 27)	
11	Collection Sewers- Force	360.2	0	0	Collection Sewers- Force	
12	Collection Sewers- Gravity	361.2	0	0	Collection Sewers- Gravity	
13	Services to Customers	363.2	0	0	Services to Customers	
14	Lift Stations	370.3	0	0	Lift Stations	
15	Pumping Equipment	371.3	0	0	Pumping Equipment	
16	Reuse Services	366.6	0	0	Reuse Services	
17	Reuse Transmission & Dist Mains	375.6	0	0	Reuse Transmission & Dist Mains	
18	Other Plant Misc Equip	389.2	0	0	Other Plant Misc Equip (line 35)	
19	Other Plant Misc Equip	389.4	0	0	Other Plant Misc Equip (line 35)	
20	Total Property CIAC	0	0	0		
21	Total Sewer CIAC	618,685	0	618,685		
Explanation: Rearrange the categories shown above into new Categories that combine certain data						
Line No.	Description			Amendatory Order Balances as Calculated		
	Cash CIAC:					
22	Treatment & Disposal Equipment			488,538		
23	Meter Fees			0		
24	Main Extension Charge			46,783		
25	Service Installation Fees			83,364		
26	Total Cash CIAC			618,685		
	Property CIAC:					
27	Structures & Improvements			0		
28	Collection Sewers- Force			0		
29	Collection Sewers- Gravity			0		
30	Services to Customers			0		
31	Lift Stations			0		
32	Pumping Equipment			0		
33	Reuse Services			0		
34	Reuse Transmission & Dist Mains			0		
35	Other Plant Misc Equip			0		
36	Total Property CIAC			0		
37	Total Sewer CIAC			618,685		

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Line	No.	Description	Schedule Year Ended: 2004					
			06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04
FI Central Commerce Park - Sewer								
Docket No. 060308 - WS								
Schedule Year Ended: 2004								
Historic [X] or Projected []								
Explanation: Provide the CIAC Balances by month by Classification based on amounts in the PSC's Ammendatory Order								
Prepared:								
Page: 5 of 8								
Schedule: A-12								
Florida Public Service Commission								
CIAC Amendatory Order Balances as of 6/30/04								
Input field								
1		Treatment & Disposal Equipment	488,538	488,538	488,538	488,538	488,538	488,538
2		Meter Fees	0	0	0	0	0	0
3		Main Extension Charge	46,783	46,783	46,783	46,783	46,783	46,783
4		Service Installation Fees	83,364	83,364	83,364	83,364	83,364	83,364
5		Total Cash CIAC	618,685	618,685	618,685	618,685	618,685	618,685
Property CIAC:								
6		Structures & Improvements	0	0	0	0	0	0
7		Collection Sewers- Force	0	0	0	0	0	0
8		Collection Sewers- Gravity	0	0	0	0	0	0
9		Services to Customers	0	0	0	0	0	0
10		Lift Stations	0	0	0	0	0	0
11		Pumping Equipment	0	0	0	0	0	0
12		Reuse Services	0	0	0	0	0	0
13		Reuse Transmission & Dist Mains	0	0	0	0	0	0
14		Other Plant Misc Equip	0	0	0	0	0	0
15		Total Property CIAC	0	0	0	0	0	0
16		Total Sewer CIAC	618,685	618,685	618,685	618,685	618,685	618,685

Schedule of Sewer Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission		
CIAC Additions - July through December 2004								Schedule: A-12		
FI Central Commerce Park - Sewer								Page: 6 of 8		
Docket No. 060366 - WS								Preparer:		
Schedule Year Ended: 2004										
Historic [x] or Projected []										
Explanation: Provide a Schedule showing additions to CIAC during 2004 from the date of Acquisition										
Line No.	(1) Description	(2) CIAC acct	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec		
	Cash CIAC:									
1	Treatment & Disposal Equipment	380	0	0	0	0	0	0		
2	Meter Fees	367	0	0	0	0	0	0		
3	Main Extension Charge	361	0	0	0	0	0	0		
4	Service Installation Fees	363	0	0	0	0	0	0		
5	Total Cash CIAC		0	0	0	0	0	0		
	Property CIAC:									
6	Structures & Improvements									
7	Collection Sewers- Force									
8	Collection Sewers- Gravity									
9	Services to Customers									
10	Lift Stations									
11	Pumping Equipment									
12	Reuse Services									
13	Reuse Transmission & Dist Mains									
14	Other Plant Misc Equip									
15	Total Property CIAC		0	0	0	0	0	0		
16	Total Sewer CIAC		0	0	0	0	0	0	0	

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Schedule of Sewer Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission		
Adjustments to CIAC-July through December 2004										
FI Central Commerce Park - Sewer								Schedule: A-12		
Docket No. 060368 - WS								Page: 8 of 8		
Schedule Year Ended: 2004								Preparer:		
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>										
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	Treatment & Disposal 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	Structures & Improvements									
7	Collection Sewers- Force									
8	Collection Sewers- Gravity									
9	Services to Customers									
10	Lift Stations									
11	Pumping Equipment									
12	Reuse Services									
13	Reuse Transmission & Dist Mains									
14	Other Plant Misc Equip									
15	Total Property CIAC		0	0	0	0	0	0	0	
16	Total Sewer CIAC		0	0	0	0	0	0	0	

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Schedule of Sewer Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission		
Adjusted CIAC Balances- June through December 2004								Schedule:	A-12	
FI Central Commerce Park - Sewer								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		
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 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	Treatment & Disposal Equipment	488,538	488,538	488,538	488,538	488,538	488,538	488,538		
2	Meter Fees	0	0	0	0	0	0	0		
3	Main Extension Charge	46,783	46,783	46,783	46,783	46,783	46,783	46,783		
4	Service Installation Fees	83,364	83,364	83,364	83,364	83,364	83,364	83,364		
5	Total Cash CIAC	618,685	618,685	618,685	618,685	618,685	618,685	618,685		
Property CIAC:										
6	Structures & Improvements	0	0	0	0	0	0	0		
7	Collection Sewers- Force	0	0	0	0	0	0	0		
8	Collection Sewers- Gravity	0	0	0	0	0	0	0		
9	Services to Customers	0	0	0	0	0	0	0		
10	Lift Stations	0	0	0	0	0	0	0		
11	Pumping Equipment	0	0	0	0	0	0	0		
12	Reuse Services	0	0	0	0	0	0	0		
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0		
14	Other Plant Misc Equip	0	0	0	0	0	0	0		
15	Total Property CIAC	0	0	0	0	0	0	0		
16	Total Sewer CIAC	618,685	618,685	618,685	618,685	618,685	618,685	618,685		

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Line	No	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
		Cash CIAC:													
1		Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
2		Meter Fees	367	0	0	0	0	0	0	0	0	0	0	0	367
3		Main Extension Charge	361	0	0	0	0	0	0	0	0	0	0	0	361
4		Service Installation Fees	363	0	0	0	0	0	0	0	0	0	0	0	363
5		Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
		Property CIAC:													
6		Structures & Improvements													
7		Collection Sewers- Force													
8		Collection Sewers- Gravity													
9		Services to Customers													
10		Lift Stations													
11		Pumping Equipment													
12		Reuse Services													
13		Reuse Transmission & Dist Mains													
14		Other Plant Misc Equip													
15		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
16		Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
		Schedule of Sewer Contributions in Aid of Construction by Classification- 2005													
		FI Central Commerce Park - Sewer													
		Docket No. 060368 - WS													
		Schedule Year Ended: 2005													
		Historic [X] or Projected []													
		Explanation: Provide adjustments to CIAC Ammendatory Order balances other than changes resulting from CIAC Additions for 2005													
		Preparer: _____													
		Page: 8 of 8													
		Schedule: A-12													
		Florida Public Service Commission													
		CIAC Additions - 2005													
		Schedule of Sewer Contributions in Aid of Construction by Classification- 2005													
		FI Central Commerce Park - Sewer													
		Docket No. 050358 - WS													
		Schedule Year Ended: 2005													
		Historic [X] or Projected []													
		Explanation: Provide a Schedule showing additions to CIAC during 2005													
		Preparer: _____													
		Page: 6 of 8													
		Schedule: A-12													
		Florida Public Service Commission													
		Cash CIAC:													
1		Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
2		Meter Fees	380	0	0	0	0	0	0	0	0	0	0	0	380
3		Main Extension Charge	381	0	0	0	0	0	0	0	0	0	0	0	381
4		Service Installation Fees	363	0	0	0	0	0	0	0	0	0	0	0	363
5		Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
		Property CIAC:													
6		Structures & Improvements													
7		Collection Sewers- Force													
8		Collection Sewers- Gravity													
9		Services to Customers													
10		Lift Stations													
11		Pumping Equipment													
12		Reuse Services													
13		Reuse Transmission & Dist Mains													
14		Other Plant Misc Equip													
15		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
16		Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
		Schedule of Sewer Contributions in Aid of Construction by Classification- 2005													
		FI Central Commerce Park - Sewer													
		Docket No. 050358 - WS													
		Schedule Year Ended: 2005													
		Historic [X] or Projected []													
		Explanation: Provide a Schedule showing additions to CIAC during 2005													
		Preparer: _____													
		Page: 6 of 8													
		Schedule: A-12													
		Florida Public Service Commission													
		CIAC Additions - 2005													
		Schedule of Sewer Contributions in Aid of Construction by Classification- 2005													
		FI Central Commerce Park - Sewer													
		Docket No. 050358 - WS													
		Schedule Year Ended: 2005													
		Historic [X] or Projected []													
		Explanation: Provide adjustments to CIAC Ammendatory Order balances other than changes resulting from CIAC Additions for 2005													
		Preparer: _____													
		Page: 8 of 8													
		Schedule: A-12													
		Florida Public Service Commission													

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Schedule of Sewer Contributions in Aid of Construction by Classification- 2005														Florida Public Service Commission		
Adjusted CIAC Balances- 2005														Schedule: A-12		
F: Central Commerce Park - Sewer														Page: 4 of 8		
Docket No. 060368 - WS														Preparer:		
Schedule Year Ended: 2005																
Historic [x] or Projected []																
Explanation: Provide Adjusted CIAC balances by account for 2005																
Line No.	Description	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance	
Cash CIAC:																
1	Treatment & Disposal Equipment	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Main Extension Charge	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	
4	Service Installation Fees	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	
5	Total Cash CIAC	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	
Property CIAC:																
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Acct 354.4
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0	360.2
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	361.2
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	363.2
10	L/R Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	370.3
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	374.3
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	366.6
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	375.6
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0	389.2
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	Total Sewer CIAC	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance
Fl Central Commerce Park
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 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	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	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	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	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	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783
16	Service Installation Fees	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364
17	Total Cash CIAC	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685
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	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685

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Schedule of Sewer Contributions in Aid of Construction by Classification- 2006														Florida Public Service Commission		
CIAC Additions - 2006														Schedule: A-12		
FI Central Commerce Park - Sewer														Page: 6 of 8		
Docket No. 060368 - WS														Preparer:		
Schedule Year Ended: 2006																
Historic [x] or Projected [x]																
Explanation: Provide a Schedule showing additions to CIAC during 2006																
Line No.	Description	(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) Total	(14) 2006	
Cash CIAC:		CIAC acct														
1	Treatment & Disposal Equipment	380	0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Meter Fees	367	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Main Extension Charge	361	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	Service Installation Fees	363	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	Structures & Improvements															0
7	Collection Sewers- Force															0
8	Collection Sewers- Gravity															0
9	Services to Customers															0
10	Lift Stations															0
11	Pumping Equipment															0
12	Reuse Services															0
13	Reuse Transmission & Dist Mains															0
14	Other Plant Misc Equip															0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Schedule of Sewer Contributions in Aid of Construction by Classification- 2006														Florida Public Service Commission		
Adjustments to CIAC-2006														Schedule: A-12		
FI Central Commerce Park - Sewer														Page: 8 of 8		
Docket No. 060368 - WS														Preparer:		
Schedule Year Ended: 2006																
Historic [x] or Projected [x]																
Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2006																
Line No.	AccountName	(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) Total	(14) 2006	
Cash CIAC:																
1	Treatment & Disposal 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	0	
Property CIAC:																
6	Structures & Improvements															0
7	Collection Sewers- Force															0
8	Collection Sewers- Gravity															0
9	Services to Customers															0
10	Lift Stations															0
11	Pumping Equipment															0
12	Reuse Services															0
13	Reuse Transmission & Dist Mains															0
14	Other Plant Misc Equip															0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

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Schedule of Sewer Contributions in Aid of Construction by Classification- 2006												Florida Public Service Commission				
Adjusted CIAC Balances- 2006												Schedule:	A-12			
FI Central Commerce Park - Sewer												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	Treatment & Disposal Equipment	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Main Extension Charge	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	
4	Service Installation Fees	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	
5	Total Cash CIAC	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	
Property CIAC:																
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Acct 354.4
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0	360.2
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	361.2
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	363.2
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	370.3
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	371.3
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	366.6
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	375.6
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0	389.2
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	Total Sewer CIAC	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	

LSA

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Schedule: A-12

FI Central Commerce Park

Page: 4 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending 12/31/06

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	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	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	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	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783
16	Service Installation Fees	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364
17	Total Cash CIAC	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685
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	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685

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Schedule of Sewer Contributions in Aid of Construction by Classification- 2007																
CIAC Additions - 2007																
FI Central Commerce Park - Sewer Docket No. 060368 - WS Schedule Year Ended: 2007 Historic [] or Projected [X]																
Explanation: Provide a Schedule showing additions to CIAC during 2007 = Input field																
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	Total
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
Cash CIAC:																
1	Treatment & Disposal 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	0	0
Property CIAC:																
6	Structures & Improvements															0
7	Collection Sewers-Force															0
8	Collection Sewers-Gravy															0
9	Services to Customers															0
10	Lift Stations															0
11	Pumping Equipment															0
12	Reuse Services															0
13	Reuse Transmission & Dist Mains															0
14	Other Plant Misc Equip															0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Schedule of Sewer Contributions in Aid of Construction by Classification- 2007																
Adjustments to CIAC-2007																
FI Central Commerce Park - Sewer Docket No. 060368 - WS Schedule Year Ended: 2007 Historic [] or Projected [X]																
Explanation: Provide Adjustments to CIAC Ammendatory Order balances other than changes resulting from CIAC Additions for 2007 = Input field																
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	Total
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
Cash CIAC:																
1	Treatment & Disposal 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	0	0
Property CIAC:																
6	Structures & Improvements															0
7	Collection Sewers-Force															0
8	Collection Sewers-Gravy															0
9	Services to Customers															0
10	Lift Stations															0
11	Pumping Equipment															0
12	Reuse Services															0
13	Reuse Transmission & Dist Mains															0
14	Other Plant Misc Equip															0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Contributions In Aid of Construction by Classification- 2007														Florida Public Service Commission			
Adjusted CIAC Balances- 2007														Schedule: A-12			
FI Central Commerce Park - Sewer														Page: 4 of 8			
Docket No. 060368 - WS														Preparer:			
Explanation: Provide Adjusted CIAC balances by account for 2007																	
Schedule Year Ended: 2007																	
Historic [] or Projected [X]																	
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	Average Balance	
Cash CIAC:																	
1	Treatment & Disposal Equipment	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Main Extension Charge	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	
4	Service Installation Fees	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	
5	Total Cash CIAC	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	
Property CIAC:																	
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	354.4
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	360.2
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	361.2
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	363.2
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	370.3
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	371.3
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	366.6
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	375.6
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	389.2
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	0

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

FI Central Commerce Park

Docket No. 060368-WS

Test Year Ending 12/31/07

Schedule: A-12

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	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	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	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	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783
16	Service Installation Fees	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364
17	Total Cash CIAC	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685
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	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685

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Schedule of Sewer Amortization of CIAC by Classification- 2004				Florida Public Service Commission					
June through December Accum Amort CIAC Balances per Boots- 2004				Schedule: A-14					
Docket No. 060388 - WS				Page: 2 of 2					
Schedule Year Ended: 2004				Preparer:					
Historic [X] or Projected []									
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	FI Central Commerce Park - Sewer	272	84671	FI Central Commerce Park - Sewer					
	Explanation: Provide the Amort of CIAC Balances per Boots 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.								
		(3)	(4)	(5)	(6)	(7)	(8)		
		06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04	
	Cash CIAC:								
1	Treatment & Disposal Equipment								
2	Meter Fees								
3	Main Extension Charge								
4	Service Installation Fees								
5	Total Cash CIAC	0	0	0	0	0	0	0	0
	Property CIAC:								
6	Structures & Improvements								
7	Collection Sewers- Force								
8	Collection Sewers- Gravity								
9	Services to Customers								
10	Lift Stations								
11	Pumping Equipment								
12	Reuse Services								
13	Reuse Administration & Dist Mains								
14	Other Plant Misc Equip								
15	Total Property CIAC	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	0	0	0

Schedule of Sewer Amortization of CIAC by Classification- 2005													Florida Public Service Commission		
Accum Amort CIAC Balances per Books- 2005															
FI Central Commerce Park - Sewer		272	6461	=Input field									Schedule: A-14		
Docket No. 060368 - WS		Explanation: Provide the Amort of CIAC Balances per books by month by Classification											Page: 2 of 2		
Schedule Year Ended: 2005		for the year ended 12/31/05.											Preparer:		
Historic [x] or Projected []															
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	Treatment & Disposal Equipment	0													0
2	Meter Fees	0													0
3	Main Extension Charge	0													0
4	Service Installation Fees	0													0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Structures & Improvements	0													0
7	Collection Sewers- Force	0													0
8	Collection Sewers- Gravity	0													0
9	Services to Customers	0													0
10	Lift Stations	0													0
11	Pumping Equipment	0													0
12	Reuse Services	0													0
13	Reuse Transmission & Dist Mains	0													0
14	Other Plant Misc Equip	0													0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer 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

Florida Public Service Commission

Test Year Average Balance

FI Central Commerce Park

Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: A-14

Page: 2 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
6	Dist Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	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 Sewer Amortization of CIAC by Classification- 2006							
Accum Amort CIAC Balances per Books- 2006							
FI Central Commerce Park - Sewer		272	6461	FWS	FI Central Commerce Park - Sewer		
Docket No. 060368 - WS		Explanation: Provide the Amort of CIAC Balances by month by Classification					
Schedule Year Ended: 2006		for the year ended 12/31/06					
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	Treatment & Disposal Equipm	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
Property CIAC:							
6	Structures & Improvements	0					
7	Collection Sewers- Force	0					
8	Collection Sewers- Gravity	0					
9	Services to Customers	0					
10	Lift Stations	0					
11	Pumping Equipment	0					
12	Reuse Services	0					
13	Reuse Transmission & Dist M	0					
14	Other Plant Misc Equip	0					
15	Total Property CIAC	0	0	0	0	0	0
16	Total Sewer 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

FI Central Commerce Park
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
23	Additions	NA	
24	Adjustments	NA	
25	12/31/00 Balance	NA	
2001			
26	Additions	NA	
27	Adjustments	NA	
28	12/31/01 Balance	NA	
2002			
29	Additions	NA	
30	Adjustments	NA	
31	12/31/02 Balance	NA	
2003			
32	Additions	NA	
33	Adjustments	NA	
34	06/30/04 Amend. Order Balance	NA	253,614
2004			
35	Additions	NA	12,470
36	Adjustments	NA	0
37	12/31/04 Balance	NA	266,084
2005			
38	Additions	NA	27,177
39	Adjustments	NA	0
40	12/31/05 Balance	NA	293,261
2006			
41	Additions	NA	26,957
42	Adjustments	NA	0
43	12/31/06 Balance	NA	320,218
2007			
44	Additions	NA	27,283
45	Adjustments	NA	0
46	12/31/07 Balance	NA	347,501

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

CONVERT AMENDATORY ORDER BALANCES				
Schedule of Sewer Amortization of CIAC by Classification- 2004				Florida Public Service Commission
CIAC Amendatory Order Balances as of 6/30/04				Schedule: A-12
FI Central Commerce Park - Sewer				Page:
Docket No. 060368 - WS				Preparer:
Schedule Year Ended: 2004				
Historic [x] or Projected []				
Explanation: Calculate CIAC at 6/30/04 based on Nance's W/Ps and Amendatory Order.				
Assign W/P amounts to CIAC Categories				
		Cronin Jackson 06/30/04	Amendatory Order	Allocation to match Amendatory Order Total @ 6/30/04
Categories-lines 22 to 35 below				
Cash CIAC:				
1	Capacity Charges 271.1	8,632		8,632 Treatment & Disposal Equipment
2	CIAC-1999 Acquisition	218,260		218,260 Treatment & Disposal Equipment
3	Unclaimed Refunds	0		0 Treatment & Disposal Equipment
4	Main Ext Charge	3,103		3,103 Main Extension Charge
5	Serv Install Charge	23,619		23,619 Service Installation Charge
6	Reuse Meter Fees	0		0 Meter Fees
7	Total Cash CIAC	253,614	0	253,614
Property CIAC 271.5: 271.5				
8	Structures & Improvements	354.2	0	0 Structures & Improvements (line 27)
9	Structures & Improvements	354.3	0	0 Structures & Improvements (line 27)
10	Structures & Improvements	354.40	0	0 Structures & Improvements (line 27)
11	Collection Sewers- Force	360.2	0	0 Collection Sewers- Force
12	Collection Sewers- Gravity	361.2	0	0 Collection Sewers- Gravity
13	Services to Customers	363.2	0	0 Services to Customers
14	Lift Stations	370.3	0	0 Lift Stations
15	Pumping Equipment	371.3	0	0 Pumping Equipment
16	Reuse Services	366.6	0	0 Reuse Services
17	Reuse Transmission & Dist Mains	375.6	0	0 Reuse Transmission & Dist Mains
18	Other Plant Misc Equip	389.2	0	0 Other Plant Misc Equip (line 35)
19	Other Plant Misc Equip	3879.40	0	0 Other Plant Misc Equip (line 35)
20	Total Property CIAC	0	0	0
21	Total Sewer CIAC	253,614	0	253,614
Explanation: Rearrange the Categories shown above into new Categories that combine certain data				
Line No.	Description			Amendatory Order Balances as Calculated
Cash CIAC:				
22	Treatment & Disposal Equipment			226,892
23	Meter Fees			0
24	Main Extension Charge			3,103
25	Service Installation Fees			23,619
26	Total Cash CIAC			253,614
Property CIAC:				
27	Structures & Improvements			0
28	Collection Sewers- Force			0
29	Collection Sewers- Gravity			0
30	Services to Customers			0
31	Lift Stations			0
32	Pumping Equipment			0
33	Reuse Services			0
34	Reuse Transmission & Dist Mains			0
35	Other Plant Misc Equip			0
36	Total Property CIAC			0
37	Total Sewer CIAC			253,614

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Schedule of Sewer Amortization of CIAC by Classification- 2004								Florida Public Service Commission
Amort of CIAC Amortatory Order Balances as of 6/30/04								
								=input field
FI Central Commerce Park - Sewer								Schedule: A-14
Docket No. 060368 - WS								Page: 2, wrk-1
Schedule Year Ended: 2004								Preparer:
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	Treatment & Disposal Equipment	226,892	226,892	226,892	226,892	226,892	226,892	226,892
2	Meter Fees	0	0	0	0	0	0	0
3	Main Extension Charge	3,103	3,103	3,103	3,103	3,103	3,103	3,103
4	Service Installation Fees	23,619	23,619	23,619	23,619	23,619	23,619	23,619
5	Total Cash CIAC	253,614	253,614	253,614	253,614	253,614	253,614	253,614
Property CIAC:								
6	Structures & Improvements	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0
16	Total Sewer CIAC	253,614	253,614	253,614	253,614	253,614	253,614	253,614

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CALCULATE CIAC AMORTIZATION RATES									
Schedule of Sewer Amortization of CIAC by Classification- 2004						Florida Public Service Commission			
Calculate Amortization Rates						Schedule: A-12			
FI Central Commerce Park - Sewer						Page:			
Docket No. 060368 - WS						Preparer:			
Schedule Year Ended: 2004						Annual Dep'n Rate			
Historic [x] or Projected []						Monthly Dep'n Rate			
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates and calculate composite rates based on methodology employed [redacted] for Annual Reports (see 12/21/04 calculation)									
Categories-lines 22 to 35 below									
Cash CIAC:									
1	Capacity Charges	271.1				Treatment & Disp Equip (see Composite Calc)	4.44%	0.37%	
2	CIAC-1999 Acquisition					Treatment & Disp Equip (see Composite Calc)	4.44%	0.37%	
3	Unclaimed Refunds					Treatment & Disp Equip (see Composite Calc)	4.44%	0.37%	
4	Main Ext Charge (Coil Swr-Grav)					Main Extension Charge acct 361.2	2.22%	0.19%	
5	Serv Install Charge (Svc to Cust)					Service Installation Charge acct 369.2	2.63%	0.22%	
6	Reuse Meter Fees					Meter Fees acct 367.6	0.00%	0.00%	
7	Total Cash CIAC								
Property CIAC 271.5:									
8	Structures & Improvements	354.2				Structures & Improvements (line 27)	3.13%	0.26%	
9	Structures & Improvements	354.3				Structures & Improvements (line 27)	3.13%	0.26%	
10	Structures & Improvements	354.40				Structures & Improvements (line 27)	3.13%	0.26%	
11	Collection Sewers- Force	360.2				Collection Sewers- Force	3.33%	0.28%	
12	Collection Sewers- Gravity	361.2				Collection Sewers- Gravity	2.22%	0.19%	
13	Services to Customers	363.2				Services to Customers	2.63%	0.22%	
14	Lift Stations	370.3				Lift Stations	5.56%	0.46%	
15	Pumping Equipment	371.3				Pumping Equipment	5.56%	0.46%	
16	Reuse Services	366.6				Reuse Services	0.00%	0.00%	
17	Reuse Transmission & Dist Mains	375.6				Reuse Transmission & Dist Mains	0.00%	0.00%	
18	Other Plant Misc Equip	389.2				Other Plant Misc Equip (line 35)	0.00%	0.00%	
19	Other Plant Misc Equip	389.40				Other Plant Misc Equip (line 35)	0.00%	0.00%	
Composite Rate Calculation:									
UPIS Balance 6/30/04									
Depreciation Rate									
Annual Depreciation Expense									
1	INTANGIBLE PLANT		V	Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	
2	Organization	351.1		0			0.00%		
3	Franchises	352.1		1,053			2.50%		
4	Other Plant & Misc. Equipment	389.1		0			0.00%		
5	COLLECTION PLANT			0			0.00%		
6	Land & Land Rights	353.2		0			0.00%		
7	Structures & Improvements	354.2	Y	208,166	0	208,166	3.13%	0.26%	6,516 x
8	Power Generation Equipment	355.2		25,463			5.00%		
9	Collection Sewers - Force	360.2	Y	284,794	0		3.33%		
10	Collection Sewers - Gravity	361.2	Y	12,408	0		2.22%		
11	Special Collecting Structures	362.2		0		0	0.00%	0.00%	- x
12	Services to Customers	363.2	Y	3,935	0		2.63%		
13	Flow Measuring Devices	364.2		3,830			20.00%		
14	Flow Measuring Installations	365.2		0			0.00%		
15	Other Plant & Misc. Equipment	389.2	Y	0	0	0	0.00%	0.00%	- x
16	SYSTEM PUMPING PLANT			0			0.00%		
17	Land & Land Rights	353.3		0			0.00%		
18	Structures & Improvements	354.3	Y	0	0	0	3.13%	0.26%	- x
19	Power Generation Equipment	355.3		0			5.00%		
20	Receiving Wells	370.3	Y	25,038	0	25,038	5.56%	0.46%	1,392 x
21	Pumping Equipment	371.3	Y	131,967	0	131,967	5.56%	0.46%	7,337 x
22	Other Plant & Misc. Equipment	389.3		0			0.00%		

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Composite Rate Calculation: (Continued)				UPIS Balance	Depreciation Rate		Annual Depreciation Expense		
					Annual	Monthly			
23	TREATMENT AND DISPOSAL PLANT								
24	Land & Land Rights	353.4	130,000	0	0.00%				
25	Structures & Improvements	354.4	0	0	3.13%	0.26%	-	x	
26	Power Generation Equipment	355.4	0	0	5.00%	0.42%	-	x	
27	Treatment & Disposal Equipment	380.4	0	0	5.56%	0.46%	-	x	
28	Plant Sewers	381.4	0	0	2.86%	0.24%	-	x	
29	Outfall Sewer Lines	382.4	0	0	0.00%	0.00%	-	x	
30	Other Plant & Misc. Equipment	389.4	0	0	0.00%	0.00%	-	x	
31	RECLAIMED WATER TREATMENT PLANT								
32	Land & Land Rights	353.5	0		0.00%				
33	Structures & Improvements	354.5	0	0	3.13%	0.26%	-	x	
34	Power Generation Equipment	355.5	0	0	5.00%	0.42%	-	x	
35	Pumping Equipment	371.5	0	0	5.56%	0.46%	-	x	
36	Reuse Distribution Reservoirs	374.5	91,520	91,520	2.70%	0.23%			
37	Treatment & Disposal Equipment	380.5	489,029	489,029	5.56%	0.46%	27,190	x	
38	Plant Sewers	381.5	26,026	26,026	2.86%	0.24%	744	x	
39	Other Plant & Misc. Equipment	389.5	0		0.00%				
40	RECLAIMED WATER DISTRIBUTION PLANT								
41	Franchises	352.6	0		2.50%				
42	Land & Land Rights	353.6	0		0.00%				
43	Structures & Improvements	354.6	0	0	3.13%	0.26%	-	x	
44	Power Generation Equipment	355.6	0		5.00%				
45	Reuse Services	366.6	0	0	0.00%				
46	Reuse Meters & Meter Installations	367.6	0		0.00%				
47	Pumping Equipment	371.6	0		5.56%				
48	Reuse Transmission & Distr. Sys.	375.6	0	0	0.00%	0.00%	-	x	
49	Other Plant & Misc. Equipment	389.6	0		0.00%				
50	GENERAL PLANT								
51	Land & Land Rights	353.7	0		0.00%				
52	Structures & Improvements	354.7	0	0	3.13%	0.26%	-	x	
53	Office Furniture & Equipment	390.7	13,695		16.67%				
54	Computer Equipment	390.71	0		16.67%				
55	Transportation Equipment	391.7	0		0.00%				
56	Stores Equipment	392.7	0		0.00%				
57	Tools, Shop & Garage Equipment	393.7	8,873		6.23%				
58	Laboratory Equipment	394.7	2,199		6.67%				
59	Power Operated Equipment	395.7	500		8.33%				
60	Communication Equipment	396.7	21,276		10.00%				
61	Miscellaneous Equipment	397.7	9,188		8.67%				
62	Other Tangible Plant	398.7	0		0.00%				
									Composite Rate
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			0	971,746		43,179	4.44%	

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		Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data								
Line No.	Description					Annual Depr Rate	Mo Depr Rate			
	Cash CIAC:									
64	Treatment & Disposal Equipment					4.44%	0.37%			
65	Meter Fees					0.00%	0.00%			
66	Main Extension Charge					2.22%	0.19%			
67	Service Installation Fees					2.63%	0.22%			
	Property CIAC:									
1	Structures & Improvements					3.13%	0.26%			
2	Collection Sewers- Force					3.33%	0.28%			
3	Collection Sewers- Gravity					2.22%	0.19%			
4	Services to Customers					2.63%	0.22%			
5	Lift Stations					5.56%	0.46%			
6	Pumping Equipment					5.56%	0.46%			
7	Reuse Services					0.00%	0.00%			
8	Reuse Transmission & Dist Mains					0.00%	0.00%			
9	Other Plant Misc Equip					0.00%	0.00%			

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Schedule of Sewer Amortization of CIAC by Classification- 2004 Adjusted CIAC Balances- June through December 2004								Florida Public Service Commission		
FI Central Commerce Park - Sewer Docket No. 060368 - WS Schedule Year Ended: 2004 Historic [x] or Projected []								Schedule: A-12 Page: 4 of 8 Preparer:		
Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.										
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	Treatment & Disposal Equipment	488,538	488,538	488,538	488,538	488,538	488,538	488,538		
2	Meter Fees	0	0	0	0	0	0	0		
3	Main Extension Charge	46,783	46,783	46,783	46,783	46,783	46,783	46,783		
4	Service Installation Fees	83,364	83,364	83,364	83,364	83,364	83,364	83,364		
5	Total Cash CIAC	618,685	618,685	618,685	618,685	618,685	618,685	618,685		
Property CIAC:										
6	Structures & Improvements	0	0	0	0	0	0	0		
7	Collection Sewers- Force	0	0	0	0	0	0	0		
8	Collection Sewers- Gravity	0	0	0	0	0	0	0		
9	Services to Customers	0	0	0	0	0	0	0		
10	Lift Stations	0	0	0	0	0	0	0		
11	Pumping Equipment	0	0	0	0	0	0	0		
12	Reuse Services	0	0	0	0	0	0	0		
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0		
14	Other Plant Misc Equip	0	0	0	0	0	0	0		
15	Total Property CIAC	0	0	0	0	0	0	0		
16	Total Sewer CIAC	618,685	618,685	618,685	618,685	618,685	618,685	618,685		
Schedule of Sewer Amortization of CIAC by Classification- 2004 CIAC Amortization Rates -July through December 2004								Florida Public Service Commission		
FI Central Commerce Park - Sewer Docket No. 060368 - WS Schedule Year Ended: 2004 Historic [x] or Projected []								Schedule: A-14 Page: 2, wrk-3 Preparer:		
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories										
Line No.	Description	(2) Annual Rates	(3) July	(4) Aug	(5) Monthly Rates Sep	(6) Oct	(7) Nov	(8) Dec		
Cash CIAC:										
1	Treatment & Disposal Equipment	4.44%	0.37%	0.37%	0.37%	0.37%	0.37%	0.37%		
2	Meter Fees	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		
4	Service Installation Fees	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%		
Property CIAC:										
1	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%		
2	Collection Sewers- Force	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%		
3	Collection Sewers- Gravity	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		
4	Services to Customers	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%		
5	Lift Stations	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%		
6	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%		
7	Reuse Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
8	Reuse Transmission & Dist Mains	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
9	Other Plant Misc Equip	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		

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Line No.	Description	July	Aug	Sep	Oct	Nov	Dec	Total
16	Total Sewer CIAC	2,078	2,078	2,078	2,078	2,078	2,078	12,470
15	Total Property CIAC	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0
6	Structures & Improvements	0	0	0	0	0	0	0
Property CIAC:		0	0	0	0	0	0	0
5	Total Cash CIAC	2,078	2,078	2,078	2,078	2,078	2,078	12,470
4	Service Installation Fees	183	183	183	183	183	183	1,096
3	Main Extension Charge	87	87	87	87	87	87	519
2	Meter Fees	0	0	0	0	0	0	0
1	Treatment & Disposal Equipment	1,809	1,809	1,809	1,809	1,809	1,809	10,854
Cash CIAC:		1,809	1,809	1,809	1,809	1,809	1,809	10,854
Line No.	Description	July	Aug	Sep	Oct	Nov	Dec	Total
(1)	(1)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(2)	(2)							

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Schedule of Sewer Amortization - July through December 2004
 FI Central Commerce Park - Sewer
 Doc#et No. 06038 - WS
 Schedule Year Ended: 2004
 Explanation: Provide a Schedule showing additions to CIAC during 2004 from the date of Acquisition 6/30/04.

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

Schedule of Sewer Amortization of CIAC by Classification- 2004
 Adjustments to CIAC-July through December 2004
 FI Central Commerce Park - Sewer
 Doc#et No. 06038 - WS
 Schedule Year Ended: 2004
 Explanation: Provide Adjustments to CIAC Amortization Order balances other than changes resulting from CIAC Additions for 2004

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

Schedule of Sewer Amortization of CIAC by Classification- 2004									Florida Public Service Commission	
Adjusted Amortization of CIAC Balances- June through December 2004									Schedule: A-14	
FI Central Commerce Park - Sewer									Page: 2, wrk-8	
Docket No. 060368 - WS									Preparer:	
Schedule Year Ended: 2004										
Historic [x] or Projected []										
Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
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	Treatment & Disposal Equipment	228,892	228,701	230,510	232,319	234,128	235,937	237,746		
2	Meter Fees	0	0	0	0	0	0	0		
3	Main Extension Charge	3,103	3,190	3,276	3,363	3,449	3,536	3,622		
4	Service Installation Fees	23,619	23,802	23,984	24,167	24,350	24,533	24,715		
5	Total Cash CIAC	253,614	255,692	257,771	259,849	261,927	264,005	266,084		
Property CIAC:										
6	Structures & Improvements	0	0	0	0	0	0	0		
7	Collection Sewers- Force	0	0	0	0	0	0	0		
8	Collection Sewers- Gravity	0	0	0	0	0	0	0		
9	Services to Customers	0	0	0	0	0	0	0		
10	Lift Stations	0	0	0	0	0	0	0		
11	Pumping Equipment	0	0	0	0	0	0	0		
12	Reuse Services	0	0	0	0	0	0	0		
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0		
14	Other Plant Misc Equip	0	0	0	0	0	0	0		
15	Total Property CIAC	0	0	0	0	0	0	0		
16	Total Sewer CIAC	253,614	255,692	257,771	259,849	261,927	264,005	266,084		

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CALCULATE CIAC AMORTIZATION RATES									
Schedule of Sewer Amortization of CIAC by Classification - 2005						Florida Public Service Commission			
Calculate Amortization Rates for Calendar Year 2005						Schedule: A-12			
FI Central Commerce Park - Sewer						Page:			
Docket No. 060368 - WS						Preparer:			
Schedule Year Ended: 2005									
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>									
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates									
						Annual	Monthly		
						Dep'n	Dep'n		
						Rate	Rate		
Categories-lines 22 to 35 below									
Cash CIAC:									
1	Capacity Charges	271.1			Treatment & Disp Equip (see Composite Calc)	4.90%	0.41%		
2	CIAC-1999 Acquisition				Treatment & Disp Equip (see Composite Calc)	4.90%	0.41%		
3	Unclaimed Refunds				Treatment & Disp Equip (see Composite Calc)	4.90%	0.41%		
4	Main Ext Charge (Coll Swr-Grav)				Main Extension Charge acct 361.2	2.22%	0.19%		
5	Serv Install Charge (Svc to Cust)				Service Installation Charge acct 363.2	2.63%	0.22%		
6	Reuse Meter Fees				Meter Fees acct 367.6	0.00%	0.00%		
7	Total Cash CIAC								
Property CIAC 271.5:									
8	Structures & Improvements	354.2			Structures & Improvements (line 27)	3.13%	0.26%		
9	Structures & Improvements	354.3			Structures & Improvements (line 27)	3.13%	0.26%		
10	Structures & Improvements	354.40			Structures & Improvements (line 27)	3.13%	0.26%		
11	Collection Sewers- Force	360.2			Collection Sewers- Force	3.33%	0.28%		
12	Collection Sewers- Gravity	361.2			Collection Sewers- Gravity	2.22%	0.19%		
13	Services to Customers	363.2			Services to Customers	2.63%	0.22%		
14	Lift Stations	370.3			Lift Stations	5.56%	0.46%		
15	Pumping Equipment	371.3			Pumping Equipment	5.56%	0.46%		
16	Reuse Services	366.6			Reuse Services	0.00%	0.00%		
17	Reuse Transmission & Dist Mains	375.6			Reuse Transmission & Dist Mains	0.00%	0.00%		
18	Other Plant Misc Equip	389.2			Other Plant Misc Equip (line 35)	0.00%	0.00%		
19	Other Plant Misc Equip	389.40			Other Plant Misc Equip (line 35)	0.00%	0.00%		
Composite Rate Calculation:									
		UPIS Balance 12/31/04		Depreciation Rate		Annual		Depreciation	
		Adj Bal	Contr Prop	For Comp	Annual	Monthly	Expense		
				Calc					
1	INTANGIBLE PLANT	V							
2	Organization	351.1		0	0.00%				
3	Franchises	352.1		1,053	2.50%				
4	Other Plant & Misc. Equipment	389.1		0	0.00%				
5	COLLECTION PLANT				0.00%				
6	Land & Land Rights	353.2		0	0.00%				
7	Structures & Improvements	354.2	Y	208,166	3.13%	0.26%	6,516	x	
8	Power Generation Equipment	355.2		25,463	5.00%				
9	Collection Sewers - Force	360.2	Y	285,799	3.33%				
10	Collection Sewers - Gravity	361.2	Y	36,813	2.22%				
11	Special Collecting Structures	362.2		0	0.00%	0.00%			x
12	Services to Customers	363.2	Y	3,935	2.63%				
13	Flow Measuring Devices	364.2		3,830	20.00%				
14	Flow Measuring Installations	365.2		0	0.00%				
15	Other Plant & Misc. Equipment	389.2	Y	0	0.00%	0.00%			x
16	SYSTEM PUMPING PLANT				0.00%				
17	Land & Land Rights	353.3		0	0.00%				
18	Structures & Improvements	354.3	Y	0	3.13%	0.26%			x
19	Power Generation Equipment	355.3		0	5.00%				
20	Receiving Wells	370.3	Y	25,038	5.56%	0.46%	1,392	x	
21	Pumping Equipment	371.3	Y	131,967	5.56%	0.46%	7,337	x	
22	Other Plant & Misc. Equipment	389.3		0	0.00%				

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Composite Rate Calculation: (Continued)		UPIS Balance 12/31/04			Depreciation Rate		Annual Depreciation Expense	
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly		
23	TREATMENT AND DISPOSAL PLANT							
24	Land & Land Rights	353.4	130,000	0	0.00%			
25	Structures & Improvements	354.4	0	0	3.13%	0.26%	-	x
26	Power Generation Equipment	355.4	0	0	5.00%	0.42%	-	x
27	Treatment & Disposal Equipment	380.4	0	0	5.56%	0.46%	-	x
28	Plant Sewers	381.4	0	0	2.86%	0.24%	-	x
29	Outfall Sewer Lines	382.4	0	0	0.00%	0.00%	-	x
30	Other Plant & Misc. Equipment	389.4	0	0	0.00%	0.00%	-	x
31	RECLAIMED WATER TREATMENT PLANT							
32	Land & Land Rights	353.5	0	0	0.00%			
33	Structures & Improvements	354.5	0	0	3.13%	0.26%	-	x
34	Power Generation Equipment	355.5	0	0	5.00%	0.42%	-	x
35	Pumping Equipment	371.5	0	0	5.56%	0.46%	-	x
36	Reuse Distribution Reservoirs	374.5	91,520		2.70%	0.23%		
37	Treatment & Disposal Equipment	380.5	489,029	489,029	5.56%	0.46%	27,190	x
38	Plant Sewers	381.5	26,026	26,026	2.86%	0.24%	744	x
39	Other Plant & Misc. Equipment	389.5	0	0	0.00%			
40	RECLAIMED WATER DISTRIBUTION PLANT							
41	Franchises	352.6	0	0	2.50%			
42	Land & Land Rights	353.6	0	0	0.00%			
43	Structures & Improvements	354.6	0	0	3.13%	0.26%	-	x
44	Power Generation Equipment	355.6	0	0	5.00%			
45	Reuse Services	366.6	1,723	0	0.00%			
46	Reuse Meters & Meter Installations	367.6	0	0	0.00%			
47	Pumping Equipment	371.6	0	0	5.56%			
48	Reuse Transmission & Distr. Sys.	375.6	690	690	0.00%	0.00%	-	x
49	Other Plant & Misc. Equipment	389.6	0	0	0.00%			
50	GENERAL PLANT							
51	Land & Land Rights	353.7	0	0	0.00%			
52	Structures & Improvements	354.7	0	0	3.13%	0.26%	-	x
53	Office Furniture & Equipment	390.7	13,695		16.67%			
54	Computer Equipment	390.71	0		16.67%			
55	Transportation Equipment	391.7	0		0.00%			
56	Stores Equipment	392.7	0		0.00%			
57	Tools, Shop & Garage Equipment	393.7	8,873		6.23%			
58	Laboratory Equipment	394.7	2,199		6.67%			
59	Power Operated Equipment	395.7	500		8.33%			
60	Communication Equipment	396.7	21,276		10.00%			
61	Miscellaneous Equipment	397.7	9,188		6.67%			
62	Other Tangible Plant	398.7	0		0.00%			
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			880,916			43,179	Composite Rate 4.90%
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	Treatment & Disposal Equipment				4.90%	0.41%		
65	Meter Fees				0.00%	0.00%		
66	Main Extension Charge				2.22%	0.19%		
67	Service Installation Fees				2.63%	0.22%		
Property CIAC:								
1	Structures & Improvements				3.13%	0.26%		
2	Collection Sewers- Force				3.33%	0.28%		
3	Collection Sewers- Gravity				2.22%	0.19%		
4	Services to Customers				2.63%	0.22%		
5	Lift Stations				5.56%	0.46%		
6	Pumping Equipment				5.56%	0.46%		
7	Reuse Services				0.00%	0.00%		
8	Reuse Transmission & Dist Mains				0.00%	0.00%		
9	Other Plant Misc Equip				0.00%	0.00%		

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Schedule of Sewer Amortization of CIAC by Classification- 2005														Florida Public Service Commission	
Adjusted CIAC Balances- 2005														Schedule:	A-12
FI Central Commerce Park - Sewer														Page:	4 of 8
Docket No. 060368 - WS														Preparer:	
Schedule Year Ended: 2005														Explanation: Provide Adjusted CIAC balances by account for 2005	
Historic [x] or Projected []															
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	Treatment & Disposal Equipment	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783
4	Service Installation Fees	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364
5	Total Cash CIAC	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685

Schedule of Sewer Amortization of CIAC by Classification- 2005														Florida Public Service Commission	
CIAC Amortization Rates - 2005														Schedule:	A-14
FI Central Commerce Park - Sewer														Page:	2, wrk-3
Docket No. 060368 - WS														Preparer:	
Schedule Year Ended: 2005														Explanation: Provide a Schedule showing Amortization Rates by CIAC	
Categories															
Line No.	Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	
Cash CIAC:															
1	Treatment & Disposal Equipment	4.90%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	
2	Meter Fees	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	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
4	Service Installation Fees	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	
Property CIAC:															
1	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%	
2	Collection Sewers- Force	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	
3	Collection Sewers- Gravity	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
4	Services to Customers	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	
5	Lift Stations	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%	
6	Pumping 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%	
7	Reuse Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
8	Reuse Transmission & Dist Mains	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
9	Other Plant Misc Equip	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

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Schedule of Sewer Amortization of CIAC by Classification- 2005															Florida Public Service Commission		
CIAC Amortization- 2005															Schedule: A-14		
FI Central Commerce Park - Sewer															Page: 2, wrk-4		
Docket No. 060368 - WS															Preparer:		
Schedule Year Ended: 2005																	
Historic [x] or Projected []																	
Explanation: Provide a Schedule showing additions to CIAC during 2005 from the date of Acquisition																	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)			
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2005 Total			
Cash CIAC:																	
1	Treatment & Disposal Equipment	1,996	1,996	1,996	1,996	1,996	1,996	1,996	1,996	1,996	1,996	1,996	1,996	1,996	23,946		
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
3	Main Extension Charge	87	87	87	87	87	87	87	87	87	87	87	87	87	1,039		
4	Service Installation Fees	183	183	183	183	183	183	183	183	183	183	183	183	183	2,192		
5	Total Cash CIAC	2,265	2,265	2,265	2,265	2,265	2,265	2,265	2,265	2,265	2,265	2,265	2,265	2,265	27,177		
Property CIAC:																	
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
16	Total Sewer CIAC	2,265	2,265	2,265	2,265	2,265	2,265	2,265	2,265	2,265	2,265	2,265	2,265	2,265	27,177		
Schedule of Sewer Amortization of CIAC by Classification- 2005															Florida Public Service Commission		
Adjustments to CIAC Amort-2005															Schedule: A-14		
FI Central Commerce Park - Sewer															Page: 2, wrk-5		
Docket No. 060368 - WS															Preparer:		
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																	
(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	Treatment & Disposal 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	0		
Property CIAC:																	
6	Structures & Improvements														0		
7	Collection Sewers- Force														0		
8	Collection Sewers- Gravity														0		
9	Services to Customers														0		
10	Lift Stations														0		
11	Pumping Equipment														0		
12	Reuse Services														0		
13	Reuse Transmission & Dist Mains														0		
14	Other Plant Misc Equip														0		
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
16	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0		

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Schedule of Sewer Amortization of CIAC by Classification-2005 Adjusted Accumulated Amortization of CIAC Balances-2005												Florida Public Service Commission			
FI Central Commerce Park - Sewer Docket No. 060368 - WS Schedule Year Ended: 2005 Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>												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.			Schedule: A-14
												Page: 2, wrk-8			
												Preparer:			
Line No.	Description	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Treatment & Disposal Equipment	237,746	239,742	241,737	243,733	245,728	247,724	249,719	251,715	253,710	255,706	257,701	259,697	261,692	249,719
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	3,622	3,709	3,795	3,882	3,968	4,055	4,142	4,228	4,315	4,401	4,488	4,574	4,661	4,142
4	Service Installation Fees	24,715	24,898	25,081	25,263	25,446	25,629	25,811	25,994	26,177	26,360	26,542	26,725	26,908	25,811
5	Total Cash CIAC	266,084	268,348	270,613	272,878	275,143	277,408	279,672	281,937	284,202	286,467	288,731	290,996	293,261	279,672
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	266,084	268,348	270,613	272,878	275,143	277,408	279,672	281,937	284,202	286,467	288,731	290,996	293,261	279,672

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

FI Central Commerce Park

Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: A-14

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
6	Dist Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	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	237,746	239,742	241,737	243,733	245,728	247,724	249,719	251,715	253,710	255,706	257,701	259,697	261,692	249,719
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	3,622	3,709	3,795	3,882	3,968	4,055	4,142	4,228	4,315	4,401	4,488	4,574	4,661	4,142
16	Service Installation Fees	24,715	24,898	25,081	25,263	25,446	25,629	25,811	25,994	26,177	26,360	26,542	26,725	26,908	25,811
17	Total Cash	266,084	268,348	270,613	272,878	275,143	277,408	279,672	281,937	284,202	286,467	288,731	290,996	293,261	279,672
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	266,084	268,348	270,613	272,878	275,143	277,408	279,672	281,937	284,202	286,467	288,731	290,996	293,261	279,672

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CALCULATE CIAC AMORTIZATION RATES- January thru April 2006

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

Florida Public Service Commission

FI Central Commerce Park - Sewer
Docket No. 060388 - WS
Schedule Year Ended: 2006
Historic [x] or Projected [x]

Schedule: A-12
Page:
Preparer:

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

				Annual Dep'n Rate	Monthly Dep'n Rate
Categories-lines 22 to 35 below					
Cash CIAC:					
1	Capacity Charges 271.1		Treatment & Disp Equip (see Composite Calc)	4.89%	0.41%
2	CIAC-1999 Acquisition		Treatment & Disp Equip (see Composite Calc)	4.89%	0.41%
3	Unclaimed Refunds		Treatment & Disp Equip (see Composite Calc)	4.89%	0.41%
4	Main Ext Charge (Coll Swr-Grav)		Main Extension Charge acct 361.2	2.22%	0.19%
5	Serv Install Charge (Svc to Cust)		Service Installation Charge acct 363.2	2.63%	0.22%
6	Reuse Meter Fees		Meter Fees acct 367.6	0.00%	0.00%
7	Total Cash CIAC				
Property CIAC 271.5:					
8	Structures & Improvements 354.2		Structures & Improvements (line 27)	3.13%	0.26%
9	Structures & Improvements 354.3		Structures & Improvements (line 27)	3.13%	0.26%
10	Structures & Improvements 354.40		Structures & Improvements (line 27)	3.13%	0.26%
11	Collection Sewers- Force 360.2		Collection Sewers- Force	3.33%	0.28%
12	Collection Sewers- Gravity 361.2		Collection Sewers- Gravity	2.22%	0.19%
13	Services to Customers 363.2		Services to Customers	2.63%	0.22%
14	Lift Stations 370.3		Lift Stations	5.56%	0.46%
15	Pumping Equipment 371.3		Pumping Equipment	5.56%	0.46%
16	Reuse Services 366.6		Reuse Services	0.00%	0.00%
17	Reuse Transmission & Dist M 375.6		Reuse Transmission & Dist Mains	0.00%	0.00%
18	Other Plant Misc Equip 389.2		Other Plant Misc Equip (line 35)	0.00%	0.00%
19	Other Plant Misc Equip 389.40		Other Plant Misc Equip (line 35)	0.00%	0.00%

Composite Rate Calculation:		UPIS Balance 12/31/05			Depreciation Rate		Annual Depreciation Expense
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	
1	INTANGIBLE PLANT						
2	Organization 351.1	0			0.00%		
3	Franchises 352.1	1,053			2.50%		
4	Other Plant & Misc. Equipment 389.1	0			0.00%		
5	COLLECTION PLANT				0.00%		
6	Land & Land Rights 353.2	0			0.00%		
7	Structures & Improvements 354.2	208,166		208,166	3.13%	0.26%	6,516 x
8	Power Generation Equipment 355.2	25,453			5.00%		
9	Collection Sewers - Force 360.2	285,799	0		3.33%		
10	Collection Sewers - Gravity 361.2	36,813	0		2.22%		
11	Special Collecting Structures 362.2	0		0	0.00%	0.00%	x
12	Services to Customers 363.2	3,935	0		2.63%		
13	Flow Measuring Devices 364.2	3,830			20.00%		
14	Flow Measuring Installations 365.2	0			0.00%		
15	Other Plant & Misc. Equipment 389.2	0	0	0	0.00%	0.00%	x
16	SYSTEM PUMPING PLANT				0.00%		
17	Land & Land Rights 353.3	0			0.00%		
18	Structures & Improvements 354.3	0		0	3.13%	0.26%	x
19	Power Generation Equipment 355.3	0			5.00%		
20	Receiving Wells 370.3	25,038	0	25,038	5.56%	0.46%	1,392 x
21	Pumping Equipment 371.3	131,967	0	131,967	5.56%	0.46%	7,337 x
22	Other Plant & Misc. Equipment 389.3	0			0.00%		

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Composite Rate Calculation: (Continued)		UPIS Balance 12/31/05			Depreciation Rate		Annual Depreciation Expense	
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly		
23	TREATMENT AND DISPOSAL PLANT							
24	Land & Land Rights 353.4	130,000			0.00%			
25	Structures & Improvements 354.4	0	0	0	3.13%	0.26%	-	x
26	Power Generation Equipment 355.4	0		0	5.00%	0.42%	-	x
27	Treatment & Disposal Equipm 380.4	0		0	5.56%	0.46%	-	x
28	Plant Sewers 381.4	0		0	2.86%	0.24%	-	x
29	Outfall Sewer Lines 382.4	0		0	0.00%	0.00%	-	x
30	Other Plant & Misc. Equipmen 389.4	0		0	0.00%	0.00%	-	x
31	RECLAIMED WATER TREATMENT PLANT							
32	Land & Land Rights 353.5	0			0.00%			
33	Structures & Improvements 354.5	0		0	3.13%	0.26%	-	x
34	Power Generation Equipment 355.5	0		0	5.00%	0.42%	-	x
35	Pumping Equipment 371.5	0		0	5.56%	0.46%	-	x
36	Reuse Distribution Reservoirs 374.5	91,520			2.70%	0.23%		
37	Treatment & Disposal Equipm 380.5	499,198		499,198	5.56%	0.46%	27,755	x
38	Plant Sewers 381.5	26,026		26,026	2.86%	0.24%	744	x
39	Other Plant & Misc. Equipmen 389.5	0			0.00%			
40	RECLAIMED WATER DISTRIBUTION PLANT							
41	Franchises 352.6	0			2.50%			
42	Land & Land Rights 353.6	0			0.00%			
43	Structures & Improvements 354.6	0		0	3.13%	0.26%	-	x
44	Power Generation Equipment 355.6	0			5.00%			
45	Reuse Services 366.6	1,723	0		0.00%			
46	Reuse Meters & Meter Installa 367.6	0			0.00%			
47	Pumping Equipment 371.6	0			5.56%			
48	Reuse Transmission & Distr. S 375.6	3,269	0	3,269	0.00%	0.00%	-	x
49	Other Plant & Misc. Equipmen 389.6	0			0.00%			
50	GENERAL PLANT							
51	Land & Land Rights 353.7	0			0.00%			
52	Structures & Improvements 354.7	0		0	3.13%	0.26%	-	x
53	Office Furniture & Equipment 390.7	13,695			16.67%			
54	Computer Equipment 390.71	0			16.67%			
55	Transportation Equipment 391.7	0			0.00%			
56	Stores Equipment 392.7	0			0.00%			
57	Tools, Shop & Garage Equipm 393.7	8,873			6.23%			
58	Laboratory Equipment 394.7	2,199			6.67%			
59	Power Operated Equipment 395.7	581			8.33%			
60	Communication Equipment 396.7	22,890			10.00%			
61	Miscellaneous Equipment 397.7	9,188			6.67%			
62	Other Tangible Plant 398.7	0			0.00%			
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			893,664			43,745	Composite Rate 4.89%

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

Line No.	Description	Annual Depr Rate	Mo Depr Rate
Cash CIAC:			
64	Treatment & Disposal Equipment	4.89%	0.41%
65	Meter Fees	0.00%	0.00%
66	Main Extension Charge	2.22%	0.19%
67	Service Installation Fees	2.63%	0.22%
Property CIAC:			
1	Structures & Improvements	3.13%	0.26%
2	Collection Sewers- Force	3.33%	0.28%
3	Collection Sewers- Gravity	2.22%	0.19%
4	Services to Customers	2.63%	0.22%
5	Lift Stations	5.56%	0.46%
6	Pumping Equipment	5.56%	0.46%
7	Reuse Services	0.00%	0.00%
8	Reuse Transmission & Dist Mains	0.00%	0.00%
9	Other Plant Misc Equip	0.00%	0.00%

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CALCULATE CIAC AMORTIZATION RATES Beginning May 2006 (Start Guideline Lives)										
Schedule of Sewer Amortization of CIAC by Classification- 2006 Calculate Amortization Rates for Calendar Year 2005								Florida Public Service Commission		
FI Central Commerce Park - Sewer Docket No. 060388 - WS Schedule Year Ended: 2006 Historic [x] or Projected [x]								Schedule: A-12 Page: Preparer:		
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates								=input field		
								Annual Dep'n Rate	Monthly Dep'n Rate	
Categories- Lines 22 to 35 below										
Cash CIAC:										
1	Capacity Charges	271.1								
2	CIAC-1999 Acquisition							4.84%	0.40%	
3	Unclaimed Refunds							4.84%	0.40%	
4	Main Ext Charge (Coll Swr-Grav)							2.22%	0.19%	
5	Serv Install Charge (Svc to Cust)							2.63%	0.22%	
6	Reuse Meter Fees							5.00%	0.42%	
7	Total Cash CIAC									
Property CIAC 271.5: 271.5										
8	Structures & Improvements	354.2						3.13%	0.26%	
9	Structures & Improvements	354.3						3.13%	0.26%	
10	Structures & Improvements	354.40						3.13%	0.26%	
11	Collection Sewers- Force	360.2						3.33%	0.28%	
12	Collection Sewers- Gravity	361.2						2.22%	0.19%	
13	Services to Customers	363.2						2.63%	0.22%	
14	Lift Stations	370.3						3.33%	0.28%	
15	Pumping Equipment	371.3						5.56%	0.46%	
16	Reuse Services	366.6						2.50%	0.21%	
17	Reuse Transmission & Dist M	375.6						2.33%	0.19%	
18	Other Plant Misc Equip	389.2						5.56%	0.46%	
19	Other Plant Misc Equip	389.40						5.56%	0.46%	
Composite Rate Calculation:										
				UPIS Balance 4/30/06		Depreciation Rate		Annual Depreciation Expense		
			Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly			
1	INTANGIBLE PLANT		V							
2	Organization	351.1		0		2.50%				
3	Franchises	352.1		1,053		2.50%				
4	Other Plant & Misc. Equipmen	389.1		0		5.56%				
5	COLLECTION PLANT					0.00%				
6	Land & Land Rights	353.2		0		0.00%				
7	Structures & Improvements	354.2	Y	208,166		3.13%	0.26%	6,505	x	
8	Power Generation Equipment	355.2		25,463		5.00%				
9	Collection Sewers - Force	360.2	Y	285,799	0	3.33%				
10	Collection Sewers - Gravity	361.2	Y	36,813	0	2.22%				
11	Special Collecting Structures	362.2		0	0	2.50%	0.21%		x	
12	Services to Customers	363.2	Y	3,935	0	2.63%				
13	Flow Measuring Devices	364.2		3,830		20.00%				
14	Flow Measuring Installations	365.2		0		2.63%				
15	Other Plant & Misc. Equipmen	389.2	Y	0	0	5.56%	0.46%		x	
16	SYSTEM PUMPING PLANT					0.00%				
17	Land & Land Rights	353.3		0		0.00%				
18	Structures & Improvements	354.3	Y	0	0	3.13%	0.26%		x	
19	Power Generation Equipment	355.3		0		5.00%				
20	Receiving Wells	370.3	Y	25,038	0	3.33%	0.28%	835	x	
21	Pumping Equipment	371.3	Y	131,967	0	5.56%	0.46%	7,332	x	
22	Other Plant & Misc. Equipmen	389.3		0		5.56%				

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Composite Rate Calculation: (Continued)		UPIS Balance 4/30/06			Depreciation Rate		Annual														
			Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Depreciation Expense													
23	TREATMENT AND DISPOSAL PLANT																				
24	Land & Land Rights	353.4	130,000			0.00%															
25	Structures & Improvements	354.4	0	0	0	3.13%	0.26%														x
26	Power Generation Equipment	355.4	0		0	5.00%	0.42%														x
27	Treatment & Disposal Equipm	380.4	0		0	5.56%	0.46%														x
28	Plant Sewers	381.4	0		0	2.86%	0.24%														x
29	Outfall Sewer Lines	382.4	0		0	3.33%	0.28%														x
30	Other Plant & Misc. Equipment	389.4	0		0	5.56%	0.46%														x
31	RECLAIMED WATER TREATMENT PLANT																				
32	Land & Land Rights	353.5	0		0	0.00%															
33	Structures & Improvements	354.5	0		0	3.13%	0.26%														x
34	Power Generation Equipment	355.5	0		0	5.00%	0.42%														x
35	Pumping Equipment	371.5	0		0	5.56%	0.46%														x
36	Reuse Distribution Reservoirs	374.5	91,520			2.70%	0.23%														
37	Treatment & Disposal Equipm	380.5	499,198		499,198	5.56%	0.46%	27,733													x
38	Plant Sewers	381.5	26,026		26,026	2.86%	0.24%	744													x
39	Other Plant & Misc. Equipment	389.5	0			5.56%															
40	RECLAIMED WATER DISTRIBUTION PLANT																				
41	Franchises	352.6	0			2.50%															
42	Land & Land Rights	353.6	0			0.00%															
43	Structures & Improvements	354.6	0		0	3.13%	0.26%														x
44	Power Generation Equipment	355.6	0			5.00%															
45	Reuse Services	366.6	1,723	0		2.50%															
46	Reuse Meters & Meter Installa	367.6	0			5.00%															
47	Pumping Equipment	371.6	0			5.56%															
48	Reuse Transmission & Distr. S	375.6	3,269	0	3,269	2.33%	0.19%	76													x
49	Other Plant & Misc. Equipment	389.6	0			5.56%															
50	GENERAL PLANT																				
51	Land & Land Rights	353.7	0			0.00%															
52	Structures & Improvements	354.7	0		0	3.13%	0.26%														x
53	Office Furniture & Equipment	390.7	13,695			6.67%															
54	Computer Equipment	390.71	0			16.67%															
55	Transportation Equipment	391.7	0			16.67%															
56	Stores Equipment	392.7	0			5.56%															
57	Tools, Shop & Garage Equipm	393.7	8,873			6.25%															
58	Laboratory Equipment	394.7	2,199			6.67%															
59	Power Operated Equipment	395.7	581			8.33%															
60	Communication Equipment	396.7	22,890			10.00%															
61	Miscellaneous Equipment	397.7	9,188			6.67%															
62	Other Tangible Plant	398.7	0			10.00%															
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			0	693,664			43,224													Composite Rate 4.84%

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Schedule of Sewer Amortization of CIAC by Classification- 2006														Florida Public Service Commission		
Adjusted CIAC Balances- 2006														Schedule: A-12		
FI Central Commerce Park - Sewer														Page: 4 of 8		
Docket No. 060388 - WS														Preparer:		
Explanation: Provide Adjusted CIAC balances by account for 2006																
Schedule Year Ended: 2006																
Historic [x] or Projected [x]																
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	Average Balance
Cash CIAC:																
1	Treatment & Disposal Equipm	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783
4	Service Installation Fees	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364
5	Total Cash CIAC	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685
Property CIAC:																
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist M	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685

Schedule of Sewer Amortization of CIAC by Classification- 2006														Florida Public Service Commission		
CIAC Amortization Rates - 2006														Schedule: A-14		
FI Central Commerce Park - Sewer														Page: 2, wrk-3		
Docket No. 060388 - 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.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Annual Rates	Jan	Feb	Mar	Monthly Rates	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Guideline Rates	Guideline Lives
Cash CIAC:																
1	Treatment & Disposal Equipm	4.89%	0.41%	0.41%	0.41%	0.41%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	4.84%
2	Meter Fees	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%	5.00%
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%
4	Service Installation Fees	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	2.63%
Property CIAC:																
1	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%
2	Collection Sewers- Force	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%	3.33%
3	Collection Sewers- Gravity	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%
4	Services to Customers	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	2.63%
5	Lift Stations	5.56%	0.46%	0.46%	0.46%	0.46%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.33%
6	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%
7	Reuse Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%
8	Reuse Transmission & Dist M	0.00%	0.00%	0.00%	0.00%	0.00%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%
9	Other Plant Misc Equip	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%	5.56%

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Schedule of Sewer Amortization of CIAC by Classification- 2006															Florida Public Service Commission		
CIAC Amortization- CIAC Balances x Amort Rates- 2006															Schedule: A-14		
FI Central Commerce Park - Sewer															Page: 2, wrk-4		
Docket No. 060388 - WS															Preparer:		
Schedule Year Ended: 2006																	
Historic [x] or Projected []																	
Explanation: Provide a Schedule showing additions to CIAC during 2006 from the date of Acquisition																	
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) 2006 Total		
Cash CIAC:																	
1	Treatment & Disposal Equipment		1,993	1,993	1,993	1,993	1,969	1,969	1,969	1,969	1,969	1,969	1,969	1,969	1,969	23,724	
2	Meter Fees		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Main Extension Charge		87	87	87	87	87	87	87	87	87	87	87	87	87	1,039	
4	Service Installation Fees		183	183	183	183	183	183	183	183	183	183	183	183	183	2,193	
5	Total Cash CIAC		2,262	2,262	2,262	2,262	2,239	2,239	2,239	2,239	2,239	2,239	2,239	2,239	2,239	26,957	
Property CIAC:																	
6	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	Collection Sewers- Force		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	Collection Sewers- Gravity		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Services to Customers		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	Lift Stations		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	Reuse Services		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	Reuse Transmission & Dist Mains		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	Other Plant Misc Equip		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	Total Sewer CIAC		2,262	2,262	2,262	2,262	2,239	2,239	2,239	2,239	2,239	2,239	2,239	2,239	2,239	26,957	
Schedule of Sewer Amortization of CIAC by Classification- 2006																	
Adjustments to CIAC Amort Bal-2006															Florida Public Service Commission		
FI Central Commerce Park - Sewer															Schedule: A-14		
Docket No. 060388 - WS															Page: 2, wrk-5		
Schedule Year Ended: 2006															Preparer:		
Historic [x] or Projected []																	
Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2006																	
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) 2006 Total		
Cash CIAC:																	
1	Treatment & Disposal 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	0	
Property CIAC:																	
6	Structures & Improvements															0	
7	Collection Sewers- Force															0	
8	Collection Sewers- Gravity															0	
9	Services to Customers															0	
10	Lift Stations															0	
11	Pumping Equipment															0	
12	Reuse Services															0	
13	Reuse Transmission & Dist Mains															0	
14	Other Plant Misc Equip															0	
15	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	

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Schedule of Sewer Amortization of CIAC by Classification- 2006 Adjusted Accum Amort of CIAC Balances- 2006												Florida Public Service Commission			
FI Central Commerce Park - Sewer Docket No. 060388 - WS Schedule Year Ended: 2006 Historic [x] or Projected [x]												Schedule: Page: Preparer:			
Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average.															
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year End 12/31/06	(15) Average Balance
Cash CIAC:															
1	Treatment & Disposal Equipm	261,692	263,685	265,678	267,671	269,664	271,633	273,602	275,571	277,540	279,509	281,478	283,448	285,417	273,584
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	4,661	4,747	4,834	4,921	5,007	5,094	5,180	5,267	5,354	5,440	5,527	5,614	5,700	5,180
4	Service Installation Fees	26,908	27,090	27,273	27,456	27,639	27,821	28,004	28,187	28,370	28,553	28,735	28,918	29,101	28,004
5	Total Cash CIAC	293,261	295,523	297,785	300,047	302,309	304,548	306,787	309,025	311,264	313,502	315,741	317,979	320,218	306,768
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist M	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	293,261	295,523	297,785	300,047	302,309	304,548	306,787	309,025	311,264	313,502	315,741	317,979	320,218	306,768

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Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance
 FI Central Commerce Park
 Docket No. 060368-WS
 Test Year Ending 12/31/06

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
6	Dist Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	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	261,692	263,685	265,678	267,671	269,664	271,633	273,602	275,571	277,540	279,509	281,478	283,448	285,417	273,584
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	4,661	4,747	4,834	4,921	5,007	5,094	5,180	5,267	5,354	5,440	5,527	5,614	5,700	5,180
16	Service Installation Fees	26,908	27,090	27,273	27,456	27,639	27,821	28,004	28,187	28,370	28,553	28,735	28,918	29,101	28,004
17	Total Cash	293,261	295,523	297,785	300,047	302,309	304,548	306,787	309,025	311,264	313,502	315,741	317,979	320,218	306,768
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	293,261	295,523	297,785	300,047	302,309	304,548	306,787	309,025	311,264	313,502	315,741	317,979	320,218	306,768

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CALCULATE CIAC AMORTIZATION RATES - January thru December 2007

Schedule of Sewer Amortization of CIAC by Classification-2007

Florida Public Service Commission

Schedule: A-12

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

FI Capital Commerce Park - Sewer

Booklet No. 060368 - WS

Schedule Year Ended: 2007

Historic [] or Projected [X]

Table with columns for CIAC, Description, Annual Dep'n Rate, Monthly Dep'n Rate, Expense, Depreciation Rate, UPS Balance, Cont Prop, For Comp, Calc, Adj Bal, V, and Franchises. Includes rows for Property CIAC, Total Cash CIAC, Capacity Charges, Cash CIAC, CIAC-1999 Acquisition, Undeclared Refunds, Meter Fees, and various equipment categories.

Composite Rate Calculation: (Continued)		UPIS Balance 12/31/06			Depreciation Rate		Annual Depreciation
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense
23	TREATMENT AND DISPOSAL PLANT						
24	Land & Land Rights	353.4	130,000		0.00%		
25	Structures & Improvements	354.4		0	3.13%	0.26%	x
26	Power Generation Equipment	355.4	0	0	5.00%	0.42%	x
27	Treatment & Disposal Equipment	380.4	0	0	5.56%	0.46%	x
28	Plant Sewers	381.4	0	0	2.86%	0.24%	x
29	Outfall Sewer Lines	382.4	0	0	3.33%	0.28%	x
30	Other Plant & Misc. Equipment	389.4	0	0	5.56%	0.46%	x
31	RECLAIMED WATER TREATMENT PLANT						
32	Land & Land Rights	353.5	0		0.00%		
33	Structures & Improvements	354.5	0	0	3.13%	0.26%	x
34	Power Generation Equipment	355.5	0	0	5.00%	0.42%	x
35	Pumping Equipment	371.5	0	0	5.56%	0.46%	x
36	Reuse Distribution Reservoirs	374.5	91,520		2.70%	0.23%	
37	Treatment & Disposal Equipment	380.5	620,647	620,647	5.56%	0.46%	34,480 x
38	Plant Sewers	381.5	26,026	26,026	2.86%	0.24%	744 x
39	Other Plant & Misc. Equipment	389.5	0		5.56%		
40	RECLAIMED WATER DISTRIBUTION PLANT						
41	Franchises	352.6	0		2.50%		
42	Land & Land Rights	353.6	0		0.00%		
43	Structures & Improvements	354.6	0	0	3.13%	0.26%	x
44	Power Generation Equipment	355.6	0		5.00%		
45	Reuse Services	366.6	1,723	0	2.50%		
46	Reuse Meters & Meter Installation	367.6	0		5.00%		
47	Pumping Equipment	371.6	0		5.56%		
48	Reuse Transmission & Distr. Sys	375.6	3,269	3,269	2.33%	0.19%	76 x
49	Other Plant & Misc. Equipment	389.6	0		5.56%		
50	GENERAL PLANT						
51	Land & Land Rights	353.7	0		0.00%		
52	Structures & Improvements	354.7	0	0	3.13%	0.26%	x
53	Office Furniture & Equipment	390.7	13,695		6.67%		
54	Computer Equipment	390.71	0		16.67%		
55	Transportation Equipment	391.7	0		16.67%		
56	Stores Equipment	392.7	0		5.56%		
57	Tools, Shop & Garage Equipment	393.7	8,873		6.25%		
58	Laboratory Equipment	394.7	2,199		6.67%		
59	Power Operated Equipment	395.7	581		8.33%		
60	Communication Equipment	396.7	22,890		10.00%		
61	Miscellaneous Equipment	397.7	9,188		6.67%		
62	Other Tangible Plant	398.7	0		10.00%		
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization		0	1,015,113			49,971 4.92%
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	Treatment & Disposal Equipment				4.92%	0.41%	
65	Meter Fees				5.00%	0.42%	
66	Main Extension Charge				2.22%	0.19%	
67	Service Installation Fees				2.63%	0.22%	
Property CIAC:							
1	Structures & Improvements				3.13%	0.26%	
2	Collection Sewers- Force				3.33%	0.28%	
3	Collection Sewers- Gravity				2.22%	0.19%	
4	Services to Customers				2.63%	0.22%	
5	Lift Stations				3.33%	0.28%	
6	Pumping Equipment				5.56%	0.46%	
7	Reuse Services				2.50%	0.21%	
8	Reuse Transmission & Dist Mains				2.33%	0.19%	
9	Other Plant Misc Equip				5.56%	0.46%	

Schedule of Sewer Amortization of CIAC by Classification- 2007														Florida Public Service Commission	
Adjusted CIAC Balances- 2007														Schedule: A-12	
FI Central Commerce Park - Sewer														Page: 4 of 8	
Docket No. 060368 - WS														Preparer:	
Explanation: Provide Adjusted CIAC balances by account for 2007															
Schedule Year Ended: 2007															
Historic [] or Projected [X]															
Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
Cash CIAC:															
1	Treatment & Disposal Equipment	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783
4	Service Installation Fees	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364
5	Total Cash CIAC	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Water CIAC	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685

Schedule of Sewer Amortization of CIAC by Classification- 2005														Florida Public Service Commission	
CIAC Amortization Rates - 2005														Schedule: A-14	
FI Central Commerce Park - Sewer														Page: 2, wrk-3	
Docket No. 060368 - WS														Preparer:	
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories															
Schedule Year Ended: 2007															
Historic [] or Projected [X]															
Line No.	Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	
Cash CIAC:															
1	Treatment & Disposal Equipment	4.92%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
4	Service Installation Fees	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	
Property CIAC:															
1	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%	
2	Collection Sewers- Force	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	
3	Collection Sewers- Gravity	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
4	Services to Customers	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	
5	Lift Stations	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%	
6	Pumping 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%	
7	Reuse 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%	
8	Reuse Transmission & Dist Mains	2.33%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
9	Other Plant Misc Equip	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%	

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Line	No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
16		Total Sewer CIAC	2,274	2,274	2,274	2,274	2,274	2,274	2,274	2,274	2,274	2,274	2,274	2,274	27,283
15		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
14		Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0
13		Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
12		Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0
11		Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
10		Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
8		Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0
6		Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
		Property CIAC:													
5		Total Cash CIAC	2,274	2,274	2,274	2,274	2,274	2,274	2,274	2,274	2,274	2,274	2,274	2,274	27,283
4		Service Installation Fees	183	183	183	183	183	183	183	183	183	183	183	183	2,194
3		Main Extension Charge	87	87	87	87	87	87	87	87	87	87	87	87	1,049
2		Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
1		Treatment & Disposal Equipment	2,004	2,004	2,004	2,004	2,004	2,004	2,004	2,004	2,004	2,004	2,004	2,004	24,049
		Cash CIAC:													
Line	No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
		Historic [] or Projected [X]													
		Docket No. 06036 - WS													
		Schedule Year Ended: 2007													
		Explanation: Provide a Schedule showing additions to CIAC during 2007													
		F1 Central Commerce Park - Sewer													
		Schedule of Sewer Amortization of CIAC by Classification- 2007													
		Schedule of Sewer Amortization of CIAC by Classification- 2007													
		Florida Public Service Commission													
		Schedule: A-14													
		Page: 2, wrk-4													
		Preparer:													

Schedule of Sewer Amortization of CIAC by Classification- 2007												Florida Public Service Commission			
Adjusted Accum Amort of CIAC Balances- 2007												Schedule: A-14			
FI Central Commerce Park - Sewer												Page: 2, wrk-8			
Docket No. 060368 - WS												Preparer:			
Schedule Year Ended: 2007												Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the			
Historic [] or Projected [X]												period beginning 12/31/06 through the year ended 12/31/07, and 13 month average.			
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average Balance
Cash CIAC:															
1	Treatment & Disposal Equipment	285,417	287,421	289,425	291,429	293,433	295,437	297,441	299,445	301,450	303,454	305,458	307,462	309,466	297,441
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	5,700	5,787	5,873	5,960	6,047	6,133	6,220	6,307	6,393	6,480	6,566	6,653	6,740	6,220
4	Service Installation Fees	29,101	29,284	29,467	29,650	29,832	30,015	30,198	30,381	30,564	30,746	30,929	31,112	31,295	30,198
5	Total Cash CIAC	320,218	322,491	324,765	327,039	329,312	331,586	333,859	336,133	338,406	340,680	342,954	345,227	347,501	333,859
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	320,218	322,491	324,765	327,039	329,312	331,586	333,859	336,133	338,406	340,680	342,954	345,227	347,501	333,859

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

FI Central Commerce Park

Docket No. 060368-WS

Test Year Ending 12/31/07

Schedule: A-14

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
6	Dist Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	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	285,417	287,421	289,425	291,429	293,433	295,437	297,441	299,445	301,450	303,454	305,458	307,462	309,466	297,441
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	5,700	5,787	5,873	5,960	6,047	6,133	6,220	6,307	6,393	6,480	6,566	6,653	6,740	6,220
16	Service Installation Fees	29,101	29,284	29,467	29,650	29,832	30,015	30,198	30,381	30,564	30,746	30,929	31,112	31,295	30,198
17	Total Cash	320,218	322,491	324,765	327,039	329,312	331,586	333,859	336,133	338,406	340,680	342,954	345,227	347,501	333,859
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	320,218	322,491	324,765	327,039	329,312	331,586	333,859	336,133	338,406	340,680	342,954	345,227	347,501	333,859

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