

ORIGINAL

Valencia Terrace  
[REDACTED] Sewer

Docket No. 060368-WS

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

Lake County, Florida

## Rate Base Workpapers

Utility Plant in Service

Accumulated Depreciation

CIAC

Accumulated Amortization of CIAC

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DOCUMENT NUMBER-DATE

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Index of Rate Base Workpapers- UPIS, Accum Depr, CIAC, Accum Amort of CIAC					
		FWS		ASI	
	Describe Workpaper	Water	Sewer	Water	Sewer
		Page ref	Page ref	Page ref	Page ref
	Company Header Sheet	1	1	1	1
	Index Page	2 a,b	2 a,b	2 a,b	2 a,b
<b>Utility Plant in Service</b>					
	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
<b>Adjusted Balances</b>					
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
<b>Accumulated Depreciation</b>					
	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
<b>Adjusted Balances</b>					
2004	Amendatory Order Balances	28	28	N/A	N/A
	Depreciable Plant	29	29	N/A	N/A
	Depreciation Rates	30	30	N/A	N/A
	Depreciation Expense	31	31	N/A	N/A
	Retirements	32	32	N/A	N/A
	Adjustments	33	33	N/A	N/A
	2004 Monthly Balances-Adjusted	34	34	N/A	N/A
2005	Depreciable Plant	35	35	N/A	N/A
	Depreciation Rates	36	36	N/A	N/A
	Depreciation Expense	37	37	N/A	N/A
	Retirements	38	38	N/A	N/A
	Adjustments	39	39	39	39
	2005 Monthly Balances-Adjusted	40 a,b	40 a,b	40 a,b	40 a,b
2006	Depreciable Plant	41	41	41	41
	Depreciation Rates	42	42	42	42
	Depreciation Expense	43	43	43	43
	Retirements	44	44	44	44
	Adjustments	45	45	45	45
	2006 Monthly Balances-Adjusted	46 a,b	46 a,b	46 a,b	46 a,b
2007	Depreciable Plant	47	47	47	47
	Depreciation Rates	48	48	48	48
	Depreciation Expense	49	49	49	49
	Retirements	50	50	50	50
	Adjustments	51	51	51	51
	2007 Monthly Balances-Adjusted	52 a,b	52 a,b	52 a,b	52 a,b
Note: pages above marked "a" refer to Rate Base Workpapers which exclude Admin level IT amounts which benefit all Florida systems.					
Pages marked "b" are MFR pages which include appropriate amounts as "Computer Equipment" (acct 340.51).					



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Index of Rate Base Workpapers- UPIS, Accum Depr, CIAC, Accum Amort of CIAC					
Describe Workpaper	FWS		ASI		
	Water	Sewer	Water	Sewer	
	Page ref	Page ref	Page ref	Page ref	
<b>CIAC</b>					
<b>Per Books- by month</b>					
2004	53	53	N/A	N/A	
2005	54 a,b	54 a,b	54 a,b	54 a,b	
2006	55	55	55	55	
<b>Details of changes and year end balances since Rate Base last established through 12/31/07</b>					
	56	56	56 a,b	56 a,b	
<b>Adjusted Balances</b>					
<b>2004</b>	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	
<b>2005</b>	CIAC Additions				
	62	62	62	62	
	62	62	62	62	
	63 a,b	63 a,b	63 a,b	63 a,b	
<b>2006</b>	CIAC Additions				
	64	64	64	64	
	64	64	64	64	
	65 a,b	65 a,b	65 a,b	65 a,b	
<b>2007</b>	CIAC Additions				
	66	66	66	66	
	66	66	66	66	
	67 a,b	67 a,b	67 a,b	67 a,b	
<b>Accumulated Amort of CIAC</b>					
<b>Per Books- by month</b>					
2004	68	68	N/A	N/A	
2005	69 a,b	69 a,b	69 a,b	69 a,b	
2006	70	70	70	70	
<b>Details of changes and year end balances since Rate Base last established through 12/31/07</b>					
	71	71	71 a,b	71 a,b	
<b>Adjusted Balances</b>					
<b>2004</b>	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	
<b>2005</b>	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	
<b>2006</b>	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	
<b>2007</b>	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).

Schedule of Sewer Plant in Service By Primary Account- 2004								Florida Public Service Commission	
June through December Balances- 2004									
		=input field						Schedule:	A-6
Valencia Terrace - Sewer		101	6424	FWS	Valencia Terrace - Sewer			Page:	2 of 8
Docket No. 060368 - WS		Explanation: Provide UPIS 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 [ ]									
	(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							
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	3	0	0	0	0

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Florida Public Service Commission																
Schedule of Sewer Plant in Service By Primary Account- 2005																
Monthly UPIS Balances per Books- 2005																
Valencía Terrace - Sewer 101 6424 FWS Valencía Terrace - Sewer Docket No. 060369 - WS Explanation: Provide UPIS balances by account for the period beginning 12/31/04 Schedule Year Ended: 2005 through 12/31/05, and 13 month Average. Historic [x] or Projected [ ]																
Line No	Acct No	(1) AccountName	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														0
2	351.1	Organization	0													0
3	352.1	Franchises	0													0
4	389.1	Other Plant & Misc. Equipment	0													0
5		COLLECTION PLANT														0
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														0
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														0
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														0
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														0
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														0
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 Plant in Service By Primary Account

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

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	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 Plant in Service By Primary Account - 2006								
Monthly UPIS Balances per Books - 2006								
Valencia Terrace - Sewer		101	E424	FWS	Valencia Terrace - Sewer			
Docket No. 060388 - WS		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 [ ] or Projected [x]								
Line No.	Acct No.	(1) AccountName	(2) Prior Year 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06
1		INTANGIBLE PLANT						Linked
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					2,480
7	354.2	Structures & Improvements	0					20,820
8	355.2	Power Generation Equipment	0					0
9	360.2	Collection Sewers - Force	0					6,576
10	361.2	Collection Sewers - Gravity	0					158,083
11	362.2	Special Collecting Structures	0					0
12	363.2	Services to Customers	0					27,805
13	364.2	Flow Measuring Devices	0					1,665
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					8,101
21	371.3	Pumping Equipment	0					50,464
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					160,127
28	381.4	Plant Sewers	0					0
29	382.4	Outfall Sewer Lines	0					19,926
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	455,967

4

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

Florida Public Service Commission

Valencia Terrace  
Docket No. 060368-WS  
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
2000			
30	Additions		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance		
2001			
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance		
2002			
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance		
2003			
42	Additions		
43	Retirements		
44	Adjustments		
45	06/30/04 Amend. Order Balance	197,746	454,091
2004			
46	Additions	1,509	325
47	Retirements	0	(232)
48	Adjustments	0	0
49	12/31/04 Balance	199,255	454,184
2005			
50	Additions	16,726	1,551
51	Retirements	(9,398)	(1,106)
52	Adjustments	4,020	3,951
53	12/31/05 Balance	210,603	458,580
2006			
54	Additions	163,128	105,999
55	Retirements	(29,572)	(11,643)
56	Adjustments	10,133	9,961
57	12/31/06 Balance	354,292	562,897
2007			
58	Additions	30,376	34,000
59	Retirements	(3,220)	(1,228)
60	Adjustments	4,968	4,884
61	12/31/07 Balance	386,416	600,553

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

6



Schedule of Sewer Plant in Service By Primary Account- 2004 Amendatory Order Balances as of 6/30/04								Florida Public Service Commission	
Valencia Terrace - Sewer								Schedule: A-6	
Docket No. 060368 - WS								Page: 5 of 8	
Schedule Year Ended: 2004								Preparer: <name>	
Historic [x] or Projected [ ]									
Explanation: Provide UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. The balances as of 6/30/04 should be from the PSC's Amendatory Order issued Feb 27, 2006.									
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	From Amend Ord						
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	2,460	2,460	2,460	2,460	2,460	2,460	2,460
7	354.2	Structures & Improvements	20,820	20,820	20,820	20,820	20,820	20,820	20,820
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	6,576	6,576	6,576	6,576	6,576	6,576	6,576
10	361.2	Collection Sewers - Gravity	158,083	158,083	158,083	158,083	158,083	158,083	158,083
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0
12	363.2	Services to Customers	27,805	27,805	27,805	27,805	27,805	27,805	27,805
13	364.2	Flow Measuring Devices	1,665	1,665	1,665	1,665	1,665	1,665	1,665
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	8,101	8,101	8,101	8,101	8,101	8,101	8,101
21	371.3	Pumping Equipment	50,404	50,404	50,404	50,404	50,404	50,404	50,404
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	158,251	158,251	158,251	158,251	158,251	158,251	158,251
28	381.4	Plant Sewers	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	19,926	19,926	19,926	19,926	19,926	19,926	19,926
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	380.7	Office Furniture & Equipment	0	0	0	0	0	0	0
54	390.7	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	454,091	454,091	454,091	454,091	454,091	454,091	454,091

Schedule of Sewer Plant in Service By Primary Account- 2004 CWIP to Plant - July through December 2004								Florida Public Service Commission	
Valencia Terrace - Sewer		=input field						Schedule: A-6	
Docket No. 060368 - WS		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							
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							325
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	3	0	0	0	325

8

Schedule of Sewer Plant in Services By Primary Account - 2004		Retirements - July through December 2004		-input field I		Florida Public Service Commission	
Line No.	Acct No.	Account Name	Retire	Month	Amount	Retire	Month
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	375.5	Pumping Equipment					
36	374.5	Reuse Meters & Meter Installations					
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					

9

Schedule of Sewer Plant in Service By Primary Account- 2004								Florida Public Service Commission	
Adjustments to UPIS- July through December 2004								Schedule: A-6	
								Page: 8 of 8	
Valencia Terrace - Sewer								Preparer: <name>	
Docket No. 060368 - WS									
Schedule Year Ended: 2004									
Historic [x] or Projected [ ]									
Explanation: Provide Adjustments to UPIS Ammendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2004 since the date of Acquisition 6/30/04.									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Acct No.	AccountName	Jul	Aug	Sep	Oct	Nov	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							
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	382.7	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

01

Line	Acct	No.	AccountName	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
63			TOTAL								
62		398.7	Other Tangible Plant		0	0	0	0	0	0	0
61		397.7	Miscellaneous Equipment		0	0	0	0	0	0	0
60		396.7	Communication Equipment		0	0	0	0	0	0	0
59		395.7	Power Operated Equipment		0	0	0	0	0	0	0
58		394.7	Laboratory Equipment		0	0	0	0	0	0	0
57		393.7	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0
56		392.7	Stores Equipment		0	0	0	0	0	0	0
55		391.7	Transportation Equipment		0	0	0	0	0	0	0
54		390.71	Computer Equipment		0	0	0	0	0	0	0
53		390.7	Office Furniture & Equipment		0	0	0	0	0	0	0
52		354.7	Structures & Improvements		0	0	0	0	0	0	0
51		353.7	Land & Land Rights		0	0	0	0	0	0	0
50			GENERAL PLANT		0	0	0	0	0	0	0
49		389.6	Other Plant & Misc. Equipment		0	0	0	0	0	0	0
48		375.6	Reuse Transmission & Dist. Sys.		0	0	0	0	0	0	0
47		371.6	Pumping Equipment		0	0	0	0	0	0	0
46		367.6	Reuse Meters & Meter Installations		0	0	0	0	0	0	0
45		366.6	Reuse Services		0	0	0	0	0	0	0
44		355.6	Power Generation Equipment		0	0	0	0	0	0	0
43		354.6	Structures & Improvements		0	0	0	0	0	0	0
42		353.6	Land & Land Rights		0	0	0	0	0	0	0
41		352.6	Franchises		0	0	0	0	0	0	0
40			RECLAIMED WATER DISTRIBUTION PLANT		0	0	0	0	0	0	0
39		389.5	Other Plant & Misc. Equipment		0	0	0	0	0	0	0
38		381.5	Plant Sewers		0	0	0	0	0	0	0
37		380.5	Treatment & Disposal Equipment		0	0	0	0	0	0	0
36		374.5	Reuse Distribution Reservoirs		0	0	0	0	0	0	0
35		371.5	Pumping Equipment		0	0	0	0	0	0	0
34		355.5	Power Generation Equipment		0	0	0	0	0	0	0
33		354.5	Structures & Improvements		0	0	0	0	0	0	0
32		353.5	Land & Land Rights		0	0	0	0	0	0	0
31			RECLAIMED WATER TREATMENT PLANT		0	0	0	0	0	0	0
30		389.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0
29		282.4	Outfall Sewer Lines		19,926	19,926	19,926	19,926	19,926	19,926	19,926
28		281.4	Plant Sewers		0	0	0	0	0	0	0
27		280.4	Treatment & Disposal Equipment		158,251	158,251	158,251	158,251	158,251	158,344	158,344
26		255.4	Power Generation Equipment		0	0	0	0	0	0	0
25		254.4	Structures & Improvements		0	0	0	0	0	0	0
24		253.4	Land & Land Rights		0	0	0	0	0	0	0
23			TREATMENT AND DISPOSAL PLANT		0	0	0	0	0	0	0
22		289.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0
21		271.3	Pumping Equipment		50,404	50,404	50,404	50,404	50,404	50,404	50,404
20		270.3	Reuse Meters		8,101	8,101	8,101	8,101	8,101	8,101	8,101
19		255.3	Power Generation Equipment		0	0	0	0	0	0	0
18		254.3	Structures & Improvements		0	0	0	0	0	0	0
17		253.3	Land & Land Rights		0	0	0	0	0	0	0
16			SYSTEM PUMPING PLANT		0	0	0	0	0	0	0
15		289.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0
14		265.2	Flow Measuring Installations		0	0	0	0	0	0	0
13		264.2	Flow Measuring Devices		1,665	1,665	1,665	1,665	1,665	1,665	1,665
12		263.2	Services to Customers		27,805	27,805	27,805	27,805	27,805	27,805	27,805
11		262.2	Special Collecting Structures		0	0	0	0	0	0	0
10		261.2	Collection Sewers - Gravity		158,083	158,083	158,083	158,083	158,083	158,083	158,083
9		260.2	Collection Sewers - Force		6,576	6,576	6,576	6,576	6,576	6,576	6,576
8		259.2	Power Generation Equipment		0	0	0	0	0	0	0
7		258.2	Structures & Improvements		20,820	20,820	20,820	20,820	20,820	20,820	20,820
6		257.2	Land & Land Rights		2,460	2,460	2,460	2,460	2,460	2,460	2,460
5			COLLECTION PLANT		0	0	0	0	0	0	0
4		389.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0
3		352.1	Franchises		0	0	0	0	0	0	0
2		351.1	Organization		0	0	0	0	0	0	0
1			INTANGIBLE PLANT		0	0	0	0	0	0	0

Schedule of Sewer Plant in Service By Primary Account- 2004  
 Adjusted UPS Balances - June through December 2004  
 Valencia Terrace - Sewer  
 Docket No. 060368 - WS  
 Schedule Year Ended: 2004  
 Explanation: Provide Adjusted UPS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc.  
 Historic [x] or Projected [ ]  
 back to 6/30/04 are needed since adjustments to book balances are made beginning that date.

Schedule: A-6  
 Page: 4 of 8  
 Preparer: <name>

Florida Public Service Commission

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			
Valencia Terrace - Sewer			Explanation: Provide amounts for projects that were physically placed in service during 2005.										Page: 6 of 8			
Docket No. 060366 - WS													Preparer: <name>			
Schedule Year Ended: 2005																
Historic: <input checked="" type="checkbox"/> or Projected: <input type="checkbox"/>																
Line No.	Acct No.	Account Name	(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) 2005	(14) 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							1,551							1,551
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														0
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.														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
62	398.7	Other Tangible Plant														0
63		TOTAL	0	0	0	0	0	0	1,551	0	0	0	0	0	0	1,551

AI

Schedule of Sewer Plant in Service By Primary Account- 2005													Florida Public Service Commission			
Retirements-January through December 2005																
Valencia Terrace - Sewer													Schedule: A-6			
Docket No. 060368 - WS													Page: 7 of 8			
Schedule Year Ended: 2005													Preparer: <name>			
Historic [X] or Projected [ ]																
Explanation: Provide Retirements that were physically made during 2005.																
=input file c																
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														(1,106)
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														0
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.														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
62	398.7	Other Tangible Plant														0
63		TOTAL		0	0	0	0	0	0	(1,106)	0	0	0	0	0	(1,106)

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Schedule of Sewer Plant in Service By Primary Account- 2005															Florida Public Service Commission	
Adjustments to UPIS-January through December 2005															Schedule: A-6	
															Page: 8 of 8	
															Preparer: <name>	
Valencia Terrace - Sewer																
Docket No. 060368 - WS																
Schedule Year Ended: 2005																
Historic [X] or Projected [ ]																
Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2005																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 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
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														0
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.														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
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- 2005		FWS Properties													Florida Public Service Commission	
Adjusted UPIS Balances- December 2004 through December 2005															Schedule:	A-6
Valencia Terrace - Sewer		Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month average													Page:	4 of 8
Docket No. 060368 - WS															Preparer:	<name>
Schedule Year Ended: 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	12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	Average Balance	
1	INTANGIBLE PLANT															
2	351.1 Organization	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT															
6	353.2 Land & Land Rights	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460
7	354.2 Structures & Improvements	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820
8	355.2 Power Generation Equipment	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2 Collection Sewers - Force	6,576	6,576	6,576	6,576	6,576	6,576	6,576	6,576	6,576	6,576	6,576	6,576	6,576	6,576	6,576
10	361.2 Collection Sewers - Gravity	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083
11	362.2 Special Collecting Structures	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2 Services to Customers	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805
13	364.2 Flow Measuring Devices	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665
14	365.2 Flow Measuring Installations	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2 Other Plant & Misc. Equipment	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0
16	SYSTEM PUMPING PLANT															
17	353.3 Land & Land Rights	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3 Structures & Improvements	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3 Power Generation Equipment	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3 Receiving Wells	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101
21	371.3 Pumping Equipment	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404
22	389.3 Other Plant & Misc. Equipment	0	0	C	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	C	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4 Structures & Improvements	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4 Power Generation Equipment	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4 Treatment & Disposal Equipment	158,344	158,344	158,344	158,344	158,344	158,344	158,789	158,789	158,789	158,789	158,789	158,789	158,789	158,584	158,584
28	381.4 Plant Sewers	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4 Outfall Sewer Lines	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926
30	389.4 Other Plant & Misc. Equipment	0	0	C	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	C	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5 Structures & Improvements	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5 Power Generation Equipment	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5 Pumping Equipment	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5 Reuse Distribution Reservoirs	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5 Treatment & Disposal Equipment	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5 Plant Sewers	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5 Other Plant & Misc. Equipment	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6 Franchises	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6 Land & Land Rights	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6 Structures & Improvements	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6 Power Generation Equipment	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6 Reuse Services	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6 Reuse Meters & Meter Installations	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6 Pumping Equipment	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6 Reuse Transmission & Distr. Sys	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6 Other Plant & Misc. Equipment	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0
50	GENERAL PLANT															
51	353.7 Land & Land Rights	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7 Structures & Improvements	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7 Office Furniture & Equipment	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71 Computer Equipment	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7 Transportation Equipment	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7 Stores Equipment	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7 Tools, Shop & Garage Equipment	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7 Laboratory Equipment	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7 Power Operated Equipment	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7 Communication Equipment	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7 Miscellaneous Equipment	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7 Other Tangible Plant	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0
63	TOTAL	454,184	454,184	454,184	454,184	454,184	454,184	454,629	454,629	454,629	454,629	454,629	454,629	454,629	454,424	454,424

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Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

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

Schedule: A-6  
Page: 3 of 5  
Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted 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.	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	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460
7	354.2	Structures & Improvements	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820
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	6,576	6,576	6,576	6,576	6,576	6,576	6,576	6,576	6,576	6,576	6,576	6,576	6,576	6,576
10	361.2	Collection Sewers - Gravity	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083
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	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805
13	364.2	Flow Measuring Devices	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665
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	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101
21	371.3	Pumping Equipment	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404
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	158,344	158,344	158,344	158,344	158,344	158,344	158,789	158,789	158,789	158,789	158,789	158,789	158,789	158,584
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	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926
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	369	2,431	3,072	3,951	756
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	454,184	454,184	454,184	454,184	454,184	454,184	454,629	454,629	454,629	454,998	457,060	457,701	458,580	455,179
64		Subtotal Land & Land Rights	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460

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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												Schedule:	A-6		
Valencia Terrace - Sewer												Page:	6 of 8		
Docket No. 060368 - WS												Preparer:	<name>		
Schedule Year Ended: 2006												Explanation: Provide amounts by month for projects that were physically placed in service during 2005.			
Historic [ ] or Projected [x ]															
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
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													46,000
8	355.2	Power Generation Equipment													0
9	360.2	Collection Sewers - Force													3,333
10	361.2	Collection Sewers - Gravity													3,333
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													50,000
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													0
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													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
62	398.7	Other Tangible Plant													0
63		TOTAL	0	0	0	0	0	3,333	0	0	3,333	0	0	99,333	105,999

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Schedule of Sewer Plant in Service By Primary Account- 2006												Florida Public Service Commission					
Retirements-January through December 2006																	
Valencia Terrace - 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.	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) Totals	(14) 2006	(15) 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													(10,386)		(10,386)
8	355.2	Power Generation Equipment															0
9	360.2	Collection Sewers - Force							(419)				(419)		(419)		(1,257)
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		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	(419)	0	0	(419)	0	0	(10,805)		(11,643)	

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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	
Valencia Terrace - Sewer Docket No. 060368 - WS Schedule Year Ended: 2006 Historic [ ] or Projected [x]															Schedule: A-6 Page: 8 of 8 Preparer: <name>	
Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2006																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Total Adjusts
1		INTANGIBLE PLANT														0
2	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
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														0
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.														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
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															FWS Properties					Florida Public Service Commission				
Adjusted UPIS Balances- December 2005 through December 2006																								
Valencia Terrace - Sewer																								
Docket No. 060368 - WS																								
Schedule Year Ended: 2006																								
Historic [ ] or Projected [x]																								
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average																								
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)								
		AccountName	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	12/31/06	Average Balance								
1		INTANGIBLE PLANT																						
2	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	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460								
7	354.2	Structures & Improvements	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	23,560								
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	6,576	6,576	6,576	6,576	6,576	6,576	9,490	9,490	9,490	12,404	12,404	12,404	15,318	9,266								
10	361.2	Collection Sewers - Gravity	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083								
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	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805								
13	364.2	Flow Measuring Devices	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665								
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	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101								
21	371.3	Pumping Equipment	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404								
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	158,789	158,789	158,789	158,789	158,789	158,789	158,789	158,789	158,789	158,789	158,789	158,789	208,789	162,635								
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	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926								
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	454,629	454,629	454,629	454,629	454,629	454,629	457,543	457,543	457,543	460,457	460,457	460,457	548,985	463,905								

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Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

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

Schedule: A-6  
 Page: 4 of 5  
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	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	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460
7	354.2	Structures & Improvements	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820
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	6,576	6,576	6,576	6,576	6,576	6,576	9,490	9,490	9,490	12,404	12,404	12,404	15,318	9,266
10	361.2	Collection Sewers - Gravity	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083
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	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805
13	364.2	Flow Measuring Devices	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665
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	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101
21	371.3	Pumping Equipment	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404
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	158,789	158,789	158,789	158,789	158,789	158,789	158,789	158,789	158,789	158,789	158,789	158,789	208,789	162,635
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	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926
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	3,951	3,951	3,951	4,295	4,295	5,697	5,948	5,948	5,948	5,948	5,948	5,948	13,912	5,826
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	458,580	458,580	458,580	458,924	458,924	460,326	463,491	463,491	463,491	466,405	466,405	466,405	562,897	469,731
64		Subtotal Land & Land Rights	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460

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Schedule of Sewer Plant in Service By Primary Account- 2007 CWIP to Plant -Jan through December 2007		FWS Properties										Florida Public Service Commission				
		=input field										Schedule:	A-6			
Valencia Terrace - Sewer		Explanation: Provide amounts for projects that were physically placed										Page:	6 of 8			
Docket No. 060368 - WS		in service during 2007:										Preparer:	<name>			
Schedule Year Ended: 2007																
Historic [ ] or Projected [x]																
Line No.	Acct No.	(1) AccountName	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 2007	(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			250			250			250			250		1,000
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force			2,000			2,000			2,000			2,000		8,000
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														
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
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			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														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						25,000			0			0		25,000
62	398.7	Other Tangible Plant														0
63		TOTAL	0	0	2,250	0	0	27,250	0	0	2,250	0	0	2,250		34,000

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Schedule of Sewer Plant in Service By Primary Account- 2007													Florida Public Service Commission				
Retirements-January through December 2007													Schedule:	A-6			
													Page:	7 of 8			
													Preparer:	<name>			
Valencia Terrace - Sewer																	
Docket No. 060368 - WS																	
Explanation: Provide Retirements that were physically made during 2007																	
Schedule Year Ended: 2007																	
Historic [ ] or Projected [x ]																	
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) 2007	(15) 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			(56)			(56)			(56)			(56)		(224)	0
8	355.2	Power Generation Equipment															0
9	360.2	Collection Sewers - Force			(251)			(251)			(251)			(251)		(1,004)	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			0			0			0			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															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															0
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.															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
62	398.7	Other Tangible Plant															0
63		TOTAL	0	0	(307)	0	0	(307)	0	0	(307)	0	0	(307)		(1,228)	

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Schedule of Sewer Plant in Service By Primary Account- 2007													Florida Public Service Commission			
Adjustments to UPIS-January through December 2007													Schedule:	A-6		
Valencia Terrace - Sewer													Page:	8 of 8		
Docket No. 060368 - WS													Preparer:	<name>		
Schedule Year Ended: 2007													Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 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														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
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														0
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														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
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

Test Year Average balance

Valencia Terrace

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [ ] Projected [ X ]

Florida Public Service Commission

Schedule: A-6

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	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	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460
7	354.2	Structures & Improvements	56,434	56,434	56,434	56,628	56,628	56,628	56,322	56,322	56,822	57,016	57,016	57,016	57,210	56,762
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	15,318	15,318	15,318	17,067	17,067	17,067	18,816	18,816	18,816	20,565	20,565	20,565	22,314	18,278
10	361.2	Collection Sewers - Gravity	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083
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	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805
13	364.2	Flow Measuring Devices	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665
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	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101
21	371.3	Pumping Equipment	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404
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	208,789	208,789	208,789	208,789	208,789	208,789	208,789	208,789	208,789	208,789	208,789	208,789	208,789	208,789
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	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926
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	13,912	14,189	14,553	15,248	15,806	16,248	16,688	17,026	17,328	17,873	18,164	18,442	18,796	16,483
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	25,000	25,000	25,000	25,000	25,000	25,000	25,000	13,462
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	562,897	563,174	563,538	566,176	566,734	567,176	594,559	594,897	595,199	597,687	597,978	598,256	600,553	582,217
64		Subtotal Land & Land Rights	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460

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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									Schedule:	A-10
		=input field							Page:	2 of 8
Valencia Terrace - Sewer		108	6424	FWS	Valencia Terrace - Sewer				Preparer:	<name>
Docket No. 060368 - WS		Explanation: Provide Accumulated Depreciation balances by account for the period								
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.								
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		TOTAL	0	0	0	0	0	0	0	

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2005													Florida Public Service Commission			
Monthly Accumulated Depreciation Balances- per books- 2005													Schedule:	A-10		
Valencia Terrace - Sewer													Page:	2 of 8		
Docket No. 060368 - WS													Preparer:	<name>		
Explanation: Provide Accumulated Depreciation balances by account for the period beginning 12/31/04 through 12/31/05, and 13 month average for 2005																
Schedule 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
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

2007

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Valencia Terrace

Docket No. 060368-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							
		106	0424	FW5			
Valencia Terrace - Sewer		Valencia Terrace - Sewer					
Docket No. 06038 - WS		Explanation: Provide Accumulated Depreciation balances by account for the pe					
Schedule Year Ended: 2006		beginning 12/31/05 through 12/31/06, and 13 months averages for 2006					
Historic [ ] or Projected [x]							
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	
		Account Name	12/31/05	01/31/06	02/28/06	03/31/06	
			04/30/06	05/31/06			
1		INTANGIBLE PLANT					Linked
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				8,252
8	355.2	Power Generation Equipment	0				0
9	360.2	Collection Sewers - Force	0				3,439
10	351.2	Collection Sewers - Gravity	0				89,445
11	362.2	Special Collecting Structures	0				0
12	363.2	Services to Customers	0				17,904
13	364.2	Flow Measuring Devices	0				1,666
14	365.2	Flow Measuring Installations	0				0
15	369.2	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				2,673
21	371.3	Pumping Equipment	0				26,091
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	390.4	Treatment & Disposal Equipment	0				72,278
28	381.4	Plant Sewers	0				0
29	382.4	Outfall Sewer Lines	0				16,624
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	237,372

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

**Florida Public Service Commission**

**Valencia Terrace**  
**Docket No. 060368-WS**  
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
2000			
30	Additions		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance		
2001			
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance		
2002			
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance		
2003			
42	Additions		
43	Retirements		
44	Adjustments		
45	06/30/04 Amend. Order Balance	30,368	209,311
2004			
46	Additions	3,342	8,914
47	Retirements	0	(232)
48	Adjustments	0	0
49	12/31/04 Balance	33,710	217,993
2005			
50	Additions	6,774	17,846
51	Retirements	(9,398)	(1,106)
52	Adjustments	139	136
53	12/31/05 Balance	31,225	234,869
2006			
54	Additions	8,512	18,154
55	Retirements	(29,572)	(11,643)
56	Adjustments	1,014	997
57	12/31/06 Balance	11,179	242,377
2007			
58	Additions	12,628	22,942
59	Retirements	(3,220)	(1,228)
60	Adjustments	2,831	2,783
61	12/31/07 Balance	23,418	266,874

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

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2004			FWS Properties							Florida Public Service Commission	
Amendatory Order Balances as of 6/30/04										Schedule:	A-10
Valencia Terrace - Sewer			=input field							Page:	5 of 8
Docket No. 060368 - WS			Explanation: Provide Accum Depn balances by account for the period beginning							Preparer:	<name>
Schedule Year Ended: 2004			6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc.								
Historic [x] or Projected [ ]			The balances as of 6/30/04 should be from the PSC's Amendatory Order issued February 27, 2006.								
Line No.	Acct No.	(1) AccountName	(2) Prior Year 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04		
1		INTANGIBLE PLANT									
2	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	7,222	7,222	7,222	7,222	7,222	7,222	7,222		
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0		
9	360.2	Collection Sewers - Force	3,092	3,092	3,092	3,092	3,092	3,092	3,092		
10	361.2	Collection Sewers - Gravity	82,882	82,882	82,882	82,882	82,882	82,882	82,882		
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0		
12	363.2	Services to Customers	16,745	16,745	16,745	16,745	16,745	16,745	16,745		
13	364.2	Flow Measuring Devices	1,666	1,666	1,666	1,666	1,666	1,666	1,666		
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	2,245	2,245	2,245	2,245	2,245	2,245	2,245		
21	371.3	Pumping Equipment	21,657	21,657	21,657	21,657	21,657	21,657	21,657		
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	58,230	58,230	58,230	58,230	58,230	58,230	58,230		
28	381.4	Plant Sewers	0	0	0	0	0	0	0		
29	382.4	Outfall Sewer Lines	15,572	15,572	15,572	15,572	15,572	15,572	15,572		
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	209,311	209,311	209,311	209,311	209,311	209,311	209,311		

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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									Schedule: A-10	
Valencia Terrace - Sewer		Explanation: Provide Adjusted UPIS balances by account for the period beginning							Page: UPIS 4 of 8	
Docket No. 060368 - WS		6/30/04 through the year ended 12/31/04							Preparer: <name>	
Schedule Year Ended: 2004										
Historic [x] or Projected [ ]										
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	0	
3	352.1 Franchises	0	0	0	0	0	0	0	0	
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	
5	COLLECTION PLANT									
6	353.2 Land & Land Rights	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	
7	354.2 Structures & Improvements	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	
8	355.2 Power Generation Equipment	0	0	0	0	0	0	0	0	
9	360.2 Collection Sewers - Force	6,576	6,576	6,576	6,576	6,576	6,576	6,576	6,576	
10	361.2 Collection Sewers - Gravity	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	
11	362.2 Special Collecting Structures	0	0	0	0	0	0	0	0	
12	363.2 Services to Customers	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	
13	364.2 Flow Measuring Devices	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	
14	365.2 Flow Measuring Installations	0	0	0	0	0	0	0	0	
15	389.2 Other Plant & Misc. Equipment	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	
18	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	
19	355.3 Power Generation Equipment	0	0	0	0	0	0	0	0	
20	370.3 Receiving Wells	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	
21	371.3 Pumping Equipment	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	
22	389.3 Other Plant & Misc. Equipment	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	
25	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	
26	355.4 Power Generation Equipment	0	0	0	0	0	0	0	0	
27	380.4 Treatment & Disposal Equipment	158,251	158,251	158,251	158,251	158,251	158,251	158,251	158,344	
28	381.4 Plant Sewers	0	0	0	0	0	0	0	0	
29	382.4 Outfall Sewer Lines	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	
30	389.4 Other Plant & Misc. Equipment	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	
33	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	
34	355.5 Power Generation Equipment	0	0	0	0	0	0	0	0	
35	371.5 Pumping Equipment	0	0	0	0	0	0	0	0	
36	374.5 Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	
37	380.5 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	
38	381.5 Plant Sewers	0	0	0	0	0	0	0	0	
39	389.5 Other Plant & Misc. Equipment	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	
42	353.6 Land & Land Rights	0	0	0	0	0	0	0	0	
43	354.6 Structures & Improvements	0	0	0	0	0	0	0	0	
44	355.6 Power Generation Equipment	0	0	0	0	0	0	0	0	
45	366.6 Reuse Services	0	0	0	0	0	0	0	0	
46	367.6 Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	
47	371.6 Pumping Equipment	0	0	0	0	0	0	0	0	
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	
49	389.6 Other Plant & Misc. Equipment	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	
52	354.7 Structures & Improvements	0	0	0	0	0	0	0	0	
53	390.7 Office Furniture & Equipment	0	0	0	0	0	0	0	0	
54	390.71 Computer Equipment	0	0	0	0	0	0	0	0	
55	391.7 Transportation Equipment	0	0	0	0	0	0	0	0	
56	392.7 Stores Equipment	0	0	0	0	0	0	0	0	
57	393.7 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	
58	394.7 Laboratory Equipment	0	0	0	0	0	0	0	0	
59	395.7 Power Operated Equipment	0	0	0	0	0	0	0	0	
60	396.7 Communication Equipment	0	0	0	0	0	0	0	0	
61	397.7 Miscellaneous Equipment	0	0	0	0	0	0	0	0	
62	398.7 Other Tangible Plant	0	0	0	0	0	0	0	0	
63	TOTAL	454,091	454,091	454,091	454,091	454,091	454,091	454,184		

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties							
Depreciation Rates for Sewer Accounts- 2004		This Schedule shows the Commission Authorized Depreciation rates for 2004							
Valencia Terrace - Sewer									
Docket No. 060368 - WS									
Schedule Year Ended: 2004									
Historic [x] or Projected [ ]									
Line No.	Accl 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	Monthly Rates						
2	351.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	352.1	Franchises	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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	20.00%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%
14	365.2	Flow Measuring Installations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
15	389.2	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	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
20	370.3	Receiving Wells	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
21	371.3	Pumping Equipment	5.56%	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	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27	380.4	Treatment & Disposal Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
28	381.4	Plant Sewers	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
29	382.4	Outfall Sewer Lines	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
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	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
35	371.5	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
36	374.5	Reuse Distribution Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	380.5	Treatment & Disposal Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
38	381.5	Plant Sewers	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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	5.56%	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	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
54	390.71	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
58	394.7	Laboratory Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
59	395.7	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
60	396.7	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
61	397.7	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
62	398.7	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
63		TOTAL							

Line No.	Account Name	July	Aug	Sep	Oct	Nov	Dec	(B)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
1	INTANGIBLE PLANT	0	0	0	0	0	0	
2	3511 Organization	0	0	0	0	0	0	
3	3521 Franchises	0	0	0	0	0	0	
4	3891 Other Plant & Misc. Equipment	0	0	0	0	0	0	
5	COLLECTION PLANT	0	0	0	0	0	0	
6	3532 Land & Land Rights	0	0	0	0	0	0	
7	3542 Structures & Improvements	54	54	54	54	54	54	
8	3552 Power Generation Equipment	0	0	0	0	0	0	
9	3602 Collection Sewers - Force	18	18	18	18	18	18	
10	3612 Collection Sewers - Gravity	292	292	292	292	292	292	
11	3622 Special Collecting Structures	0	0	0	0	0	0	
12	3632 Sewer to Customers	61	61	61	61	61	61	
13	3642 Flow Measuring Devices	0	0	0	0	0	0	
14	3652 Flow Measuring Installations	0	0	0	0	0	0	
15	3892 Other Plant & Misc. Equipment	0	0	0	0	0	0	
16	SYSTEM PUMPING PLANT	0	0	0	0	0	0	
17	3533 Land & Land Rights	0	0	0	0	0	0	
18	3543 Structures & Improvements	0	0	0	0	0	0	
19	3553 Power Generation Equipment	38	38	38	38	38	38	
20	3703 Reening Vahls	0	0	0	0	0	0	
21	3713 Pumping Equipment	234	234	234	234	234	234	
22	3893 Other Plant & Misc. Equipment	0	0	0	0	0	0	
23	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	
24	3534 Land & Land Rights	0	0	0	0	0	0	
25	3544 Structures & Improvements	0	0	0	0	0	0	
26	3554 Power Generation Equipment	733	733	733	733	733	733	
27	3804 Treatment & Disposal Equipment	0	0	0	0	0	0	
28	3814 Plant Sewers	0	0	0	0	0	0	
29	3824 Outfall Sewer Lines	55	55	55	55	55	55	
30	3894 Other Plant & Misc. Equipment	0	0	0	0	0	0	
31	RECLAIMED WATER TREATMENT PLANT	0	0	0	0	0	0	
32	3535 Land & Land Rights	0	0	0	0	0	0	
33	3545 Structures & Improvements	0	0	0	0	0	0	
34	3555 Power Generation Equipment	0	0	0	0	0	0	
35	3715 Pumping Equipment	0	0	0	0	0	0	
36	3745 Reuse Distribution Reservoirs	0	0	0	0	0	0	
37	3805 Reuse Distribution Reservoirs	0	0	0	0	0	0	
38	3815 Plant Sewers	0	0	0	0	0	0	
39	3895 Other Plant & Misc. Equipment	0	0	0	0	0	0	
40	RECLAIMED WATER DISTRIBUTION PLANT	0	0	0	0	0	0	
41	Franchises	0	0	0	0	0	0	
42	Land & Land Rights	0	0	0	0	0	0	
43	3546 Structures & Improvements	0	0	0	0	0	0	
44	3566 Power Generation Equipment	0	0	0	0	0	0	
45	3666 Reuse Meters & Meter Installations	0	0	0	0	0	0	
46	3676 Reuse Services	0	0	0	0	0	0	
47	3716 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	
48	3756 Pumping Equipment	0	0	0	0	0	0	
49	3896 Other Plant & Misc. Equipment	0	0	0	0	0	0	
50	GENERAL PLANT	0	0	0	0	0	0	
51	Land & Land Rights	0	0	0	0	0	0	
52	3547 Structures & Improvements	0	0	0	0	0	0	
53	3907 Office Furniture & Equipment	0	0	0	0	0	0	
54	3907 Computer Equipment	0	0	0	0	0	0	
55	3917 Transportation Equipment	0	0	0	0	0	0	
56	3927 Street Equipment	0	0	0	0	0	0	
57	3937 Tools, Shop & Garage Equipment	0	0	0	0	0	0	
58	3947 Laundry Equipment	0	0	0	0	0	0	
59	3957 Power Operated Equipment	0	0	0	0	0	0	
60	3967 Communication Equipment	0	0	0	0	0	0	
61	3977 Miscellaneous Equipment	0	0	0	0	0	0	
62	3987 Other Tangible Plant	0	0	0	0	0	0	
63	TOTAL	1,486	1,486	1,486	1,486	1,486	1,486	8,914

Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties							Florida Public Service Commission		
Retirements-July through December 2004									Schedule:	A-10	
		=input field							Page:	7 of 8	
Valencia Terrace - Sewer		Explanation: Provide Retirements that were physically made after the date of							Preparer:	-name-	
Docket No. 060368 - WS		Acquisition 6/30/04									
Schedule Year Ended: 2004											
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		0	0	0	0	0	0		
3	352.1	Franchises		0	0	0	0	0	0		
4	389.1	Other Plant & Misc. Equipment		0	0	0	0	0	0		
5		COLLECTION PLANT									
6	353.2	Land & Land Rights		0	0	0	0	0	0		
7	354.2	Structures & Improvements		0	0	0	0	0	0		
8	355.2	Power Generation Equipment		0	0	0	0	0	0		
9	360.2	Collection Sewers - Force		0	0	0	0	0	0		
10	361.2	Collection Sewers - Gravity		0	0	0	0	0	0		
11	362.2	Special Collecting Structures		0	0	0	0	0	0		
12	363.2	Services to Customers		0	0	0	0	0	0		
13	364.2	Flow Measuring Devices		0	0	0	0	0	0		
14	365.2	Flow Measuring Installations		0	0	0	0	0	0		
15	389.2	Other Plant & Misc. Equipment		0	0	0	0	0	0		
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights		0	0	0	0	0	0		
18	354.3	Structures & Improvements		0	0	0	0	0	0		
19	355.3	Power Generation Equipment		0	0	0	0	0	0		
20	370.3	Receiving Wells		0	0	0	0	0	0		
21	371.3	Pumping Equipment		0	0	0	0	0	0		
22	389.3	Other Plant & Misc. Equipment		0	0	0	0	0	0		
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights		0	0	0	0	0	0		
25	354.4	Structures & Improvements		0	0	0	0	0	0		
26	355.4	Power Generation Equipment		0	0	0	0	0	0		
27	380.4	Treatment & Disposal Equipment		0	0	0	0	0	0	(232)	
28	381.4	Plant Sewers		0	0	0	0	0	0		
29	382.4	Outfall Sewer Lines		0	0	0	0	0	0		
30	389.4	Other Plant & Misc. Equipment		0	0	0	0	0	0		
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights		0	0	0	0	0	0		
33	354.5	Structures & Improvements		0	0	0	0	0	0		
34	355.5	Power Generation Equipment		0	0	0	0	0	0		
35	371.5	Pumping Equipment		0	0	0	0	0	0		
36	374.5	Reuse Distribution Reservoirs		0	0	0	0	0	0		
37	380.5	Treatment & Disposal Equipment		0	0	0	0	0	0		
38	381.5	Plant Sewers		0	0	0	0	0	0		
39	389.5	Other Plant & Misc. Equipment		0	0	0	0	0	0		
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises		0	0	0	0	0	0		
42	353.6	Land & Land Rights		0	0	0	0	0	0		
43	354.6	Structures & Improvements		0	0	0	0	0	0		
44	355.6	Power Generation Equipment		0	0	0	0	0	0		
45	366.6	Reuse Services		0	0	0	0	0	0		
46	367.6	Reuse Meters & Meter Installations		0	0	0	0	0	0		
47	371.6	Pumping Equipment		0	0	0	0	0	0		
48	375.6	Reuse Transmission & Distr. Sys.		0	0	0	0	0	0		
49	389.6	Other Plant & Misc. Equipment		0	0	0	0	0	0		
50		GENERAL PLANT									
51	353.7	Land & Land Rights		0	0	0	0	0	0		
52	354.7	Structures & Improvements		0	0	0	0	0	0		
53	390.7	Office Furniture & Equipment		0	0	0	0	0	0		
54	390.71	Computer Equipment		0	0	0	0	0	0		
55	391.7	Transportation Equipment		0	0	0	0	0	0		
56	392.7	Stores Equipment		0	0	0	0	0	0		
57	393.7	Tools, Shop & Garage Equipment		0	0	0	0	0	0		
58	394.7	Laboratory Equipment		0	0	0	0	0	0		
59	395.7	Power Operated Equipment		0	0	0	0	0	0		
60	396.7	Communication Equipment		0	0	0	0	0	0		
61	397.7	Miscellaneous Equipment		0	0	0	0	0	0		
62	398.7	Other Tangible Plant		0	0	0	0	0	0		
63		TOTAL		0	0	0	0	0	0	(232)	(232)

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties								Florida Public Service Commission	
Adjustments to Accumulated Depreciation- July through December 2004		=input field								Schedule:	A-10
Valencia Terrace - Sewer		Explanation: Provide Adjustments to the Accumulated Depreciation Balances in								Page:	8 of 8
Docket No. 060368 - WS		Amendatory Order other than changes resulting from Depreciation Expense,								Preparer:	<name>
Schedule Year Ended: 2004		or Plant Retirements.									
Historic [x] or Projected [ ]											
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
	AccountName			Jul	Aug	Sep	Oct	Nov	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										
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 Vvells										
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	380.7 Office Furniture & Equipment										
54	380.71 Computer Equipment										
55	381.7 Transportation Equipment										
56	382.7 Store Equipment										
57	383.7 Tools, Shop & Garage Equipment										
58	384.7 Laboratory Equipment										
59	385.7 Power Operated Equipment										
60	386.7 Communication Equipment										
61	387.7 Miscellaneous Equipment										
62	388.7 Other Tangible Plant										
63	TOTAL			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		
Adjusted Accumulated Depreciation Balances- June through December 2004									Schedule:	A-10	
Valencia Terrace - Sewer		Explanation: Provide Adjusted Accum Depn balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.							Page:	4 of 8	
Docket No. 060368 - WS									Preparer:	<name>	
Schedule Year Ended: 2004											
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	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	7,222	7,276	7,331	7,385	7,439	7,494	7,548		
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0		
9	360.2	Collection Sewers - Force	3,092	3,110	3,128	3,147	3,165	3,183	3,201		
10	361.2	Collection Sewers - Gravity	82,882	83,174	83,467	83,759	84,052	84,344	84,637		
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0		
12	363.2	Services to Customers	16,745	16,806	16,867	16,928	16,989	17,050	17,111		
13	364.2	Flow Measuring Devices	1,666	1,666	1,666	1,666	1,666	1,666	1,666		
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	2,245	2,283	2,320	2,358	2,395	2,433	2,470		
21	371.3	Pumping Equipment	21,657	21,891	22,124	22,358	22,591	22,825	23,058		
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	58,230	58,963	59,696	60,430	61,163	61,896	62,628		
28	381.4	Plant Sewers	0	0	0	0	0	0	0		
29	382.4	Outfall Sewer Lines	15,572	15,627	15,683	15,738	15,793	15,848	15,904		
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	209,311	210,797	212,282	213,768	215,253	216,739	217,993		

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Line	Account	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No	Name	12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	Average	Balance
1	INTANGIBLE PLANT															
2	351.1 Organization															
3	352.1 Franchises															
4	389.1 Other Plant & Misc. Equipment															
5	COLLECTION PLANT															
6	353.2 Land & Land Rights	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	
7	354.2 Structures & Improvements	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	
8	355.2 Power Generation Equipment	6,576	6,576	6,576	6,576	6,576	6,576	6,576	6,576	6,576	6,576	6,576	6,576	6,576	6,576	
9	360.2 Collection Sewers - Force															
10	361.2 Collection Sewers - Gravity	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	
11	362.2 Special Collecting Structures															
12	363.2 Services to Customers	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	
13	364.2 Flow Measuring Devices	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	
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	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	
21	371.3 Pumping Equipment	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	
22	TREATMENT AND DISPOSAL PLANT															
23	TREATMENT AND DISPOSAL PLANT															
24	353.4 Land & Land Rights															
25	354.4 Structures & Improvements															
26	355.4 Power Generation Equipment															
27	360.4 Treatment & Disposal Equipment	158,344	158,344	158,344	158,344	158,344	158,344	158,344	158,344	158,344	158,344	158,344	158,344	158,344	158,344	
28	381.4 Plant Sewers															
29	382.4 Outfall Sewer Lines	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	
30	389.4 Other Plant & Misc. Equipment															
31	RECIMED 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 Recycle Distribution Reservoirs															
37	380.5 Treatment & Disposal Equipment															
38	381.5 Plant Sewers															
39	389.5 Other Plant & Misc. Equipment															
40	RECIMED 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 Recycle Services															
46	367.6 Recycle Meters & Meter Installations															
47	371.6 Pumping Equipment															
48	375.6 Recycle 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 Operator Equipment															
60	396.7 Communication Equipment															
61	397.7 Miscellaneous Equipment															
62	398.7 Other Tangible Plant															
63	TOTAL	454,184	454,184	454,184	454,184	454,184	454,184	454,184	454,184	454,184	454,184	454,184	454,184	454,184	454,184	

Schedule of Sewer Accrued Depreciation By Primary Account, 2005  
Adjusted 2005 UPLS Balances for Depn Exp Calc

Docket No. 060368 - WS  
Valencia Terrace - Sewer

Explanation: Provide Adjusted UPLS balances by account for the period beginning 12/31/04

Historic [X] or Projected [ ]  
Schedule Year Ended: 2005  
Through the year ended 12/31/05

Florida Public Service Commission  
Schedule: A-10  
Page: UPLS 4 of 8  
Preparer: name-

Schedule of Sewer Accumulated Depreciation By Primary Account- 2005														Florida Public Service Commission			
Depreciation Rates for Sewer Accounts- 2005														Schedule:	A-10		
Valencia Terrace - Sewer														Page:	2b		
Docket No. 060368 - WS														Preparer:	<name>		
Schedule Year Ended: 2005																	
Historic [x] or Projected [ ]																	
This Schedule shows the Commission Authorized Depreciation rates for 2005																	
Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(7) Monthly Rates												(13)	(14)
				(3) Jan	(4) Feb	(5) Mar	(6) Apr	(8) May	(9) Jun	(10) Jul	(11) Aug	(12) Sep	(10) Oct	(11) Nov	(12) Dec		
1		INTANGIBLE PLANT															
2	351.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
3	352.1	Franchises	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
4	389.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
5		COLLECTION PLANT															
6	353.2	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
7	354.2	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	
8	355.2	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
9	360.2	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%	
10	361.2	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%	
11	362.2	Special Collecting Structures	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
12	363.2	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%	
13	364.2	Flow Measuring Devices	20.00%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	
14	365.2	Flow Measuring Installations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
15	389.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
16		SYSTEM PUMPING PLANT															
17	353.3	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
18	354.3	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	
19	355.3	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
20	370.3	Receiving Wells	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%	
21	371.3	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%	
22	389.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
23		TREATMENT AND DISPOSAL PLANT															
24	353.4	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
25	354.4	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	
26	355.4	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
27	380.4	Treatment & Disposal 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%	
28	381.4	Plant Sewers	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
29	382.4	Outfall Sewer Lines	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%	
30	389.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
31		RECLAIMED WATER TREATMENT PLANT															
32	353.5	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
33	354.5	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%	
34	355.5	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
35	371.5	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%	
36	374.5	Reuse Distribution Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
37	380.5	Treatment & Disposal 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%	
38	381.5	Plant Sewers	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
39	389.5	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
40		RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6	Franchises	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
42	353.6	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
43	354.6	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%	
44	355.6	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
45	366.6	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%	0.00%	
46	367.6	Reuse Meters & Meter Installations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
47	371.6	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%	
48	375.6	Reuse Transmission & Distr. Sys.	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
49	389.6	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
50		GENERAL PLANT															
51	353.7	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
52	354.7	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%	
53	390.7	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
54	390.71	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
55	391.7	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
56	392.7	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
57	393.7	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
58	394.7	Laboratory Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
59	395.7	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
60	396.7	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
61	397.7	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
62	398.7	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

36

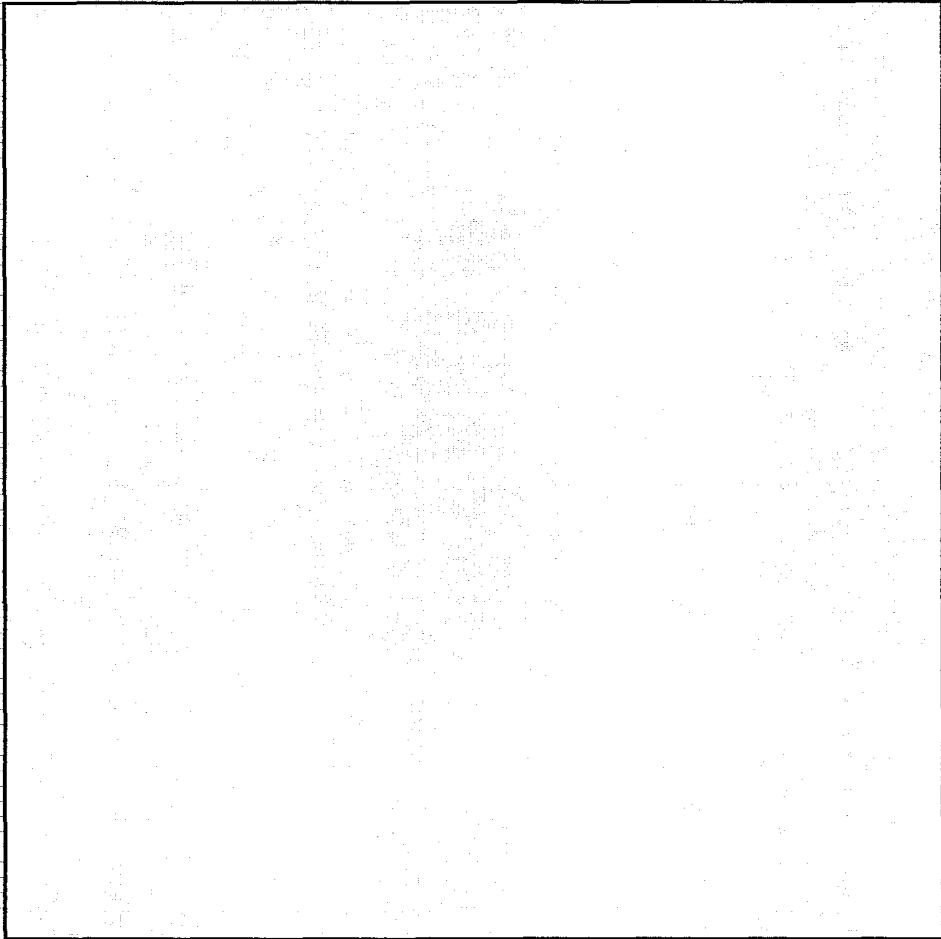
Schedule of Sewer Accumulated Depreciation By Primary Account- 2005													Florida Public Service Commission				
Depreciation Expense- 2005													Schedule:	A-10			
Valencia Terrace - Sewer													Page:	6 of 8			
Docket No. 060368 - MS													Preparer:	<name>			
Schedule Year Ended: 2005													Explanation: Provide the monthly Depreciation Expense for 2005				
Historic [x] or Projected [ ]																	
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) Test Year End	(15) 2005 Total	
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	54	54	54	54	54	54	54	54	54	54	54	54	54	652	
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	18	18	18	18	18	18	18	18	18	18	18	18	18	219	
10	361.2	Collection Sewers - Gravity	292	292	292	292	292	292	292	292	292	292	292	292	292	3,509	
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	61	61	61	61	61	61	61	61	61	61	61	61	61	731	
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	38	38	38	38	38	38	38	38	38	38	38	38	38	450	
21	371.3	Pumping Equipment	234	234	234	234	234	234	234	234	234	234	234	234	234	2,802	
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	734	734	734	734	734	736	736	736	736	736	736	736	736	8,818	
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	55	55	55	55	55	55	55	55	55	55	55	55	55	664	
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	1,486	1,486	1,486	1,486	1,486	1,486	1,486	1,486	1,486	1,486	1,486	1,486	1,486	17,846	

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2005															Florida Public Service Commission	
Retirements - 2005																
Valencia Terrace - Sewer															Schedule: A-10	
Docket No. 060368 - WS															Page: 7 of 8	
Schedule Year Ended: 2005															Preparer: <name>	
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
																Total
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	(1,106)	0	0	0	0	0	0	0	(1,106)
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	(1,106)	0	0	0	0	0	0	0	(1,106)

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2005												Florida Public Service Commission			
Adjustments to Accumulated Depreciation-2005															
Valencia Terrace - 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	(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			
Valencia Terrace - Sewer													Page:	4 of 8			
Docket No. 060368 - WS													Preparer:	<name>			
Schedule Year Ended: 2005													Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning				
Historic [x] or Projected [ ]													12/31/04 through the year ended 12/31/05, and 13 month averages				
Line No	Acct No	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	Average Balance	
1		INTANGIBLE PLANT															
2	351.1	Organization	0	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	0
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	7,548	7,602	7,656	7,711	7,765	7,819	7,874	7,928	7,982	8,037	8,091	8,145	8,199	7,874	
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	3,201	3,220	3,238	3,256	3,274	3,293	3,311	3,329	3,347	3,366	3,384	3,402	3,420	3,311	
10	361.2	Collection Sewers - Gravity	84,637	84,929	85,222	85,514	85,807	86,099	86,391	86,684	86,976	87,269	87,561	87,854	88,146	86,391	
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	17,111	17,172	17,233	17,293	17,354	17,415	17,476	17,537	17,598	17,659	17,720	17,781	17,842	17,476	
13	364.2	Flow Measuring Devices	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	
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	2,470	2,508	2,545	2,583	2,620	2,658	2,695	2,733	2,770	2,808	2,846	2,883	2,921	2,695	
21	371.3	Pumping Equipment	23,058	23,292	23,525	23,759	23,992	24,226	24,459	24,693	24,927	25,160	25,394	25,627	25,861	24,459	
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	62,398	63,131	63,865	64,599	65,332	66,066	66,800	67,534	68,268	69,002	69,736	70,470	71,204	66,209	
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	15,904	15,959	16,014	16,070	16,125	16,180	16,236	16,291	16,346	16,401	16,457	16,512	16,567	16,236	
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	0	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	0
38	381.5	Plant Sewers	0	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	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	0	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	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	0	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	0
59	395.7	Power Operated Equipment	0	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	0
61	397.7	Miscellaneous Equipment	0	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	0
63		TOTAL	217,993	219,479	220,965	222,451	223,937	225,423	226,909	228,395	229,881	231,367	232,853	234,339	235,825	226,317	

400

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Valencia Terrace

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

Schedule: A-10

Page: 3 of 5

Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted 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	7,548	7,602	7,656	7,711	7,765	7,819	7,874	7,928	7,982	8,037	8,091	8,145	8,199	7,874
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	3,201	3,220	3,238	3,256	3,274	3,293	3,311	3,329	3,347	3,366	3,384	3,402	3,420	3,311
10	361.2	Collection Sewers - Gravity	84,637	84,929	85,222	85,514	85,807	86,099	86,391	86,684	86,976	87,269	87,561	87,854	88,146	86,391
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	17,111	17,172	17,233	17,293	17,354	17,415	17,476	17,537	17,598	17,659	17,720	17,781	17,842	17,476
13	364.2	Flow Measuring Devices	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666
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	2,470	2,508	2,545	2,583	2,620	2,658	2,695	2,733	2,770	2,808	2,846	2,883	2,921	2,695
21	371.3	Pumping Equipment	23,058	23,292	23,525	23,759	23,992	24,226	24,459	24,693	24,927	25,160	25,394	25,627	25,861	24,459
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	62,398	63,131	63,865	64,599	65,332	66,066	66,800	67,533	68,267	69,000	69,734	70,467	71,201	66,209
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	15,904	15,959	16,014	16,070	16,125	16,180	16,236	16,291	16,346	16,401	16,457	16,512	16,567	16,236
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	5	39	82	136	20
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	217,993	219,479	220,965	222,451	223,937	225,423	226,909	228,395	229,881	231,367	232,853	234,339	235,825	226,338
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

90h







Schedule of Sewer Accumulated Depreciation By Primary Account - 2006													Florida Public Service Commission			
Depreciation Expense - 2006													Schedule:	A-10		
Valencia Terrace - Sewer													Page:	6 of 8		
Docket No. 060368 - WS													Preparer:	<name>		
Schedule Year Ended: 2006													Explanation: Provide the monthly Depreciation Expense for 2006			
Historic [ ] or Projected [x]																
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	2006 Total	
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	54	54	54	54	54	54	54	54	54	54	54	147	744	
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	18	18	18	18	18	26	26	26	26	34	34	34	43	316
10	361.2	Collection Sewers - Gravity	292	292	292	292	293	293	293	293	293	293	293	293	3,512	
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	61	61	61	61	61	61	61	61	61	61	61	61	732	
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	38	38	38	38	23	23	23	23	23	23	23	23	330	
21	371.3	Pumping Equipment	234	234	234	234	233	233	233	233	233	233	233	233	2,801	
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	736	736	736	736	735	735	735	735	735	735	735	967	9,055	
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	55	55	55	55	55	55	55	55	55	55	55	55	664	
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	1,488	1,488	1,488	1,488	1,473	1,461	1,481	1,481	1,489	1,489	1,489	1,621	18,154	

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2006															Florida Public Service Commission	
Retirements- 2006															Schedule: A-10	
Valencia Terrace - Sewer															Page: 7 of 8	
Docket No. 060358 - WS															Preparer: <name>	
Schedule Year Ended: 2006																
Historic (1 or Projected [x])																
Line No.	Acct No.	AccountName	Explanation: Provide Retirements for 2006												Test Year End	
			(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	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	(10,386)	(10,386)
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	(419)	0	0	(419)	0	0	(419)	(1,257)
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	(419)	0	0	(419)	0	0	(10,805)	(11,643)

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Schedule of Sewer Accumulated Depreciation By Primary Account - 2006															Florida Public Service Commission		
Adjustments to Accumulated Depreciation-2006																	
Valencia Terrace - Sewer															Schedule: A-10		
Docket No. 080368 - WS															Page: 8 of 8		
Schedule Year Ended: 2006															Preparer: <name>		
Historic [1] 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.	Acct 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	2006 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
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															0
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															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	Slots 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													Florida Public Service Commission			
Adjusted Accumulated Depreciation Balances - December 2005 through December 2006													Schedule: A-10			
Valencia Terrace - Sewer													Page: 4 of 8			
Docket No. 060368 - WS													Preparer: <name>			
Schedule Year Ended: 2006																
Historic   or Projected   X																
Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning																
12/31/05 through the year ended 12/31/06, and 13 month averages.																
Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		<b>INTANGIBLE PLANT</b>														
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		<b>COLLECTION PLANT</b>														
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	8,199	8,254	8,308	8,362	8,417	8,471	8,525	8,579	8,634	8,688	8,742	8,796	(1,443)	7,733
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	3,420	3,439	3,457	3,475	3,493	3,512	3,519	3,145	3,172	2,787	2,822	2,856	2,479	3,167
10	361.2	Collection Sewers - Gravity	88,146	88,439	88,731	89,024	89,316	89,608	89,901	90,194	90,487	90,780	91,072	91,365	91,658	89,902
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	17,842	17,903	17,964	18,025	18,086	18,147	18,208	18,269	18,330	18,391	18,452	18,512	18,573	18,208
13	364.2	Flow Measuring Devices	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666
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		<b>SYSTEM PUMPING PLANT</b>														
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	2,921	2,958	2,996	3,033	3,071	3,093	3,116	3,138	3,161	3,183	3,206	3,229	3,251	3,104
21	371.3	Pumping Equipment	25,861	26,094	26,328	26,561	26,795	27,028	27,262	27,495	27,728	27,962	28,195	28,428	28,662	27,261
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		<b>TREATMENT AND DISPOSAL PLANT</b>														
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 & Dispos. Equipment	70,110	70,844	71,582	72,317	73,053	73,788	74,523	75,258	75,994	76,729	77,464	78,199	79,166	74,541
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	16,567	16,623	16,678	16,733	16,788	16,844	16,899	16,955	17,010	17,065	17,121	17,176	17,231	16,899
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		<b>RECLAIMED WATER TREATMENT PLANT</b>														
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 & Dispos. 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		<b>RECLAIMED WATER DISTRIBUTION PLANT</b>														
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		<b>GENERAL PLANT</b>														
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		<b>TOTAL</b>	234,733	236,221	237,709	239,197	240,685	242,158	243,219	244,900	246,180	247,250	248,739	250,227	241,243	242,482
		TRUE														

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Schedule of Sewer Accumulated Depreciation By Primary Account  
 Test Year Average balance  
**Valencia Terrace**  
 Docket No. 060368-WS  
 Schedule Year Ending 12/31/06  
 Historical [ ] Projected [ X ]

Florida Public Service Commission

Schedule: A-10  
 Page: 4 of 5  
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	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	8,199	8,254	8,308	8,362	8,417	8,471	8,525	8,579	8,634	8,688	8,742	8,796	(1,443)	7,733
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	3,420	3,439	3,457	3,475	3,493	3,512	3,119	3,145	3,172	2,787	2,822	2,856	2,479	3,167
10	361.2	Collection Sewers - Gravity	88,146	88,439	88,731	89,024	89,316	89,609	89,901	90,194	90,487	90,780	91,072	91,365	91,658	89,902
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	17,842	17,903	17,964	18,025	18,086	18,147	18,208	18,269	18,330	18,391	18,452	18,512	18,573	18,208
13	364.2	Flow Measuring Devices	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666
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	2,921	2,958	2,996	3,033	3,071	3,093	3,116	3,138	3,161	3,183	3,206	3,228	3,251	3,104
21	371.3	Pumping Equipment	25,861	26,094	26,328	26,561	26,795	27,028	27,262	27,495	27,728	27,962	28,195	28,428	28,662	27,261
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	70,110	70,846	71,582	72,317	73,053	73,788	74,523	75,258	75,994	76,729	77,464	78,199	79,166	74,541
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	16,567	16,623	16,678	16,733	16,788	16,844	16,899	16,955	17,010	17,065	17,121	17,176	17,231	16,899
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	136	191	246	306	366	445	527	610	692	775	858	940	1,134	556
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	234,869	236,412	237,955	239,503	241,050	242,602	243,746	245,310	246,973	248,025	249,596	251,168	242,377	243,037
64		Subtotal Land & Land Rights	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 - 2007																
Line No.	Acct No.	(1) Asset Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Balance
Valecha Terrace - Sewer		Explanation: Provide adjusted UPRS balances by account for the period beginning 1/23/06 through the year ended 12/31/07.														
Docket No. 060388 - WS		Historic [ ] or Projected [x]														
Schedule Year Ended: 2007																
Historic [ ] or Projected [x]																
1		INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2		Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3		Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4		Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTOR PUMP PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6		Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Land & Land Rights	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460
8		Structures & Improvements	56,434	56,434	56,434	56,434	56,434	56,434	56,434	56,434	56,434	56,434	56,434	56,434	56,434	56,434
9		Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10		Collection Sowers - Force	15,319	15,319	17,067	17,067	17,067	17,067	18,816	18,816	18,816	20,565	20,565	20,565	22,314	18,278
11		Collection Sowers - Gravity	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083
12		Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13		Service to Cables	27,885	27,885	27,885	27,885	27,885	27,885	27,885	27,885	27,885	27,885	27,885	27,885	27,885	27,885
14		Flow Measuring Devices	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665
15		Other Plant & Misc. Equipment	0	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	0
17		Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18		Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19		Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20		Receiving Walls	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101
21		Pumping Equipment	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404
22		Other Plant & Misc. Equipment	0	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	0
24		Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26		Power Generation Equipment	208,769	208,769	208,769	208,769	208,769	208,769	208,769	208,769	208,769	208,769	208,769	208,769	208,769	208,769
27		Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28		Plant Sowers	18,926	18,926	18,926	18,926	18,926	18,926	18,926	18,926	18,926	18,926	18,926	18,926	18,926	18,926
29		Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30		Other Plant & Misc. Equipment	0	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	0
32		Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34		Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35		Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36		Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38		Plant Sowers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39		Other Plant & Misc. Equipment	0	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	0
41		Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42		Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43		Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44		Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45		Reuse Structures & Misc. Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47		Plant Sowers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48		Reuse Distributor & Dist. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49		Other Plant & Misc. Equipment	0	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	0
51		Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52		Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53		Office Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54		Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55		Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56		Shares Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57		Tools, Shoes & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58		Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59		Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60		Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61		Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62		TOTAL	548,985	548,985	550,928	550,928	550,928	550,928	577,871	577,871	577,871	599,814	599,814	599,814	621,757	655,735

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Line	Acct	Historic [ ] or Projected [x]	Schedule Year Ended: 2007	Doc#	No	Account Name	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)	(16)	(17)	(18)
1	INTANGIBLE PLANT																		
2	251.1	Organization																	
3	352.1	Franchises																	
4	361.1	Other Plant & Misc. Equipment																	
5	COLLECTION PLANT																		
6	352.2	Land & Land Rights																	
7	352.2	Structures & Improvements																	
8	362.2	Power Generation Equipment																	
9	362.2	Collection Sewers - Force																	
9	362.2	Collection Sewers - Gravity																	
10	361.2	Special Collection Structures																	
11	362.2	Collection Sewers - Gravity																	
12	362.2	Services to Customers																	
13	362.2	Flow Measuring Devices																	
14	362.2	Flow Measuring Devices																	
15	362.2	Flow Measuring Devices																	
16	SYSTEM PUMPING PLANT																		
17	353.3	Land & Land Rights																	
18	354.3	Structures & Improvements																	
19	354.3	Structures & Improvements																	
20	375.3	Pumping Wells																	
21	371.3	Pumping Equipment																	
22	362.3	Other Plant & Misc. Equipment																	
23	TREATMENT AND DISPOSAL PLANT																		
24	353.4	Land & Land Rights																	
25	354.4	Structures & Improvements																	
26	354.4	Structures & Improvements																	
27	362.4	Treatment & Disposal Equipment																	
28	361.4	Plant Sewers																	
29	362.4	Outfall Sewer Lines																	
30	362.4	Outfall Sewer Lines																	
31	RECLAIMED WATER TREATMENT PLANT																		
32	353.5	Land & Land Rights																	
33	354.5	Structures & Improvements																	
34	354.5	Structures & Improvements																	
35	362.5	Power Generation Equipment																	
36	374.5	Process Distilling Equipment																	
37	362.5	Treatment & Disposal Equipment																	
38	361.5	Plant Sewers																	
39	362.5	Other Plant & Misc. Equipment																	
40	RECLAIMED WATER DISTRIBUTION PLANT																		
41	352.6	Franchises																	
42	352.6	Land & Land Rights																	
43	354.6	Structures & Improvements																	
44	356.6	Power Generation Equipment																	
45	366.6	Reuse Services																	
46	367.6	Reuse Motors & Motor Installations																	
47	371.6	Pumping Equipment																	
48	376.6	Reuse Transmission & Distr. Sys																	
49	366.6	Other Plant & Misc. Equipment																	
50	GENERAL PLANT																		
51	353.7	Land & Land Rights																	
52	354.7	Structures & Improvements																	
53	362.7	Office Furniture & Equipment																	
54	362.7	Computer Equipment																	
55	392.7	Transportation Equipment																	
56	392.7	Truck, Shop & Garage Equipment																	
57	393.7	Truck, Shop & Garage Equipment																	
58	394.7	Laboratory Equipment																	
59	395.7	Laboratory Equipment																	
60	396.7	Communication Equipment																	
61	397.7	Miscellaneous Equipment																	
62	398.7	Other Tangible Plant																	
63	TOTAL																		

Schedule of Sewer Accumulated Depreciation By Primary Account- 2007  
 Schedule No. 06038 - WS  
 Explanation: Provide the monthly Depreciation Expenses for 2007  
 Preparer: A-10  
 Date: 6 of 8  
 Name: Florida Public Service Commission

Schedule of Sewer Accumulated Depreciation By Primary Account - 2007													Florida Public Service Commission				
Retirements - 2007																	
Valencia Terrace - Sewer													Schedule: A-10				
Docket No. 060368 - WS													Page: 7 of 8				
Explanation: Provide Retirements for 2007													Preparer: <name>				
Schedule Year Ended: 2007																	
Historic [ ] or Projected [X]																	
Line No.	Acct 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	Test Year End	2007	
																Total	
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	369.1	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	(56)	0	0	0	0	0	(56)	0	0	0	(56)	(224)	
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	(251)	0	0	0	0	0	(251)	0	0	0	(251)	(1,004)	
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	(307)	0	0	(307)	0	0	(307)	0	0	(307)	(1,228)		

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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		
Valencia Terrace - Sewer															Page: 8 of 8		
Docket No. 060368 - WS															Preparer: <name>		
Explanation: Provide Adjustments to the Accumulated Depreciation Balances in Amendatory Order other than changes resulting from Depreciation Expense, or Plant Retirements.																	
Schedule Year Ended: 2007																	
Historic [ ] or Projected [x]																	
Line No.	Acct No.	(1) AccountName	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 2007	(15) 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															
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	386.6	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	

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Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-10

Valencia Terrace

Page: 5 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Schedule Year Ending 12/31/07

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	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	(1,443)	(1,296)	(1,149)	(1,057)	(910)	(762)	(670)	(523)	(375)	(282)	(134)	15	108	(652)
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	2,479	2,522	2,565	2,361	2,408	2,456	2,257	2,309	2,361	2,167	2,224	2,231	2,092	2,345
10	361.2	Collect on Sewers - Gravity	91,658	91,951	92,243	92,536	92,829	93,122	93,414	93,707	94,000	94,293	94,585	94,878	95,171	93,414
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	18,573	18,634	18,695	18,756	18,817	18,878	18,939	19,000	19,061	19,122	19,183	19,244	19,305	18,939
13	364.2	Flow Measuring Devices	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666
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	3,251	3,273	3,296	3,318	3,341	3,363	3,386	3,408	3,431	3,453	3,476	3,498	3,521	3,386
21	371.3	Pumping Equipment	28,662	28,895	29,128	29,362	29,595	29,828	30,062	30,295	30,528	30,762	30,995	31,229	31,462	30,062
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	79,166	80,132	81,099	82,065	83,032	83,999	84,965	85,932	86,899	87,865	88,832	89,798	90,765	84,965
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	17,231	17,237	17,342	17,397	17,453	17,508	17,563	17,619	17,674	17,729	17,785	17,840	17,895	17,563
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	1,134	1,331	1,533	1,745	1,964	2,190	2,422	2,658	2,899	3,147	3,399	3,655	3,916	2,461
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	139	278	417	556	694	833	972	299
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	242,377	244,395	246,418	248,149	250,195	252,247	254,143	256,350	258,561	260,478	262,707	264,939	266,874	254,449
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Line	No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04
1		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
6		Property CIAC							
7		Structures & Improvements							
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

Preparer: \_\_\_\_\_

Page: 2 of \_\_\_\_\_

Schedule: A-12

Florida Public Service Commission

Valencia Terrace - Sewer

Doc# 060389 - WS

Schedule Year Ended: 2004

Historic [X] or Projected [ ]

Explanation: Provide the CIAC Balances by month by Classification

beginning 6/30/04 (when the Florida Water Services properties were acquired by A/J/A)

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.

June through December CIAC Balances per Books - 2004

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

Schedule of Sewer Contributions in Aid of Construction by Classification- 2005													Florida Public Service Commission		
CIAC Balances per Books- 2005															
Valencia Terrace - Sewer		271	6424	FWS	Valencia Terrace - Sewer								Schedule:	A-12	
Docket No. 060368 - WS		Explanation: Provide the CIAC Balances by month by Classification											Page:	2 of	
Schedule Year Ended: 2005		for 2005											Preparer:		
Historic [x] or Projected [ ]															
Line No.	Description	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	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

Valencia Terrace

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
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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Schedule of Sewer Contributions In Aid of Construction by Classification-2006							
CIAC Balances per Books- 2006							
		271	6424	FWS	Valencia Terrace - Sewer		
Docket No. 060368 - WS		Explanation: Provide the CIAC Balances by month by Classification					
Schedule Year Ended: 2006		for 2006					
Historic [x] or Projected [x]							
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)
		12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06
Cash CIAC:							from Adj Bal
1	Treatment & Disposal Equipment	0					22,153
2	Meter Fees	0					0
3	Main Extension Charge	0					2,027
4	Service Installation Fees	0					650
5	Total Cash CIAC	0	0	0	0	0	24,829
Property CIAC:							from Adj Bal
6	Structures & Improvements	0					0
7	Collection Sewers- Force	0					0
8	Collection Sewers- Gravity	0					10,350
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	10,350
16	Total Sewer CIAC	0	0	0	0	0	35,179

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

**Florida Public Service Commission**

**Valencia Terrace**

Schedule: A-11

**Docket No. 060368-WS**

Page: 2 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
	2000		
23	Additions		
24	Adjustments		
25	12/31/00 Balance		
	2001		
26	Additions		
27	Adjustments		
28	12/31/01 Balance		
	2002		
29	Additions		
30	Adjustments		
31	12/31/02 Balance		
	2003		
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	38,956	34,529
	2004		
35	Additions	0	0
36	Adjustments	0	0
37	12/31/04 Balance	38,956	34,529
	2005		
38	Additions	1,379	650
39	Adjustments	0	0
40	12/31/05 Balance	40,335	35,179
	2006		
41	Additions	90	0
42	Adjustments	0	0
43	12/31/06 Balance	40,425	35,179
	2007		
44	Additions	0	0
45	Adjustments	0	0
46	12/31/07 Balance	40,425	35,179

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

Schedule of Sewer Contributions In Aid of Construction by Classification-2004					Florida Public Service Commission	
CIAC Ammendatory Order Balances as of 6/30/04					Schedule:	A-12
Valencia Terrace - Sewer					Page:	
Docket No. 050368 - W/S					Preparer:	
Schedule Year Ended: 2004						
Historic [X] or Projected [ ]						
Explanation: Calculate CIAC at 6/30/04 based on Nance's WIPs and Amendatory Order.						
Assign WIP 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	5,489		5,489	Treatment & Disposal Equipment	
2	CIAC-1999 Acquisition	16,664		16,664	Treatment & Disposal Equipment	
3	Unclaimed Refunds	0		0	Treatment & Disposal Equipment	
4	Main Ext Charge	2,027		2,027	Main Extension Charge	
5	Serv Install Charge	0		0	Service Installation Charge	
6	Reuse Meter Fees	0		0	Meter Fees	
7	Total Cash CIAC	24,179	0	24,179		
Property CIAC 271.5:						
8	Structures & Improvements	354.2		0	Structures & Improvements (line 27)	
9	Structures & Improvements	354.3		0	Structures & Improvements (line 27)	
10	Structures & Improvements	354.40		0	Structures & Improvements (line 27)	
11	Collection Sewers- Force	360.2		0	Collection Sewers- Force	
12	Collection Sewers- Gravity	361.2	10,350	10,350	Collection Sewers- Gravity	
13	Services to Customers	363.2		0	Services to Customers	
14	Lift Stations	370.3		0	Lift Stations	
15	Pumping Equipment	371.3		0	Pumping Equipment	
16	Reuse Services	366.6		0	Reuse Services	
17	Reuse Transmission & Dist Mains	375.6		0	Reuse Transmission & Dist Mains	
18	Other Plant Misc Equip	389.2		0	Other Plant Misc Equip (line 35)	
19	Other Plant Misc Equip	389.4		0	Other Plant Misc Equip (line 35)	
20	Total Property CIAC	10,350	0	10,350		
21	Total Sewer CIAC	34,529	0	34,529		
Explanation: Rearrange the [redacted] Categories shown above into new Categories that combine certain data						
Line No.	Description			Amendatory Order Balances as Calculated		
Cash CIAC:						
22	Treatment & Disposal Equipment			22,153		
23	Meter Fees			0		
24	Main Extension Charge			2,027		
25	Service Installation Fees			0		
26	Total Cash CIAC			24,179		
Property CIAC:						
27	Structures & Improvements			0		
28	Collection Sewers- Force			0		
29	Collection Sewers- Gravity			10,350		
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			10,350		
37	Total Sewer CIAC			34,529		

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Schedule of Sewer Contributions In Aid of Construction by Classification- 2004								Florida Public Service Commission		
CIAC Amendatory Order Balances as of 8/30/04										
Valencia Terrace - Sewer								Schedule: A-12		
Docket No. 090368 - WS								Page: 5 of 8		
Schedule Year Ended: 2004								Preparer:		
Historic [x] or Projected [ ]										
Explanation: Provide the CIAC Balances by month by Classification based on amounts in the PSC's Amendatory Order										
	(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	22,153	22,153	22,153	22,153	22,153	22,153	22,153		
2	Meter Fees	0	0	0	0	0	0	0		
3	Main Extension Charge	2,027	2,027	2,027	2,027	2,027	2,027	2,027		
4	Service Installation Fees	0	0	0	0	0	0	0		
5	Total Cash CIAC	24,179	24,179	24,179	24,179	24,179	24,179	24,179		
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	10,350	10,350	10,350	10,350	10,350	10,350	10,350		
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	10,350	10,350	10,350	10,350	10,350	10,350	10,350		
16	Total Sewer CIAC	34,529	34,529	34,529	34,529	34,529	34,529	34,529		
		TRUE								

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Line No	Description	July	Aug	Sep	Oct	Nov	Dec
	Cash CIAC:						
1	Treatment & Disposal Equipment	380	0	0	0	0	0
2	Meter Fees	367	0	0	0	0	0
3	Main Extension Charge	361	0	0	0	0	0
4	Service Installation Fees	363	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

Schedule of Sewer Contributions in Aid of Construction by Classification- 2004  
 CIAC Additions -July through December 2004  
 Valencia Terrace - Sewer  
 Docket No. 000368 - WS  
 Schedule Year End: 2004  
 Historic [X] or Projected [ ]  
 Explanation: Provide a Schedule showing additions to CIAC during 2004 from the date of Acquisition  
 Preparer:  
 Page: 6 of 8  
 Schedule: A-12  
 Florida Public Service Commission

Schedule of Sewer Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission	
Adjustments to CIAC-July through December 2004								Schedule: A-12	
Valencia Terrace - Sewer								Page: 8 of 8	
Docket No. 060368 - WS								Preparer:	
Schedule Year Ended: 2004									
Historic [x] or Projected [ ]									
Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2004									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Description	July	Aug	Sep	Oct	Nov	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	0

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Line	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04														
1	Cash CIAC:																					
1	Treatment & Disposal Equipment	22,153	22,153	22,153	22,153	22,153	22,153	22,153														
2	Meter Fees	0	0	0	0	0	0	0														
3	Main Extension Charge	2,027	2,027	2,027	2,027	2,027	2,027	2,027														
4	Service Installation Fees	0	0	0	0	0	0	0														
5	Total Cash CIAC	24,179	24,179	24,179	24,179	24,179	24,179	24,179														
	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	10,350	10,350	10,350	10,350	10,350	10,350	10,350														
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	10,350	10,350	10,350	10,350	10,350	10,350	10,350														
16	Total Sewer CIAC	34,529	34,529	34,529	34,529	34,529	34,529	34,529														

Schedule of Sewer Contributions in Aid of Construction by Classification- 2004  
 Adjusted CIAC Balances- June through December 2004  
 Valencia Terrace - Sewer  
 Docket No. 060368 - WS  
 Schedule Year Ended: 2004  
 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 last year, balances  
 back to 6/30/04 are needed since adjustments to book balances are made beginning that date.

Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04  
 Preparer: [Redacted]  
 Page: 4 of 8  
 Schedule: A-12  
 Florida Public Service Commission

Schedule of Sewer Contributions in Aid of Construction by Classification- 2005														Florida Public Service Commission			
CIAC Additions - 2005														Schedule: A-12			
Valencia Terrace - Sewer														Page: 6 of 8			
Docket No. 060368 - WS														Preparer:			
Schedule Year Ended: 2005																	
Historic [x] or Projected [ ]																	
Explanation: Provide a Schedule showing additions to CIAC during 2005																	
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2005	Total		
Cash CIAC:		CIAC acct															
1	Treatment & Disposal Equipment	380	0	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	0	
3	Main Extension Charge	361	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	Service Installation Fees	363	0	0	650	0	0	0	0	0	0	0	0	0	0	650	
5	Total Cash CIAC		0	0	650	0	0	0	0	0	0	0	0	0	0	650	
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	650	0	0	0	0	0	0	0	0	0	0	650	

Schedule of Sewer Contributions in Aid of Construction by Classification- 2005														Florida Public Service Commission			
Adjustments to CIAC-2005														Schedule: A-12			
Valencia Terrace - Sewer														Page: 8 of 8			
Docket No. 060368 - WS														Preparer:			
Schedule Year Ended: 2005																	
Historic [x] or Projected [ ]																	
Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2005																	
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2005	Total		
Cash CIAC:																	
1	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	



Schedule of Sewer Contributions in Aid of Construction by Classification- 2005													Florida Public Service Commission			
Adjusted CIAC Balances- 2005													Schedule: A-12			
Valencia Terrace - Sewer													Page: 4 of 8			
Docket No. 060368 - WS													Preparer:			
Explanation: Provide Adjusted CIAC balances by account for 2005																
Schedule Year Ended: 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	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Main Extension Charge	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	
4	Service Installation Fees	0	0	0	650	650	650	650	650	650	650	650	650	650	500	
5	Total Cash CIAC	24,179	24,179	24,179	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,679	
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	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	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	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	
16	Total Sewer CIAC	34,529	34,529	34,529	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,029	

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Valencia Terrace

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
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	20,584	20,584	20,584	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,123
2	Meter Fees	841	841	841	931	931	931	931	931	931	931	931	931	931	910
3	Main Extension Charge	1,637	1,637	1,637	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,747
4	Service Installation Fees	674	674	674	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,017
5	Total Cash CIAC	23,736	23,736	23,736	25,115	25,115	25,115	25,115	25,115	25,115	25,115	25,115	25,115	25,115	24,797
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220
12	Total Water CIAC	38,956	38,956	38,956	40,335	40,335	40,335	40,335	40,335	40,335	40,335	40,335	40,335	40,335	40,017
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027
16	Service Installation Fees	0	0	0	650	650	650	650	650	650	650	650	650	650	500
17	Total Cash CIAC	24,179	24,179	24,179	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,679
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	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350
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	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350
28	Total Sewer CIAC	34,529	34,529	34,529	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,029

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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		
Valencia Terrace - 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 add														
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		
Valencia Terrace - Sewer														Page: 6 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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Line No.	Description	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	12/31/06	Average
	Schedule of Sewer Contributions in Aid of Construction by Classification- 2006														
	Valencia Terrace - Sewer														
	Docket No. 060368 - WS														
	Schedule Year Ended: 2006														
	Historic [x] or Projected [x]														
	Explanation: Provide Adjusted CIAC balances by account for 2006														
	Preparer:														
	Page: 4 of 8														
	Schedule: A-12														
	Florida Public Service Commission														
16	Total Sewer CIAC	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179
15	Total Property CIAC	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350
14	Other Plant Misc Equip	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
12	Reuse Services	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
10	Lift Stations	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
8	Collection Sewers- Gravity	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350
7	Collection Sewers- Force	0	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	0
	Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829
4	Service Installation Fees	650	650	650	650	650	650	650	650	650	650	650	650	650	650
3	Main Extension Charge	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1	Treatment & Disposal Equipment	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153
	Cash CIAC:														
	Balance														
	Average														

**Schedule of Water Contributions in Aid of Construction By Classification**

Test Year Average balance

**Valencia Terrace**

**Docket No. 060368-WS**

Test Year Ending 12/31/06

**Florida Public Service Commission**

Schedule: A-12

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284
2	Meter Fees	931	931	931	931	931	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	986
3	Main Extension Charge	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780
4	Service Installation Fees	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120
5	Total Cash CIAC	25,115	25,115	25,115	25,115	25,115	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,170
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220
12	Total Water CIAC	40,335	40,335	40,335	40,335	40,335	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,390
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027
16	Service Installation Fees	650	650	650	650	650	650	650	650	650	650	650	650	650	650
17	Total Cash CIAC	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829
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	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350
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	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350
28	Total Sewer CIAC	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179

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Line	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1	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
6	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
16	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
(1)														
(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													
Valencia Terrace - Sewer Schedule of Sewer Contributions in Aid of Construction by Classification- 2007 =input field Explanation: Provide a Schedule showing additions to CIAC during 2007 Pocket No. 060358 - WS Schedule Year Ended: 2007 Historic [ ] or Projected [X] Schedule: A-12 Page: 6 of 8 Preparer: Florida Public Service Commission														
Valencia Terrace - Sewer Schedule of Sewer Contributions in Aid of Construction by Classification- 2007 =input field Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2007 Pocket No. 060358 - WS Schedule Year Ended: 2007 Historic [ ] or Projected [X] Schedule: A-12 Page: 8 of 8 Preparer: Florida Public Service Commission														

Schedule of Sewer Contributions in Aid of Construction by Classification- 2007													Florida Public Service Commission			
Adjusted CIAC Balances- 2007													Schedule:	A-12		
Valencia Terrace - 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	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027
4	Service Installation Fees	650	650	650	650	650	650	650	650	650	650	650	650	650	650	650
5	Total Cash CIAC	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829
Property CIAC:																
6	Structures & Improvements	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	360.2
8	Collection Sewers- Gravity	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	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	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	354.4
16	Total Sewer CIAC	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179

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Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Valencia Terrace

Docket No. 060368-WS

Test Year Ending 12/31/07

Florida Public Service Commission

Schedule: A-12

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284
2	Meter Fees	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021
3	Main Extension Charge	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780
4	Service Installation Fees	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120
5	Total Cash CIAC	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,205
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220
12	Total Water CIAC	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,425
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027
16	Service Installation Fees	650	650	650	650	650	650	650	650	650	650	650	650	650	650
17	Total Cash CIAC	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829
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	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350
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	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350
28	Total Sewer CIAC	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179

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Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04
1	Treatment & Disposal Equipment	(1)	(2)	(3)	(4)	(5)	(6)	(7)
2	Meter Fees							
3	Main Extension Charge							
4	Service Installation Fees							
5	Total Cash CIAC	0	0	0	0	0	0	0
6	Property CIAC:							
7	Structures & Improvements							
8	Collection Sewers- Force							
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

June through December Amortization of CIAC by Classification- 2004  
 Schedule of Sewer Amortization of CIAC by Classification- 2004  
 Valencia Terrace - Sewer  
 Docket No. 060358 - WS  
 Schedule Year Ended: 2004  
 Historic [x] or Protected [ ]  
 back to 6/30/04 are needed since adjustments to book balances are made beginning that date.  
 through the year ended 12/31/04. While 2005 is the historical test year, balances  
 beginning 6/30/04 (when the Amort of CIAC Balances per books were acquired by AQUA)  
 Explanation: Provide the Amort of CIAC Balances per books by month by Classification  
 Valencia Terrace - Sewer

Florida Public Service Commission  
 Schedule: A-14  
 Page: 2 of 2  
 Preparer:

Schedule of Sewer Amortization of CIAC by Classification- 2005													Florida Public Service Commission		
Accum Amort CIAC Balances per Books- 2005													Schedule:	A-14	
		272		6424		FWS		Valencia Terrace - Sewer				Page:		2 of 2	
Valencia Terrace - Sewer		=input field											Preparer:		
Docket No. 060368 - WS		Explanation: Provide the Amort of CIAC Balances per books by month by Classification													
Schedule Year Ended: 2005		for the year ended 12/31/05.													
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	[REDACTED]											0	
2	Meter Fees	0	[REDACTED]											0	
3	Main Extension Charge	0	[REDACTED]											0	
4	Service Installation Fees	0	[REDACTED]											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	[REDACTED]											0	
7	Collection Sewers- Force	0	[REDACTED]											0	
8	Collection Sewers- Gravity	0	[REDACTED]											0	
9	Services to Customers	0	[REDACTED]											0	
10	Lift Stations	0	[REDACTED]											0	
11	Pumping Equipment	0	[REDACTED]											0	
12	Reuse Services	0	[REDACTED]											0	
13	Reuse Transmission & Dist Mains	0	[REDACTED]											0	
14	Other Plant Misc Equip	0	[REDACTED]											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

lcp

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance  
 Valencia Terrace  
 Docket No. 060368-WS  
 Test Year Ending 12/31/05

Florida Public Service Commission

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

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

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

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

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Schedule of Sewer Amortization of CIAC by Classification - 2006						
Accum Amort CIAC Balances per Books - 2006						
Valencia Terrace - Sewer	272	6424	FWS	Valencia Terrace - Sewer		
Docket No. 060368 - WS						
Schedule Year Ended: 2006						
Historic [X] or Projected [X]						
for the year ended 12/31/06						
Explanation: Provide the Amort of CIAC Balances by month by Classific						
Line	Description	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06
No.						05/31/06
		(2)	(3)	(4)	(5)	(6)
						(7)
Cash CIAC:						
1	Treatment & Disposal Equipm	0				
2	Meter Fees	0				
3	Main Extension Charge	0				
4	Service Installation Fees	0				
Total Cash CIAC						
5		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				
Total Property CIAC						
15		0	0	0	0	0
Total Sewer CIAC						
16		0	0	0	0	0

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

**Florida Public Service Commission**

**Valencia Terrace**  
**Docket No. 060368-WS**  
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
	2000		
23	Additions		
24	Adjustments		
25	12/31/00 Balance		
	2001		
26	Additions		
27	Adjustments		
28	12/31/01 Balance		
	2002		
29	Additions		
30	Adjustments		
31	12/31/02 Balance		
	2003		
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	12,397	10,637
	2004		
35	Additions	577	712
36	Adjustments	0	0
37	12/31/04 Balance	12,974	11,349
	2005		
38	Additions	1,229	1,439
39	Adjustments	0	0
40	12/31/05 Balance	14,203	12,788
	2006		
41	Additions	1,269	1,201
42	Adjustments	0	0
43	12/31/06 Balance	15,472	13,990
	2007		
44	Additions	1,250	1,394
45	Adjustments	0	0
46	12/31/07 Balance	16,722	15,384

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

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CONVERT AMENDATORY ORDER BALANCES				
Schedule of Sewer Amortization of CIAC by Classification- 2004 CIAC Amendatory Order Balances as of 6/30/04				Florida Public Service Commission
Valencia Terrace - Sewer				Schedule: A-12
Docket No. 060368 - W/S				Page:
Schedule Year Ended: 2004				Preparer:
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	891		891 Treatment & Disposal Equipment
2	CIAC-1999 Acquisition	8,626		8,626 Treatment & Disposal Equipment
3	Unclaimed Refunds	0		0 Treatment & Disposal Equipment
4	Main Ext Charge	201		201 Main Extension Charge
5	Serv Install Charge	0		0 Service Installation Charge
6	Reuse Meter Fees	0		0 Meter Fees
7	Total Cash CIAC	9,718	0	9,718
Property CIAC 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	919	919 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	919	0	919
21	Total Sewer CIAC	10,637	0	10,637
Explanation: Rearrange the [redacted] categories shown above into new Categories that combine certain data				
Line No.	Description			Amendatory Order Balances as Calculated
Cash CIAC:				
22	Treatment & Disposal Equipment			9,517
23	Meter Fees			0
24	Main Extension Charge			201
25	Service Installation Fees			0
26	Total Cash CIAC			9,718
Property CIAC:				
27	Structures & Improvements			0
28	Collection Sewers- Force			0
29	Collection Sewers- Gravity			919
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			919
37	Total Sewer CIAC			10,637

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Line	No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04
1	(2)	Treatment & Disposal Equipment	9,517	9,517	9,517	9,517	9,517	9,517	9,517
2	(3)	Meter Fees	0	0	0	0	0	0	0
3	(4)	Main Extension Charge	201	201	201	201	201	201	201
4	(5)	Service Installation Fees	0	0	0	0	0	0	0
5	(6)	Total Cash CIAC	9,718	9,718	9,718	9,718	9,718	9,718	9,718
6	(7)	Property CIAC:							
7	(8)	Structures & Improvements	0	0	0	0	0	0	0
8	(9)	Collection Sewers- Force	0	0	0	0	0	0	0
9	(10)	Collection Sewers- Gravity	919	919	919	919	919	919	919
10	(11)	Services to Customers	0	0	0	0	0	0	0
11	(12)	Lift Stations	0	0	0	0	0	0	0
12	(13)	Pumping Equipment	0	0	0	0	0	0	0
13	(14)	Reuse Services	0	0	0	0	0	0	0
14	(15)	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0
15	(16)	Other Plant Misc Equip	0	0	0	0	0	0	0
16	(17)	Total Property CIAC	919	919	919	919	919	919	919
	(18)	Total Sewer CIAC	10,637	10,637	10,637	10,637	10,637	10,637	10,637

Schedule of Sewer Amortization of CIAC by Classification-2004  
 Arrort of CIAC Amortization Order Balances as of 6/30/04  
 Valeris Terrace - Sewer  
 Docket No. 060358 - WS  
 Schedule Year Ended: 2004  
 Historic [X] or Projected [ ]  
 based on amounts in the PSC's Amortization Order issued February 27, 2006  
 Explanation: Provide the Accumulated Amort of CIAC Balances as of 6/30/04 by Classification

Schedule: A-14  
 Page: Z, WK-1  
 Preparer: Florida Public Service Commission

Category	Item	Quantity	Rate	Total	Yr	Rate	Rate	Rate	Rate	Rate
INTANGIBLE PLANT	Organization	0	0.00%	0	351.1					
	Franchises	0	0.00%	0	352.1					
	Other Plant & Misc. Equipment	0	0.00%	0	389.1					
	COLLECTION PLANT	0	0.00%	0	0					
	Land & Land Rights	0	0.00%	0	0					
	Structures & Improvements	20,820	3.13%	652	354.2					
	Power Generation Equipment	0	0.00%	0	0					
	Collection Sewers - Force	6,576	3.33%	0	360.2					
	Collection Sewers - Gravity	158,083	2.22%	0	362.2					
	Special Collecting Structures	0	0.00%	0	362.2					
	Services to Customers	27,805	2.63%	0	363.2					
	Flow Measuring Devices	1,665	20.00%	0	364.2					
	Flow Measuring Installations	0	0.00%	0	365.2					
	Other Plant & Misc. Equipment	0	0.00%	0	389.2					
	Land & Land Rights	0	0.00%	0	353.3					
	Structures & Improvements	0	0.00%	0	354.3					
	Power Generation Equipment	0	0.00%	0	355.3					
	Receiving Wells	8,101	5.56%	0	370.3					
	Pumping Equipment	50,404	5.56%	2,802	371.3					
	Other Plant & Misc. Equipment	0	0.00%	0	389.3					

Composite Rate Calculation:

Category	Balance 6/30/04	Cont Prop	For Comp	Calc	Adj Bal	Yr	Rate
INTANGIBLE PLANT	0	0	0	0	0		0.00%
Franchises	0	0	0	0	0		0.00%
Other Plant & Misc. Equipment	0	0	0	0	0		0.00%
COLLECTION PLANT	0	0	0	0	0		0.00%
Land & Land Rights	0	0	0	0	0		0.00%
Structures & Improvements	20,820	3.13%	0	20,820	20,820		3.13%
Power Generation Equipment	0	0.00%	0	0	0		0.00%
Collection Sewers - Force	6,576	3.33%	0	6,576	6,576		3.33%
Collection Sewers - Gravity	158,083	2.22%	0	(10,350)	158,083		2.22%
Special Collecting Structures	0	0.00%	0	0	0		0.00%
Services to Customers	27,805	2.63%	0	27,805	27,805		2.63%
Flow Measuring Devices	1,665	20.00%	0	1,665	1,665		20.00%
Flow Measuring Installations	0	0.00%	0	0	0		0.00%
Other Plant & Misc. Equipment	0	0.00%	0	0	0		0.00%
Land & Land Rights	0	0.00%	0	0	0		0.00%
Structures & Improvements	20,820	3.13%	0	20,820	20,820		3.13%
Power Generation Equipment	0	0.00%	0	0	0		0.00%
Collection Sewers - Force	6,576	3.33%	0	6,576	6,576		3.33%
Collection Sewers - Gravity	158,083	2.22%	0	158,083	158,083		2.22%
Special Collecting Structures	0	0.00%	0	0	0		0.00%
Services to Customers	27,805	2.63%	0	27,805	27,805		2.63%
Flow Measuring Devices	1,665	20.00%	0	1,665	1,665		20.00%
Flow Measuring Installations	0	0.00%	0	0	0		0.00%
Other Plant & Misc. Equipment	0	0.00%	0	0	0		0.00%
Land & Land Rights	0	0.00%	0	0	0		0.00%
Structures & Improvements	20,820	3.13%	0	20,820	20,820		3.13%

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Composite Rate Calculation: (Continued)				UPIS Balance	Depreciation Rate		Annual Depreciation Expense	
					Annual	Monthly		
<b>TREATMENT AND DISPOSAL PLANT</b>								
23	Land & Land Rights	353.4	0	0	0.00%			
24	Structures & Improvements	354.4	Y	0	3.13%	0.26%	x	
25	Power Generation Equipment	355.4	0	0	0.00%	0.00%	x	
26	Treatment & Disposal Equipment	380.4		158,251	5.56%	0.46%	8,799 x	
27	Plant Sewers	381.4	0	0	0.00%	0.00%	x	
28	Outfall Sewer Lines	382.4	19,926	19,926	3.33%	0.28%	664 x	
29	Other Plant & Misc. Equipment	389.4	Y	0	0.00%	0.00%	x	
30	<b>RECLAIMED WATER TREATMENT PLANT</b>							
31	Land & Land Rights	353.5	0	0	0.00%			
32	Structures & Improvements	354.5	0	0	3.13%	0.26%	x	
33	Power Generation Equipment	355.5	0	0	0.00%	0.00%	x	
34	Pumping Equipment	371.5	0	0	5.56%	0.46%	x	
35	Reuse Distribution Reservoirs	374.5	0	0	0.00%	0.00%		
36	Treatment & Disposal Equipment	380.5	0	0	5.56%	0.46%	x	
37	Plant Sewers	381.5	0	0	0.00%	0.00%	x	
38	Other Plant & Misc. Equipment	389.5	0	0	0.00%			
39	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>							
40	Franchises	352.6	0	0	0.00%			
41	Land & Land Rights	353.6	0	0	0.00%			
42	Structures & Improvements	354.6	0	0	3.13%	0.26%	x	
43	Power Generation Equipment	355.6	0	0	0.00%	0.00%		
44	Reuse Services	366.6	Y	0	0.00%			
45	Reuse Meters & Meter Installations	367.6	0	0	0.00%			
46	Pumping Equipment	371.6	0	0	5.56%			
47	Reuse Transmission & Distr. Sys.	375.6	Y	0	0.00%	0.00%	x	
48	Other Plant & Misc. Equipment	389.6	0	0	0.00%			
49	<b>GENERAL PLANT</b>							
50	Land & Land Rights	353.7	0	0	0.00%			
51	Structures & Improvements	354.7	0	0	3.13%	0.26%	x	
52	Office Furniture & Equipment	390.7	0	0	0.00%			
53	Computer Equipment	390.71	0	0	0.00%			
54	Transportation Equipment	391.7	0	0	0.00%			
55	Stores Equipment	392.7	0	0	0.00%			
56	Tools, Shop & Garage Equipment	393.7	0	0	0.00%			
57	Laboratory Equipment	394.7	0	0	0.00%			
58	Power Operated Equipment	395.7	0	0	0.00%			
59	Communication Equipment	396.7	0	0	0.00%			
60	Miscellaneous Equipment	397.7	0	0	0.00%			
61	Other Tangible Plant	398.7	0	0	0.00%			
62	<b>Composite Rate</b>							
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization		(10,350)	257,502		13,367	5.19%	

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		Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data							
Line No.	Description			Annual Depr Rate	Mo Depr Rate				
	Cash CIAC:								
64	Treatment & Disposal Equipment			5.19%	0.43%				
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								Florida Public Service Commission
Adjusted CIAC Balances- June through December 2004								Schedule: A-12
Valencia Terrace - Sewer								Page: 4 of 8
Docket No. 060368 - WS								Preparer:
Schedule Year Ended: 2004								
Historic [x] or Projected [ ]								
Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.								
Line No.	Description	(1) 06/30/04	(2) 07/31/04	(3) 08/31/04	(4) 09/30/04	(5) 10/31/04	(6) 11/30/04	(7) 12/31/04
<b>Cash CIAC:</b>								
1	Treatment & Disposal Equipment	22,153	22,153	22,153	22,153	22,153	22,153	22,153
2	Meter Fees	0	0	0	0	0	0	0
3	Main Extension Charge	2,027	2,027	2,027	2,027	2,027	2,027	2,027
4	Service Installation Fees	0	0	0	0	0	0	0
5	Total Cash CIAC	24,179	24,179	24,179	24,179	24,179	24,179	24,179
<b>Property CIAC:</b>								
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	10,350	10,350	10,350	10,350	10,350	10,350	10,350
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	10,350	10,350	10,350	10,350	10,350	10,350	10,350
16	Total Sewer CIAC	34,529	34,529	34,529	34,529	34,529	34,529	34,529

Schedule of Sewer Amortization of CIAC by Classification- 2004								Florida Public Service Commission
CIAC Amortization Rates- July through December 2004								Schedule: A-14
Valencia Terrace - Sewer								Page: 2, wrk-3
Docket No. 060368 - WS								Preparer:
Schedule Year Ended: 2004								
Historic [x] or Projected [ ]								
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories								
Line No.	Description	(2) Annual Rates	(3) July	(4) Aug	(5) Monthly Rates Sep	(6) Oct	(7) Nov	(8) Dec
<b>Cash CIAC:</b>								
1	Treatment & Disposal Equipment	5.19%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%
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%
<b>Property CIAC:</b>								
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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Schedule of Sewer Amortization of CIAC by Classification- 2004									Florida Public Service Commission		
CIAC Amortization - July through December 2004									Schedule: A-14		
Valencia Terrace - Sewer									Page: 2, wrk-4		
Docket No. 060368 - 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 6/30/04.											
Line No.	(1) Description	(2)	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec	(9) 2004 Total		
Cash CIAC:											
1	Treatment & Disposal Equipment		96	96	96	96	96	96	575		
2	Meter Fees		0	0	0	0	0	0	0		
3	Main Extension Charge		4	4	4	4	4	4	22		
4	Service Installation Fees		0	0	0	0	0	0	0		
5	Total Cash CIAC		100	100	100	100	100	100	597		
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		19	19	19	19	19	19	115		
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		19	19	19	19	19	19	115		
16	Total Sewer CIAC		119	119	119	119	119	119	712		
Schedule of Sewer Amortization of CIAC by Classification- 2004									Florida Public Service Commission		
Adjustments to CIAC- July through December 2004									Schedule: A-14		
Valencia Terrace - Sewer									Page: 2, wrk-5		
Docket No. 060368 - WS									Preparer:		
Schedule Year Ended: 2004											
Historic [x] or Projected [ ]											
Explanation: Provide Adjustments to CIAC Ammendatory 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	(9) 2004 Total		
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 Amortization of CIAC by Classification- 2004									Florida Public Service Commission	
Adjusted Amortization of CIAC Balances- June through December 2004									Schedule:	A-14
Valencia Terrace - 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	9,517	9,613	9,709	9,804	9,900	9,996	10,092		
2	Meter Fees	0	0	0	0	0	0	0		
3	Main Extension Charge	201	205	208	212	216	220	223		
4	Service Installation Fees	0	0	0	0	0	0	0		
5	Total Cash CIAC	9,718	9,818	9,917	10,017	10,116	10,216	10,315		
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	919	938	957	976	996	1,015	1,034		
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	919	938	957	976	996	1,015	1,034		
16	Total Sewer CIAC	10,637	10,756	10,874	10,993	11,112	11,231	11,349		

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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		
Valencia Terrace - Sewer								Page:		
Docket No. 060368 - WIS								Preparer:		
Schedule Year Ended: 2005										
Historic [x] or Projected [ ]										
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates										
Categories-lines 22 to 35 below										
					Annual Depn Rate		Monthly Dep'n Rate			
1	Cash CIAC:									
2	Capacity Charges 271.1			Treatment & Disp Equip (see Composite Calc)	5.19%		0.43%			
3	CIAC-1999 Acqutition			Treatment & Disp Equip (see Composite Calc)	5.19%		0.43%			
4	Unclaimed Refunds			Treatment & Disp Equip (see Composite Calc)	5.19%		0.43%			
5	Main Ext Charge (Coll Swr-Grav)			Main Extension Charge accl 361.2	2.22%		0.19%			
6	Serv Install Charge (Svc to Cust)			Service Installation Charge accl 363.2	2.63%		0.22%			
7	Reuse Meter Fees			Meter Fees accl 367.6	0.00%		0.00%			
7	Total Cash CIAC									
8	Property CIAC 271.5									
9	Structures & Improvements 354.2			Structures & Improvements (line 27)	3.13%		0.26%			
10	Structures & Improvements 354.3			Structures & Improvements (line 27)	3.13%		0.26%			
11	Structures & Improvements 354.40			Structures & Improvements (line 27)	3.13%		0.26%			
12	Collection Sewers- Force 360.2			Collection Sewers- Force	3.33%		0.28%			
13	Collection Sewers- Gravity 361.2			Collection Sewers- Gravity	2.22%		0.19%			
14	Services to Customers 363.2			Services to Customers	2.63%		0.22%			
15	Lift Stations 370.3			Lift Stations	5.56%		0.46%			
16	Pumping Equipment 371.3			Pumping Equipment	5.56%		0.46%			
17	Reuse Services 366.6			Reuse Services	0.00%		0.00%			
18	Reuse Transmission & Dist Mains 375.6			Reuse Transmission & Dist Mains	0.00%		0.00%			
19	Other Plant Misc Equip 389.2			Other Plant Misc Equip (line 35)	0.00%		0.00%			
20	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 Expense		
			Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly			
1	INTANGIBLE PLANT	V								
2	Organization 351.1		0			0.00%				
3	Franchises 352.1		0			0.00%				
4	Other Plant & Misc. Equipment 389.1		0			0.00%				
5	COLLECTION PLANT									
6	Land & Land Rights 353.2		2,460			0.00%				
7	Structures & Improvements 354.2	Y	20,820		20,820	3.13%	0.26%	652	x	
8	Power Generation Equipment 355.2		0			0.00%				
9	Collection Sewers - Force 360.2	Y	6,576	0		3.33%				
10	Collection Sewers - Gravity 361.2	Y	158,083	(10,350)		2.22%				
11	Special Collecting Structures 362.2		0	0	0	0.00%	0.00%		x	
12	Services to Customers 363.2	Y	27,805	0		2.63%				
13	Flow Measuring Devices 364.2		1,665			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									
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			0.00%				
20	Receiving Wells 370.3	Y	8,101	0	8,101	5.56%	0.46%	450	x	
21	Pumping Equipment 371.3	Y	50,404	0	50,404	5.56%	0.46%	2,802	x	
22	Other Plant & Misc. Equipment 389.3		0			0.00%				

Composite Rate Calculation: (Continued)		UPIS Balance 12/31/04			Depreciation Rate		Annual Depreciation Expense
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	
23	<b>TREATMENT AND DISPOSAL PLANT</b>						
24	Land & Land Rights	353.4	0	0	0.00%		
25	Structures & Improvements	354.4	0	0	3.13%	0.25%	x
26	Power Generation Equipment	355.4	0	0	0.00%	0.00%	x
27	Treatment & Disposal Equipment	380.4	158,344	158,344	5.56%	0.45%	8,804 x
28	Plant Sewers	381.4	0	0	0.00%	0.00%	x
29	Outfall Sewer Lines	382.4	19,926	19,926	3.33%	0.25%	664 x
30	Other Plant & Misc. Equipment	389.4	0	0	0.00%	0.00%	x
31	<b>RECLAIMED WATER TREATMENT PLANT</b>						
32	Land & Land Rights	353.5	0	0	0.00%		
33	Structures & Improvements	354.5	0	0	3.13%	0.25%	x
34	Power Generation Equipment	355.5	0	0	0.00%	0.00%	x
35	Pumping Equipment	371.5	0	0	5.56%	0.45%	x
36	Reuse Distribution Reservoirs	374.5	0	0	0.00%	0.00%	
37	Treatment & Disposal Equipment	380.5	0	0	5.56%	0.45%	x
38	Plant Sewers	381.5	0	0	0.00%	0.00%	x
39	Other Plant & Misc. Equipment	389.5	0	0	0.00%	0.00%	x
40	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>						
41	Franchises	352.6	0	0	0.00%		
42	Land & Land Rights	353.6	0	0	0.00%		
43	Structures & Improvements	354.6	0	0	3.13%	0.25%	x
44	Power Generation Equipment	355.6	0	0	0.00%	0.00%	
45	Reuse Services	366.6	0	0	0.00%	0.00%	
46	Reuse Meters & Meter Installations	367.6	0	0	0.00%	0.00%	
47	Pumping Equipment	371.6	0	0	5.56%	0.45%	
48	Reuse Transmission & Distr. Sys.	375.6	0	0	0.00%	0.00%	x
49	Other Plant & Misc. Equipment	389.6	0	0	0.00%	0.00%	
50	<b>GENERAL PLANT</b>						
51	Land & Land Rights	353.7	0	0	0.00%		
52	Structures & Improvements	354.7	0	0	3.13%	0.25%	x
53	Office Furniture & Equipment	390.7	0	0	0.00%	0.00%	
54	Computer Equipment	390.71	0	0	0.00%	0.00%	
55	Transportation Equipment	391.7	0	0	0.00%	0.00%	
56	Stores Equipment	392.7	0	0	0.00%	0.00%	
57	Tools, Shop & Garage Equipment	393.7	0	0	0.00%	0.00%	
58	Laboratory Equipment	394.7	0	0	0.00%	0.00%	
59	Power Operated Equipment	395.7	0	0	0.00%	0.00%	
60	Communication Equipment	396.7	0	0	0.00%	0.00%	
61	Miscellaneous Equipment	397.7	0	0	0.00%	0.00%	
62	Other Tangible Plant	398.7	0	0	0.00%	0.00%	
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			257,595			13,372
							Composite Rate 5.19%
	Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data						
Line No.	Description				Annual Depr Rate	Mo Dep Rate	
	Cash CIAC:						
64	Treatment & Disposal Equipment				5.19%	0.43%	
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%	0.25%	
2	Collection Sewers- Force				3.33%	0.26%	
3	Collection Sewers- Gravity				2.22%	0.19%	
4	Services to Customers				2.63%	0.22%	
5	Lift Stations				5.56%	0.45%	
6	Pumping Equipment				5.56%	0.45%	
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%	

Schedule of Sewer Amortization of CIAC by Classification- 2005														Florida Public Service Commission	
Adjusted CIAC Balances- 2005														Schedule: A-12	
Valencia Terrace - Sewer														Page: 4 of 8	
Docket No. 060368 - WS														Preparer:	
Explanation: Provide Adjusted CIAC balances by account for 2005															
Schedule Year Ended: 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	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027
4	Service Installation Fees	0	0	0	650	650	650	650	650	650	650	650	650	650	500
5	Total Cash CIAC	24,179	24,179	24,179	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,679
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	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350
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	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350
16	Total Sewer CIAC	34,529	34,529	34,529	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,029

Schedule of Sewer Amortization of CIAC by Classification- 2005														Florida Public Service Commission	
CIAC Amortization Rates - 2005														Schedule: A-14	
Valencia Terrace - Sewer														Page: 2, wrk-3	
Docket No. 060368 - WS														Preparer:	
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories															
Schedule Year Ended: 2005															
Historic [x] or Projected [ ]															
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	5.19%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	
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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Line	No	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
16		Total Sewer CIAC	119	119	120	120	120	120	120	120	120	120	120	120	1,439
15		Total Property CIAC	19	19	19	19	19	19	19	19	19	19	19	19	230
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	19	19	19	19	19	19	19	19	19	19	19	19	230
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
5		Total Cash CIAC	100	100	101	101	101	101	101	101	101	101	101	101	1,209
4		Service Installation Fees	0	0	1	1	1	1	1	1	1	1	1	1	14
3		Main Extension Charge	4	4	4	4	4	4	4	4	4	4	4	45	
2		Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	
1		Treatment & Disposal Equipment	96	96	96	96	96	96	96	96	96	96	96	96	1,150
		Cash CIAC:	96	96	96	96	96	96	96	96	96	96	96	96	1,150
		Property CIAC:	0	0	0	0	0	0	0	0	0	0	0	0	0
		Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
		Collection Sewers-Gravity	19	19	19	19	19	19	19	19	19	19	19	19	230
		Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0
		Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
		Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0
		Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
		Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total Property CIAC	19	19	19	19	19	19	19	19	19	19	19	19	230
		Total Sewer CIAC	119	119	120	120	120	120	120	120	120	120	120	120	1,439
		Schedule of Sewer Amortization of CIAC by Classification-2005													
		Valencia Terrace - Sewer													
		Docket No. 060368 - WS													
		Schedule Year Ended: 2005													
		Historic [x] or Projected [ ]													
		Explanation: Provide a Schedule showing additions to CIAC during 2005 from the date of Acquisition													
		Preparer: A-14													
		Page: 2, wrk-4													
		Schedule: A-14													
		Florida Public Service Commission													

16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Amortization of CIAC by Classification- 2005 Adjusted Accumulated Amortization of CIAC Balances- 2005													Florida Public Service Commission		
Valencia Terrace - Sewer Docket No. 060368 - WS Schedule Year Ended: 2005 Historic [X] or Projected [ ]													Schedule: A-14 Page: 2, wrk-8 Preparer:		
Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month average.															
Line No.	Description	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Treatment & Disposal Equipment	10,092	10,188	10,284	10,379	10,475	10,571	10,667	10,763	10,859	10,954	11,050	11,146	11,242	10,667
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	223	227	231	235	238	242	246	250	253	257	261	265	268	246
4	Service Installation Fees	0	0	0	1	3	4	6	7	9	10	11	13	14	6
5	Total Cash CIAC	10,315	10,415	10,515	10,616	10,717	10,818	10,919	11,020	11,121	11,222	11,323	11,424	11,525	10,919
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	1,034	1,053	1,072	1,091	1,110	1,130	1,149	1,168	1,187	1,206	1,225	1,245	1,264	1,149
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	1,034	1,053	1,072	1,091	1,110	1,130	1,149	1,168	1,187	1,206	1,225	1,245	1,264	1,149
16	Total Sewer CIAC	11,349	11,468	11,587	11,707	11,827	11,947	12,067	12,188	12,308	12,428	12,548	12,668	12,788	12,068

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance  
 Valencia Terrace  
 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
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	11,792	11,852	11,911	11,973	12,035	12,097	12,159	12,221	12,282	12,344	12,406	12,468	12,530	12,159
2	Meter Fees	(601)	(597)	(594)	(590)	(586)	(582)	(578)	(575)	(571)	(567)	(563)	(559)	(555)	(578)
3	Main Extension Charge	136	139	142	146	149	152	155	159	162	165	169	172	175	156
4	Service Installation Fees	58	60	61	64	66	68	71	73	75	78	80	82	85	71
5	Total Cash	11,386	11,453	11,521	11,592	11,664	11,735	11,806	11,878	11,949	12,020	12,092	12,163	12,234	11,807
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	1,588	1,620	1,652	1,683	1,715	1,747	1,778	1,810	1,842	1,873	1,905	1,937	1,969	1,778
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	1,588	1,620	1,652	1,683	1,715	1,747	1,778	1,810	1,842	1,873	1,905	1,937	1,969	1,778
12	Total Water	12,974	13,073	13,173	13,276	13,379	13,482	13,585	13,688	13,791	13,894	13,997	14,100	14,203	13,586
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	10,092	10,188	10,284	10,379	10,475	10,571	10,667	10,763	10,859	10,954	11,050	11,146	11,242	10,667
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	223	227	231	235	238	242	246	250	253	257	261	265	268	246
16	Service Installation Fees	0	0	0	1	3	4	6	7	9	10	11	13	14	6
17	Total Cash	10,315	10,415	10,515	10,616	10,717	10,818	10,919	11,020	11,121	11,222	11,323	11,424	11,525	10,919
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	1,034	1,053	1,072	1,091	1,110	1,130	1,149	1,168	1,187	1,206	1,225	1,245	1,264	1,149
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	1,034	1,053	1,072	1,091	1,110	1,130	1,149	1,168	1,187	1,206	1,225	1,245	1,264	1,149
28	Total Sewer	11,349	11,468	11,587	11,707	11,827	11,947	12,067	12,188	12,308	12,428	12,548	12,668	12,788	12,068

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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

=input field

Schedule: A-12

Page:  
Preparer:

Valencia Terrace - Sewer  
Docket No. 060368 - WS  
Schedule Year Ended: 2006  
Historic [x] or Projected [x]

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

Annual  
Depr  
Rate  
Monthly  
Depr  
Rate

Categories-lines 22 to 35 below

Cash CIAC:				Annual Depr Rate	Monthly Depr Rate
1	Capacity Charges	271.1	Treatment & Disp Equip (see Composite Calc)	5.19%	0.43%
2	CIAC-1999 Acquisition		Treatment & Disp Equip (see Composite Calc)	5.19%	0.43%
3	Unclaimed Refunds		Treatment & Disp Equip (see Composite Calc)	5.19%	0.43%
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:		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	V				
2	Organization	351.1	0		0.00%	
3	Franchises	352.1	0		0.00%	
4	Other Plant & Misc. Equipmen	389.1	0		0.00%	
5	COLLECTION PLANT					
6	Land & Land Rights	353.2	2,460		0.00%	
7	Structures & Improvements	354.2	20,820	20,820	3.13%	0.26%
8	Power Generation Equipment	355.2	0		0.00%	
9	Collection Sewers - Force	360.2	6,576	0	3.33%	
10	Collection Sewers - Gravity	361.2	158,083	(10,350)	2.22%	
11	Special Collecting Structures	362.2	0	0	0.00%	0.00%
12	Services to Customers	363.2	27,805	0	2.63%	
13	Flow Measuring Devices	364.2	1,665		20.00%	
14	Flow Measuring Installations	365.2	0		0.00%	
15	Other Plant & Misc. Equipmen	389.2	0	0	0.00%	0.00%
16	SYSTEM PUMPING PLANT					
17	Land & Land Rights	353.3	0		0.00%	
18	Structures & Improvements	354.3	0	0	3.13%	0.26%
19	Power Generation Equipment	355.3	0		0.00%	
20	Receiving Wells	370.3	8,101	0	5.56%	0.46%
21	Pumping Equipment	371.3	50,404	0	5.56%	0.46%
22	Other Plant & Misc. Equipmen	389.3	0	0	0.00%	

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Composite Rate Calculation: (Continued)		UPIS Balance 12/31/05			Depreciation Rate		Annual Depreciation Expense
		Adj Bal	Confr Prop	For Comp Calc	Annual	Monthly	
23	<b>TREATMENT AND DISPOSAL PLANT</b>						
24	Land & Land Rights	353.4	0	0	0.00%		
25	Structures & Improvements	354.4	Y	0	3.13%	0.26%	x
26	Power Generation Equipment	355.4	0	0	0.00%	0.00%	x
27	Treatment & Disposal Equipm	380.4	0	158,789	5.56%	0.46%	8,829 x
28	Plant Sewers	381.4	0	0	0.00%	0.00%	x
29	Outfall Sewer Lines	382.4	19,926	19,926	3.33%	0.28%	664 x
30	Other Plant & Misc. Equipment	389.4	Y	0	0.00%	0.00%	x
31	<b>RECLAIMED WATER TREATMENT PLANT</b>						
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	0.00%	0.00%	x
35	Pumping Equipment	371.5	0	0	5.56%	0.46%	x
36	Reuse Distribution Reservoirs	374.5	0	0	0.00%	0.00%	x
37	Treatment & Disposal Equipm	380.5	0	0	5.56%	0.46%	x
38	Plant Sewers	381.5	0	0	0.00%	0.00%	x
39	Other Plant & Misc. Equipment	389.5	0	0	0.00%		
40	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>						
41	Franchises	352.6	0	0	0.00%		
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	0.00%		
45	Reuse Services	366.6	Y	0	0.00%		
46	Reuse Meters & Meter Installa	367.6	0	0	0.00%		
47	Pumping Equipment	371.6	0	0	5.56%		
48	Reuse Transmission & Distr. S	375.6	Y	0	0.00%	0.00%	x
49	Other Plant & Misc. Equipment	389.6	0	0	0.00%		
50	<b>GENERAL PLANT</b>						
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	0	0	0.00%		
54	Computer Equipment	390.71	0	0	0.00%		
55	Transportation Equipment	391.7	0	0	0.00%		
56	Stores Equipment	392.7	0	0	0.00%		
57	Tools, Shop & Garage Equipm	393.7	0	0	0.00%		
58	Laboratory Equipment	394.7	0	0	0.00%		
59	Power Operated Equipment	395.7	0	0	0.00%		
60	Communication Equipment	396.7	0	0	0.00%		
61	Miscellaneous Equipment	397.7	0	0	0.00%		
62	Other Tangible Plant	398.7	0	0	0.00%		
							<b>Composite Rate</b>
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			258,040			13,397 5.19%

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		Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data																		
Line No.	Description				Annual Depr Rate	Mo Depr Rate														
	Cash CIAC:																			
64	Treatment & Disposal Equipment				5.19%	0.43%														
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)		Florida Public Service Commission		Schedule: A-12		Page: 14-12		Preparer:		Historic [x] or Projected [x]	
Schedule of Sewer Amortization of CIAC by Classification - 2006											
Calculate Amortization Rates for Calendar Year 2005											
Valencia Terrace - Sewer											
Docket No. 060368 - WS											
Schedule Year Ended: 2006											
Cash CIAC:											
1	Capacity Charges	271.1									
2	CIAC 1999 Acquisition										
3	Unclaimed Refunds										
4	Main Extl Charge (Coll Swr-Grav)										
5	Serv Install Charge (Svc to Cust)										
6	Reuse Meter Fees										
7	Total Cash CIAC										
8	Property CIAC 271.5										
9	Structures & Improvements	354.2									
10	Structures & Improvements (line 27)	354.40									
11	Collection Sewers - Force	360.2									
12	Collection Sewers - Gravity	361.2									
13	Services to Customers	363.2									
14	Lift Stations	370.3									
15	Pumping Equipment	371.3									
16	Reuse Services	366.6									
17	Reuse Transmission & Dist Mains	375.6									
18	Other Plant Misc Equip	389.2									
19	Other Plant Misc Equip (line 35)	389.40									
Composite Rate Calculation:											
1	INTANGIBLE PLANT	351.1									
2	Organization										
3	Franchises	392.1									
4	Other Plant & Misc. Equipment	389.1									
5	COLLECTION PLANT	353.2									
6	Land & Land Rights	2,460									
7	Structures & Improvements	354.2									
8	Power Generation Equipment	355.2									
9	Collection Sewers - Force	360.2									
10	Collection Sewers - Gravity	361.2									
11	Special Collecting Structures	362.2									
12	Services to Customers	363.2									
13	Flow Measuring Installations	365.2									
14	Other Plant & Misc. Equipment	369.2									
15	Other Plant & Misc. Equipment	389.2									
16	SYSTEM PUMPING PLANT	353.3									
17	Land & Land Rights	0									
18	Structures & Improvements	354.3									
19	Power Generation Equipments	355.3									
20	Receiving Wells	370.3									
21	Pumping Equipment	371.3									
22	Other Plant & Misc. Equipment	389.3									
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates =input field Schedule: A-12 Page: 14-12 Preparer:											
Line	Description	Original Cost	Useful Life (Years)	Annual Depn	Monthly Depn	Annual Expense	Monthly Expense	Depreciation Rate	Annual Rate	Monthly Rate	Categories-lines 22 to 35 below
1	Treatment & Disp Equip (see Composite Calc)		5.12%	5.12%	0.43%	5.12%	0.43%	5.12%	0.43%	0.43%	Treatment & Disp Equip (see Composite Calc)
2	Treatment & Disp Equip (see Composite Calc)		5.12%	5.12%	0.43%	5.12%	0.43%	5.12%	0.43%	0.43%	Treatment & Disp Equip (see Composite Calc)
3	Main Extension Charge	acct 361.2		2.22%	0.19%	2.22%	0.19%	2.22%	0.19%	0.19%	Main Extension Charge
4	Serv Install Charge (Svc to Cust)	acct 363.2		2.63%	0.22%	2.63%	0.22%	2.63%	0.22%	0.22%	Serv Install Charge
5	Meter Fees	acct 367.6		5.00%	0.42%	5.00%	0.42%	5.00%	0.42%	0.42%	Meter Fees
6	Reuse Meter Fees										Reuse Meter Fees
7	Property CIAC 271.5										Property CIAC 271.5
8	Structures & Improvements (line 27)			3.13%	0.26%	3.13%	0.26%	3.13%	0.26%	0.26%	Structures & Improvements (line 27)
9	Structures & Improvements			3.13%	0.26%	3.13%	0.26%	3.13%	0.26%	0.26%	Structures & Improvements
10	Structures & Improvements (line 27)			3.13%	0.26%	3.13%	0.26%	3.13%	0.26%	0.26%	Structures & Improvements (line 27)
11	Collection Sewers - Force			3.33%	0.28%	3.33%	0.28%	3.33%	0.28%	0.28%	Collection Sewers - Force
12	Collection Sewers - Gravity			2.22%	0.19%	2.22%	0.19%	2.22%	0.19%	0.19%	Collection Sewers - Gravity
13	Services to Customers			2.63%	0.22%	2.63%	0.22%	2.63%	0.22%	0.22%	Services to Customers
14	Lift Stations			3.33%	0.28%	3.33%	0.28%	3.33%	0.28%	0.28%	Lift Stations
15	Pumping Equipment			3.33%	0.28%	3.33%	0.28%	3.33%	0.28%	0.28%	Pumping Equipment
16	Reuse Services			2.50%	0.21%	2.50%	0.21%	2.50%	0.21%	0.21%	Reuse Services
17	Reuse Transmission & Dist Mains			2.33%	0.19%	2.33%	0.19%	2.33%	0.19%	0.19%	Reuse Transmission & Dist Mains
18	Other Plant Misc Equip			5.56%	0.46%	5.56%	0.46%	5.56%	0.46%	0.46%	Other Plant Misc Equip (line 35)
19	Other Plant Misc Equip (line 35)			5.56%	0.46%	5.56%	0.46%	5.56%	0.46%	0.46%	Other Plant Misc Equip (line 35)
20	Receiving Wells	8,101		5.00%	0	5.00%	0	5.00%	0	0	Receiving Wells
21	Pumping Equipment	50,404		5.56%	0.46%	5.56%	0.46%	5.56%	0.46%	0.46%	Pumping Equipment
22	Other Plant & Misc. Equipment	389.3									Other Plant & Misc. Equipment

Composite Rate Calculation: (Continued)				UPIS Balance 4/30/06			Depreciation Rate		Annual								
				Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Depreciation Expense								
23	<b>TREATMENT AND DISPOSAL PLANT</b>																
24	Land & Land Rights	353.4		0			0.00%										
25	Structures & Improvements	354.4	Y	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		158,789		158,789	5.56%	0.46%	8,822	x							
28	Plant Sewers	381.4		0		0	2.86%	0.24%	-	x							
29	Outfall Sewer Lines	382.4		19,926		19,926	3.33%	0.28%	664	x							
30	Other Plant & Misc. Equipment	389.4	Y	0		0	5.56%	0.46%	-	x							
31	<b>RECLAIMED WATER TREATMENT PLANT</b>																
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		0			2.70%	0.23%	-	x							
37	Treatment & Disposal Equipm	380.5		0		0	5.56%	0.46%	-	x							
38	Plant Sewers	381.5		0		0	2.86%	0.24%	-	x							
39	Other Plant & Misc. Equipment	389.5		0			5.56%										
40	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>																
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	Y	0	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	Y	0	0	0	2.33%	0.19%	-	x							
49	Other Plant & Misc. Equipment	389.6		0			5.56%										
50	<b>GENERAL PLANT</b>																
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		0			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		0			6.25%										
58	Laboratory Equipment	394.7		0			6.67%										
59	Power Operated Equipment	395.7		0			8.33%										
60	Communication Equipment	396.7		0			10.00%										
61	Miscellaneous Equipment	397.7		0			6.67%										
62	Other Tangible Plant	398.7		0			10.00%										
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization											(10,350)	258,040	13,207	Composite Rate 5.12%		



Schedule of Sewer Amortization of CIAC by Classification- 2006															Florida Public Service Commission		
Adjusted CIAC Balances- 2006															Schedule: A-12		
Valencia Terrace - 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 Equipm	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Main Extension Charge	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	
4	Service Installation Fees	650	650	650	650	650	650	650	650	650	650	650	650	650	650	650	
5	Total Cash CIAC	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	
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	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	

Schedule of Sewer Amortization of CIAC by Classification- 2006															Florida Public Service Commission	
CIAC Amortization Rates - 2006															Schedule: A-14	
Valencia Terrace - Sewer															Page: 2, wrk-3	
Docket No. 060368 - WS															Preparer:	
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories for 2006																
Schedule Year Ended: 2006																
Historic [x] or Projected [x]																
Line No.	Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Guideline Rates	(16) Guideline Lives
Cash CIAC:																
1	Treatment & Disposal Equipm	5.19%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	5.12%
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														
CIAC Amortization - CIAC Balances x Amort Rates - 2006														
Valencia Terrace - Sewer														
Docket No. 060368 - WS														
Schedule Year Ended: 2006														
Historic [x] or Projected [ ]														
Line No.	Description	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2006 Total
		=input field												
Explanation: Provide a Schedule showing additions to CIAC during 2006 from the date of Acquisition														
1	Cash CIAC:	96	96	96	96	94	94	94	94	94	94	94	94	1,139
2	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Main Extension Charge	4	4	4	4	4	4	4	4	4	4	4	4	45
5	Service Installation Fees	1	1	1	1	1	1	1	1	1	1	1	1	17
5	Total Cash CIAC	101	101	101	101	100	100	100	100	100	100	100	100	1,201
6	Property CIAC:	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Other Plant Misc Equip	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
16	Total Sewer CIAC	101	101	101	101	100	100	100	100	100	100	100	100	1,201
Schedule of Sewer Amortization of CIAC by Classification - 2006														
Adjustments to CIAC Amort Bal-2006														
Valencia Terrace - Sewer														
Docket No. 060368 - WS														
Schedule Year Ended: 2006														
Historic [x] or Projected [ ]														
Line No.	Description	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2006 Total
		=input field												
Explanation: Provide Adjustments to CIAC Amortatory Order balances, other than changes resulting from CIAC Additions for 2006														
1	Cash CIAC:	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Property CIAC:	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Other Plant Misc Equip	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

Schedule of Sewer Amortization of CIAC by Classification- 2006 Adjusted Accum Amort of CIAC Balances- 2006													Florida Public Service Commission		
Valencia Terrace - Sewer Docket No. 060368 - WS Schedule Year Ended: 2006 Historic [x] or Projected [x]													Schedule: A-14 Page: 2, wrk-8 Preparer:		
Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average.															
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year End 12/31/06	(15) Average Balance
Cash CIAC:															
1	Treatment & Disposal Equipm	11,242	11,338	11,434	11,529	11,625	11,720	11,814	11,909	12,003	12,098	12,192	12,287	12,381	11,813
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	268	272	276	280	283	287	291	295	298	302	306	310	314	291
4	Service Installation Fees	14	16	17	19	20	21	23	24	26	27	28	30	31	23
5	Total Cash CIAC	11,525	11,626	11,727	11,828	11,929	12,028	12,128	12,228	12,327	12,427	12,527	12,626	12,726	12,127
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	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264
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	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264
16	Total Sewer CIAC	12,788	12,889	12,990	13,091	13,192	13,292	13,392	13,491	13,591	13,691	13,790	13,890	13,990	13,391

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	12,530	12,592	12,654	12,716	12,779	12,848	12,917	12,986	13,055	13,124	13,193	13,262	13,331	12,922
2	Meter Fees	(555)	(551)	(547)	(544)	(540)	(535)	(531)	(527)	(523)	(518)	(514)	(510)	(506)	(531)
3	Main Extension Charge	175	179	182	185	188	192	195	199	202	206	209	213	216	195
4	Service Installation Fees	85	87	89	92	94	96	99	101	103	106	108	110	113	99
5	Total Cash	12,234	12,306	12,378	12,450	12,521	12,600	12,680	12,759	12,838	12,917	12,996	13,075	13,154	12,685
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	1,969	1,997	2,025	2,053	2,081	2,111	2,140	2,170	2,199	2,229	2,258	2,288	2,317	2,141
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	1,969	1,997	2,025	2,053	2,081	2,111	2,140	2,170	2,199	2,229	2,258	2,288	2,317	2,141
12	Total Water	14,203	14,303	14,403	14,503	14,603	14,711	14,820	14,928	15,037	15,146	15,254	15,363	15,472	14,827
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	11,242	11,338	11,434	11,529	11,625	11,720	11,814	11,909	12,003	12,098	12,192	12,287	12,381	11,813
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	268	272	276	280	283	287	291	295	298	302	306	310	314	291
16	Service Installation Fees	14	16	17	19	20	21	23	24	26	27	28	30	31	23
17	Total Cash	11,525	11,626	11,727	11,828	11,929	12,028	12,128	12,228	12,327	12,427	12,527	12,626	12,726	12,127
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	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264
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	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264
28	Total Sewer	12,788	12,889	12,990	13,091	13,192	13,292	13,392	13,491	13,591	13,691	13,790	13,890	13,990	13,391

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CALCULATE CIAC AMORTIZATION RATES- January thru December 2007

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

Florida Public Service Commission

Valencia Terrace - Sewer  
 Docket No. 060368 - WS  
 Schedule Year Ended: 2007  
 Historic [ ] or Projected [X]

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

Schedule: A-12  
 Page:  
 Preparer:

=input field

Annual Dep'n Rate  
 Monthly Dep'n Rate

Categories-lines 22 to 35 below

				Annual Dep'n Rate	Monthly Dep'n Rate
1	Cash CIAC				
1	Capacity Charges 271.1		Treatment & Disp Equip (see Composite Calc)	4.98%	0.41%
2	CIAC-1999 Acquisition		Treatment & Disp Equip (see Composite Calc)	4.98%	0.41%
3	Unclaimed Refunds		Treatment & Disp Equip (see Composite Calc)	4.98%	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	5.00%	0.42%
7	Total Cash CIAC				
8	Property CIAC 271.5	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	3.33%	0.28%
15	Pumping Equipment	371.3	Pumping Equipment	5.56%	0.46%
16	Reuse Services	366.6	Reuse Services	2.50%	0.21%
17	Reuse Transmission & Dist Mains	375.6	Reuse Transmission & Dist Mains	2.33%	0.19%
18	Other Plant Misc Equip	389.2	Other Plant Misc Equip (line 35)	5.56%	0.46%
19	Other Plant Misc Equip	389.40	Other Plant Misc Equip (line 35)	5.56%	0.46%

Composite Rate Calculation:

	Adj Bal	UPIS Balance 12/31/06	Confr Prop	For Comp Calc	Depreciation Rate		Depreciation Expense	
					Annual	Monthly		
1	INTANGIBLE PLANT	V						
2	Organization	351.1	0		2.50%			
3	Franchises	352.1	0		2.50%			
4	Other Plant & Misc. Equipment	389.1	0		5.56%			
5	COLLECTION PLANT				0.00%			
6	Land & Land Rights	353.2	2,460		0.00%			
7	Structures & Improvements	354.2	56,434	56,434	3.13%	0.26%	1,764 x	
8	Power Generation Equipment	355.2	0		5.00%			
9	Collection Sewers- Force	360.2	15,318	0	3.33%			
10	Collection Sewers- Gravity	361.2	158,083	(10,350)	2.22%			
11	Special Collecting Structures	362.2	0	0	2.50%	0.21%	x	
12	Services to Customers	363.2	27,805	0	2.63%			
13	Flow Measuring Devices	364.2	1,665		20.00%			
14	Flow Measuring Installations	365.2	0		2.63%			
15	Other Plant & Misc. Equipment	389.2	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	0	0	3.13%	0.26%	x	
19	Power Generation Equipment	355.3	0		5.00%			
20	Receiving Wells	370.3	8,101	0	8,101	3.33%	0.28%	270 x
21	Pumping Equipment	371.3	50,404	0	50,404	5.56%	0.46%	2,800 x
22	Other Plant & Misc. Equipment	389.3	0		5.56%			

Composite Rate Calculation: (Continued)		UPIS Balance 12/31/06			Depreciation Rate		Annual
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Depreciation Expense
<b>TREATMENT AND DISPOSAL PLANT</b>							
23	Land & Land Rights	353.4	0	0	0.00%		
24	Structures & Improvements	354.4	Y	0	3.13%	0.26%	x
25	Power Generation Equipment	355.4		0	5.00%	0.42%	x
26	Treatment & Disposal Equipment	380.4		208,789	5.56%	0.46%	11,599 x
27	Plant Sewers	381.4		0	2.86%	0.24%	x
28	Outfall Sewer Lines	382.4		19,926	3.33%	0.28%	664 x
29	Other Plant & Misc. Equipment	389.4	Y	0	5.56%	0.46%	x
30	RECLAIMED WATER TREATMENT PLANT						
31	Land & Land Rights	353.5		0	0.00%		
32	Structures & Improvements	354.5		0	3.13%	0.26%	x
33	Power Generation Equipment	355.5		0	5.00%	0.42%	x
34	Pumping Equipment	371.5		0	5.56%	0.46%	x
35	Reuse Distribution Reservoirs	374.5		0	2.70%	0.23%	
36	Treatment & Disposal Equipment	380.5		0	5.56%	0.46%	x
37	Plant Sewers	381.5		0	2.86%	0.24%	x
38	Other Plant & Misc. Equipment	389.5		0	5.56%		
39	RECLAIMED WATER DISTRIBUTION PLANT						
40	Franchises	352.6		0	2.50%		
41	Land & Land Rights	353.6		0	0.00%		
42	Structures & Improvements	354.6		0	3.13%	0.26%	x
43	Power Generation Equipment	355.6		0	5.00%		
44	Reuse Services	366.6	Y	0	2.50%		
45	Reuse Meters & Meter Installation	367.6		0	5.00%		
46	Pumping Equipment	371.6		0	5.56%		
47	Reuse Transmission & Distr. Sys.	375.6	Y	0	2.33%	0.19%	x
48	Other Plant & Misc. Equipment	389.6		0	5.56%		
49	GENERAL PLANT						
50	Land & Land Rights	353.7		0	0.00%		
51	Structures & Improvements	354.7		0	3.13%	0.26%	x
52	Office Furniture & Equipment	390.7		0	6.67%		
53	Computer Equipment	390.71		0	16.67%		
54	Transportation Equipment	391.7		0	16.67%		
55	Stores Equipment	392.7		0	5.56%		
56	Tools, Shop & Garage Equipment	393.7		0	6.25%		
57	Laboratory Equipment	394.7		0	6.67%		
58	Power Operated Equipment	395.7		0	8.33%		
59	Communication Equipment	396.7		0	10.00%		
60	Miscellaneous Equipment	397.7		0	6.67%		
61	Other Tangible Plant	398.7		0	10.00%		
62							
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization		(10,350)	343,654			17,097 Composite Rate 4.98%
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				4.98%	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%	

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Schedule of Sewer Amortization of CIAC by Classification- 2007														Florida Public Service Commission		
Adjusted CIAC Balances- 2007														Schedule: A-12		
Valencia Terrace - 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	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027
4	Service Installation Fees	650	650	650	650	650	650	650	650	650	650	650	650	650	650	650
5	Total Cash CIAC	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829
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	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350
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 Mains	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	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350
16	Total Water CIAC	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179

Schedule of Sewer Amortization of CIAC by Classification- 2007														Florida Public Service Commission		
CIAC Amortization Rates - 2005														Schedule: A-14		
Valencia Terrace - Sewer														Page: 2, wrk-3		
Docket No. 060368 - WS														Preparer:		
Explanation: Provide a Schedule showing Amortization Rates by CIAC																
Categories																
Historic [ ] or Projected [X]																
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Cash CIAC:																
1	Treatment & Disposal Equipment	4.98%	0.41%	0.41%	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%	0.42%	0.42%
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	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%	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%	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%	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%	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%	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%	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%	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%	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%	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%	0.46%	0.46%

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Schedule of Sewer Amortization of CIAC by Classification- 2007															Florida Public Service Commission		
CIAC Amortization- 2007															Schedule: A-14		
Valencia Terrace - Sewer															Page: 2, wrk-4		
Docket No. 060368 - WS															Preparer:		
Schedule Year Ended: 2007																	
Historic [ ] or Projected [X]																	
Explanation: Provide a Schedule showing additions to CIAC during 2007																	
Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total		
Cash CIAC:																	
1	Treatment & Disposal Equipment		92	92	92	92	92	92	92	92	92	92	92	92	92	1,102	
2	Meter Fees		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Main Extension Charge		4	4	4	4	4	4	4	4	4	4	4	4	4	45	
4	Service Installation Fees		1	1	1	1	1	1	1	1	1	1	1	1	1	17	
5	Total Cash CIAC		97	97	97	97	97	97	97	97	97	97	97	97	97	1,164	
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		19	19	19	19	19	19	19	19	19	19	19	19	19	230	
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		19	19	19	19	19	19	19	19	19	19	19	19	19	230	
16	Total Sewer CIAC		116	116	116	116	116	116	116	116	116	116	116	116	116	1,394	
Schedule of Sewer Amortization of CIAC by Classification- 2007																	
Adjustments to CIAC Amort Bal-2007																	
Valencia Terrace - Sewer																	
Docket No. 060368 - WS																	
Schedule Year Ended: 2007																	
Historic [ ] or Projected [X]																	
Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2007																	
Florida Public Service Commission																	
Schedule: A-14																	
Page: 2, wrk-5																	
Preparer:																	
Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 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- 2007 Adjusted Accum Amort of CIAC Balances- 2007													Florida Public Service Commission		
Valencia Terrace - Sewer											Schedule:	A-14			
Docket No. 060368 - WS											Page:	2, wrk-8			
Schedule Year Ended: 2007											Preparer:				
Historic [ ] or Projected [X]											Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average.				
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	12,381	12,473	12,565	12,657	12,749	12,840	12,932	13,024	13,116	13,208	13,300	13,391	13,483	12,932
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	314	317	321	325	329	332	336	340	344	347	351	355	359	336
4	Service Installation Fees	31	33	34	36	37	38	40	41	43	44	46	47	48	40
5	Total Cash CIAC	12,726	12,823	12,920	13,017	13,114	13,211	13,308	13,405	13,502	13,599	13,696	13,793	13,890	13,308
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	1,264	1,283	1,302	1,321	1,340	1,359	1,379	1,398	1,417	1,436	1,455	1,474	1,494	1,379
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	1,264	1,283	1,302	1,321	1,340	1,359	1,379	1,398	1,417	1,436	1,455	1,474	1,494	1,379
16	Total Sewer CIAC	13,990	14,106	14,222	14,338	14,454	14,571	14,687	14,803	14,919	15,035	15,152	15,268	15,384	14,687

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Valencia Terrace

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
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	13,331	13,395	13,459	13,523	13,587	13,651	13,714	13,778	13,842	13,906	13,970	14,034	14,098	13,714
2	Meter Fees	(506)	(501)	(497)	(493)	(489)	(484)	(480)	(476)	(472)	(467)	(463)	(459)	(455)	(480)
3	Main Extension Charge	216	220	224	229	233	237	241	246	250	254	258	263	267	241
4	Service Installation Fees	113	115	117	120	122	124	127	129	131	134	136	138	141	127
5	Total Cash	13,154	13,229	13,304	13,378	13,453	13,528	13,602	13,677	13,752	13,826	13,901	13,976	14,051	13,602
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	2,317	2,347	2,376	2,406	2,435	2,465	2,494	2,524	2,553	2,583	2,612	2,642	2,671	2,494
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	2,317	2,347	2,376	2,406	2,435	2,465	2,494	2,524	2,553	2,583	2,612	2,642	2,671	2,494
12	Total Water	15,472	15,576	15,680	15,784	15,888	15,992	16,097	16,201	16,305	16,409	16,513	16,618	16,722	16,097
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	12,381	12,473	12,565	12,657	12,749	12,840	12,932	13,024	13,116	13,208	13,300	13,391	13,483	12,932
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	314	317	321	325	329	332	336	340	344	347	351	355	359	336
16	Service Installation Fees	31	33	34	36	37	38	40	41	43	44	46	47	48	40
17	Total Cash	12,726	12,823	12,920	13,017	13,114	13,211	13,308	13,405	13,502	13,599	13,696	13,793	13,890	13,308
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	1,264	1,283	1,302	1,321	1,340	1,359	1,379	1,398	1,417	1,436	1,455	1,474	1,494	1,379
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	1,264	1,283	1,302	1,321	1,340	1,359	1,379	1,398	1,417	1,436	1,455	1,474	1,494	1,379
28	Total Sewer	13,990	14,106	14,222	14,338	14,454	14,571	14,687	14,803	14,919	15,035	15,152	15,268	15,384	14,687

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