

12/13/2006 18:48

ORIGINAL

Zephyr Shores - Sewer

Docket No. 060368 - WS

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

Pasco County, Florida

Rate Base Workpapers

Utility Plant in Service

Accumulated Depreciation

CIAC

Accumulated Amortization of CIAC

DOCUMENT NUMBER - DATE

00741 JAN 24 5

FPSC-COMMISSION CLERK



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1/4/2007 9:43					
Index of Rate Base Workpapers- UPIS, Accum Depr, CIAC, Accum Amort of CIAC					
Describe Workpaper	FWS		ASI		
	Water	Sewer	Water	Sewer	
	Page ref	Page ref	Page ref	Page ref	
Company Header Sheet	1	1	1	1	
Index Page	2 a,b	2 a,b	2 a,b	2 a,b	
Utility Plant in Service					
Per Books- by month					
2004	3	3	N/A	N/A	
2005	4 a,b	4 a,b	4 a,b	4 a,b	
2006	5	5	5	5	
Details of changes and year end balances since Rate Base last established through 12/31/07					
	6	6	6 a,b	6 a,b	
Adjusted Balances					
2004					
Amendatory Order Balances	7	7	N/A	N/A	
CWIP to Plant	8	8	N/A	N/A	
Retirements	9	9	N/A	N/A	
Adjustments	10	10	N/A	N/A	
2004 Monthly Balances-Adjusted	11	11	N/A	N/A	
2005					
CWIP to Plant	12	12	N/A	N/A	
Retirements	13	13	N/A	N/A	
Adjustments	14	14	14	14	
a,b 2005 Monthly Balances-Adjusted	15 a,b	15 a,b	15 a,b	15 a,b	
2006					
CWIP to Plant	16	16	16	16	
Retirements	17	17	17	17	
Adjustments	18	18	18	18	
a,b 2006 Monthly Balances-Adjusted	19 a,b	19 a,b	19 a,b	19 a,b	
2007					
CWIP to Plant	20	20	20	20	
Retirements	21	21	21	21	
Adjustments	22	22	22	22	
a,b 2007 Monthly Balances-Adjusted	23 a,b	23 a,b	23 a,b	23 a,b	
Accumulated Depreciation					
Per Books- by month					
2004	24	24	N/A	N/A	
2005	25 a,b	25 a,b	25 a,b	25 a,b	
2006	26	26	26	26	
Details of changes and year end balances since Rate Base last established through 12/31/07					
	27	27	27 a,b	27 a,b	
Adjusted Balances					
2004					
Amendatory Order Balances	28	28	N/A	N/A	
Depreciable Plant	29	29	N/A	N/A	
Depreciation Rates	30	30	N/A	N/A	
Depreciation Expense	31	31	N/A	N/A	
Retirements	32	32	N/A	N/A	
Adjustments	33	33	N/A	N/A	
2004 Monthly Balances-Adjusted	34	34	N/A	N/A	
2005					
Depreciable Plant	35	35	N/A	N/A	
Depreciation Rates	36	36	N/A	N/A	
Depreciation Expense	37	37	N/A	N/A	
Retirements	38	38	N/A	N/A	
Adjustments	39	39	39	39	
2005 Monthly Balances-Adjusted	40 a,b	40 a,b	40 a,b	40 a,b	
2006					
Depreciable Plant	41	41	41	41	
Depreciation Rates	42	42	42	42	
Depreciation Expense	43	43	43	43	
Retirements	44	44	44	44	
Adjustments	45	45	45	45	
2006 Monthly Balances-Adjusted	46 a,b	46 a,b	46 a,b	46 a,b	
2007					
Depreciable Plant	47	47	47	47	
Depreciation Rates	48	48	48	48	
Depreciation Expense	49	49	49	49	
Retirements	50	50	50	50	
Adjustments	51	51	51	51	
2007 Monthly Balances-Adjusted	52 a,b	52 a,b	52 a,b	52 a,b	
Note: pages above marked "a" refer to Rate Base Workpapers which exclude Admin level IT amounts which benefit all Florida systems.					
Pages marked "b" are MFR pages which include appropriate amounts as "Computer Equipment" (acct 340.51).					



C:\Documents and Settings\mlen\Florida Case_2006\10p Index 1.xls\Sheet1					1/4/2007 9:43	
Index of Rate Base Workpapers- UPIS, Accum Depr, CIAC, Accum Amort of CIAC						
		FWS		ASI		
	Describe Workpaper	Water	Sewer	Water	Sewer	
		<small>Page ref</small>	<small>Page ref</small>	<small>Page ref</small>	<small>Page ref</small>	
CIAC						
	Per Books- by month					
	2004	53	53	N/A	N/A	
	2005	54 a,b	54 a,b	54 a,b	54 a,b	
	2006	55	55	55	55	
	Details of changes and year end balances since Rate Base last established through 12/31/07	56	56	56 a,b	56 a,b	
	Adjusted Balances					
2004						
	FWS Amendatory Order Balances, or ASI 12/31/04 balances -assigned to categories	57	57	57	57	
	Amendatory Order Balances	58	58	N/A	N/A	
	CIAC Additions	59	59	N/A	N/A	
	Adjustments	60	60	N/A	N/A	
	Adjusted CIAC Balances	61	61	N/A	N/A	
2005						
	CIAC Additions	62	62	62	62	
	Adjustments	62	62	62	62	
	Adjusted CIAC Balances	63 a,b	63 a,b	63 a,b	63 a,b	
2006						
	CIAC Additions	64	64	64	64	
	Adjustments	64	64	64	64	
	Adjusted CIAC Balances	65 a,b	65 a,b	65 a,b	65 a,b	
2007						
	CIAC Additions	66	66	66	66	
	Adjustments	66	66	66	66	
	Adjusted CIAC Balances	67 a,b	67 a,b	67 a,b	67 a,b	
Accumulated Amort of CIAC						
	Per Books- by month					
	2004	68	68	N/A	N/A	
	2005	69 a,b	69 a,b	69 a,b	69 a,b	
	2006	70	70	70	70	
	Details of changes and year end balances since Rate Base last established through 12/31/07	71	71	71 a,b	71 a,b	
	Adjusted Balances					
2004						
	FWS Amendatory Order Balances, or ASI 12/31/04 balances -assigned to categories	72	72	72	72	
	Amendatory Order Balances	73	73	N/A	N/A	
	Calculate Amort Rates eff 6/30/04	74-76	74-76	N/A	N/A	
	CIAC Balances	77	77	N/A	N/A	
	Amortization Rates	77	77	N/A	N/A	
	Amortization Expense	78	78	N/A	N/A	
	Adjustments	78	78	N/A	N/A	
	2004 Monthly Balances	79	79	N/A	N/A	
2005						
	Calculate Amort Rates eff 1/1/05	80-82	80,81	80-82	80,81	
	CIAC Balances	83	83	83	83	
	Amortization Rates	83	83	83	83	
	Amortization Expense	84	84	84	84	
	Adjustments	84	84	84	84	
	2005 Monthly Balances	85 a,b	85 a,b	85 a,b	85 a,b	
2006						
	Calculate Amort Rates eff 1/1/06	86-88	86-88	86,87	86,87	
	Calculate Amort Rates eff 5/1/06	89-91	89,90	N/A	N/A	
	CIAC Balances	92	92	92	92	
	Amortization Rates	92	92	92	92	
	Amortization Expense	93	93	93	93	
	Adjustments	93	93	93	93	
	2006 Monthly Balances	94 a,b	94 a,b	94 a,b	94 a,b	
2007						
	Calculate Amort Rates eff 1/1/07	95-97	95-96	95,96	95,96	
	CIAC Balances	98	98	98	98	
	Amortization Rates	98	98	98	98	
	Amortization Expense	99	99	99	99	
	Adjustments	99	99	99	99	
	2006 Monthly Balances	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 June through December Balances - 2004		-Input field		Florida Public Service Commission						
Line No.	Acct No.	Account Name	6432	FWS	Zephyr Shores - Sewer					
			101	6432	2 of 8					
			Preparer: <name>							
Zephyr Shores - Sewer										
Docket No. 060368 - WS										
Explanation: Provide UPS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc.										
Schedule Year Ended: 2004										
Historic [x] or Projected []										
back to 6/30/04 are needed since adjustments to book balances are made beginning that date.										
Line No.	Acct No.	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1		INTANGIBLE PLANT								
2	351.1	Organizations								
3	352.1	Franchises								
4	385.1	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	366.2	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	360.3	Pumping Equipment								
22	361.3	Other Plant & Misc. Equipment								
23		TREATMENT AND DISPOSAL PLANT								
24	352.4	Land & Land Rights								
25	354.4	Structures & Improvements								
26	355.4	Power Generation Equipment								
27	360.4	Treatment & Disposal Equipment								
28	381.4	Plant Sewers								
29	382.4	Outfall Sewer Lines								
30	386.4	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	390.7	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	Recreation Equipment								
62	398.7	Other Tangible Plant								
63		TOTAL	0	0	0	0	0	0	0	0

Schedule of Sewer Plant in Service By Primary Account- 2005															Florida Public Service Commission		
Monthly UPIS Balances per Books- 2005															Schedule: A-6		
Zephyr Shores - Sewer															Page: 5 of 8		
Docket No. 060368 - WS															Preparer: <name>		
Schedule Year Ended: 2005																	
Historic [x] or Projected []																	
Explanation: Provide UPIS balances by account for the period beginning 12/31/04 through 12/31/05, and 13 month Average.																	
Input field																	
101 6432 FWS Zephyr Shores - Sewer																	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)			
Line No.	Acct No.	AccountName	Prior Year 12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	Average Balance	
1		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															
6	353.2	Land & Land Rights	0													0	
7	354.2	Structures & Improvements	0													0	
8	355.2	Power Generation Equipment	0													0	
9	360.2	Collection Sewers - Force	0													0	
10	361.2	Collection Sewers - Gravity	0													0	
11	362.2	Special Collecting Structures	0													0	
12	363.2	Services to Customers	0													0	
13	364.2	Flow Measuring Devices	0													0	
14	365.2	Flow Measuring Installations	0													0	
15	389.2	Other Plant & Misc. Equipment	0													0	
16		SYSTEM PUMPING PLANT															
17	353.3	Land & Land Rights	0													0	
18	354.3	Structures & Improvements	0													0	
19	355.3	Power Generation Equipment	0													0	
20	370.3	Receiving Wells	0													0	
21	371.3	Pumping Equipment	0													0	
22	389.3	Other Plant & Misc. Equipment	0													0	
23		TREATMENT AND DISPOSAL PLANT															
24	353.4	Land & Land Rights	0													0	
25	354.4	Structures & Improvements	0													0	
26	355.4	Power Generation Equipment	0													0	
27	380.4	Treatment & Disposal Equipment	0													0	
28	381.4	Plant Sewers	0													0	
29	382.4	Outfall Sewer Lines	0													0	
30	389.4	Other Plant & Misc. Equipment	0													0	
31		RECLAIMED WATER TREATMENT PLANT															
32	353.5	Land & Land Rights	0													0	
33	354.5	Structures & Improvements	0													0	
34	355.5	Power Generation Equipment	0													0	
35	371.5	Pumping Equipment	0													0	
36	374.5	Reuse Distribution Reservoirs	0													0	
37	380.5	Treatment & Disposal Equipment	0													0	
38	381.5	Plant Sewers	0													0	
39	389.5	Other Plant & Misc. Equipment	0													0	
40		RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6	Franchises	0													0	
42	353.6	Land & Land Rights	0													0	
43	354.6	Structures & Improvements	0													0	
44	355.6	Power Generation Equipment	0													0	
45	366.6	Reuse Services	0													0	
46	367.6	Reuse Meters & Meter Installations	0													0	
47	371.6	Pumping Equipment	0													0	
48	375.6	Reuse Transmission & Distr. Sys.	0													0	
49	389.6	Other Plant & Misc. Equipment	0													0	
50		GENERAL PLANT															
51	353.7	Land & Land Rights	0													0	
52	354.7	Structures & Improvements	0													0	
53	390.7	Office Furniture & Equipment	0													0	
54	390.71	Computer Equipment	0													0	
55	391.7	Transportation Equipment	0													0	
56	392.7	Stores Equipment	0													0	
57	393.7	Tools, Shop & Garage Equipment	0													0	
58	394.7	Laboratory Equipment	0													0	
59	395.7	Power Operated Equipment	0													0	
60	396.7	Communication Equipment	0													0	
61	397.7	Miscellaneous Equipment	0													0	
62	398.7	Other Tangible Plant	0													0	
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

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Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

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

Schedule: A-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.	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	390.5	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								
		=Input field						
Zephyr Shores - Sewer		101	6432	FWS	Zephyr Shores - Sewer			
Docket No. 060368 -WS		Explanation: Provide UPIS balances by account for the period beginning 12/31/05 through 12/31/06, and 13 month Average.						
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					2,695
3	352.1	Franchises	0					503
4	389.1	Other Plant & Misc. Equipment	0					0
5		COLLECTION PLANT						
6	353.2	Land & Land Rights	0					42,036
7	354.2	Structures & Improvements	0					0
8	355.2	Power Generation Equipment	0					0
9	360.2	Collection Sewers - Force	0					131,669
10	361.2	Collection Sewers - Gravity	0					3,349
11	362.2	Special Collecting Structures	0					0
12	363.2	Services to Customers	0					1,304
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					29,781
21	371.3	Pumping Equipment	0					2,319
22	389.3	Other Plant & Misc. Equipment	0					0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	0					1,348
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	392.4	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					128,156
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					646
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	345,006

5

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

Florida Public Service Commission

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

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

Explanation: Schedule A-4 continued

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

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

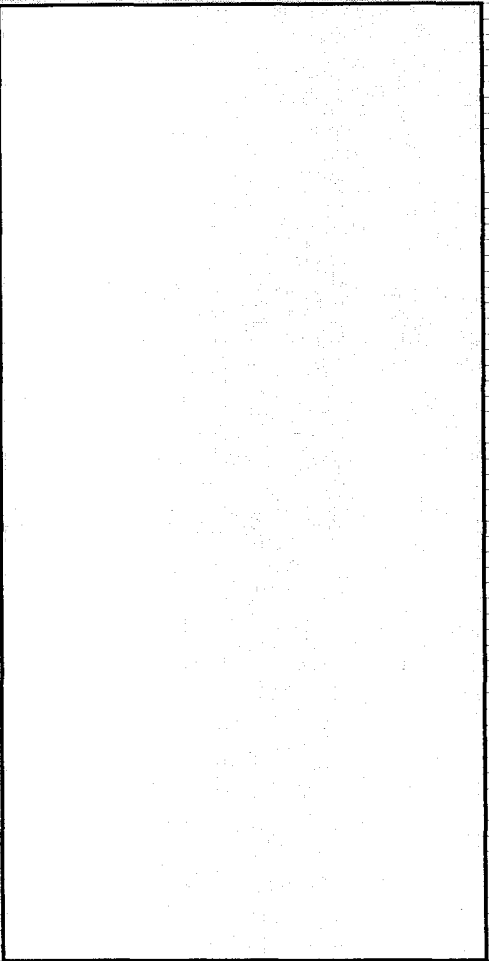
Schedule of Sewer Plant in Service By Primary Account- 2004								Florida Public Service Commission							
Amendatory Order Balances as of 6/30/04								Schedule: A-6							
Zephyr Shores - Sewer								Page: 5 of 8							
Docket No. 060368 - WS								Preparer: <name>							
Schedule Year Ended: 2004								Explanation: Provide UPIS balances by account for the period beginning 6/30/04							
Historic [x] or Projected []								when the Florida Water Services properties were acquired by AQUA, Inc.							
								The balances as of 6/30/04 should be from the PSC's Amendatory Order issued Feb 27, 2006.							
								=input field							
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	From Amend Ord												
2	351.1	Organization	2,695	2,695	2,695	2,695	2,695	2,695	2,695						
3	352.1	Franchises	503	503	503	503	503	503	503						
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0						
5		COLLECTION PLANT													
6	353.2	Land & Land Rights	43,036	43,036	43,036	43,036	43,036	43,036	43,036						
7	354.2	Structures & Improvements	0	0	0	0	0	0	0						
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0						
9	360.2	Collection Sewers - Force	131,669	131,669	131,669	131,669	131,669	131,669	131,669						
10	361.2	Collection Sewers - Gravity	3,349	3,349	3,349	3,349	3,349	3,349	3,349						
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0						
12	363.2	Services to Customers	1,304	1,304	1,304	1,304	1,304	1,304	1,304						
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0						
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0						
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0						
16		SYSTEM PUMPING PLANT													
17	353.3	Land & Land Rights	0	0	0	0	0	0	0						
18	354.3	Structures & Improvements	0	0	0	0	0	0	0						
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0						
20	370.3	Receiving Wells	29,781	29,781	29,781	29,781	29,781	29,781	29,781						
21	371.3	Pumping Equipment	128,156	128,156	128,156	128,156	128,156	128,156	128,156						
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	1,348	1,348	1,348	1,348	1,348	1,348	1,348						
25	354.4	Structures & Improvements	0	0	0	0	0	0	0						
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0						
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0						
28	381.4	Plant Sewers	0	0	0	0	0	0	0						
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0						
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0						
31		RECLAIMED WATER TREATMENT PLANT													
32	353.5	Land & Land Rights	0	0	0	0	0	0	0						
33	354.5	Structures & Improvements	0	0	0	0	0	0	0						
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0						
35	371.5	Pumping Equipment	0	0	0	0	0	0	0						
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0						
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0						
38	381.5	Plant Sewers	0	0	0	0	0	0	0						
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0						
40		RECLAIMED WATER DISTRIBUTION PLANT													
41	352.6	Franchises	0	0	0	0	0	0	0						
42	353.6	Land & Land Rights	0	0	0	0	0	0	0						
43	354.6	Structures & Improvements	0	0	0	0	0	0	0						
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0						
45	366.6	Reuse Services	0	0	0	0	0	0	0						
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0						
47	371.6	Pumping Equipment	0	0	0	0	0	0	0						
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0						
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0						
50		GENERAL PLANT													
51	353.7	Land & Land Rights	0	0	0	0	0	0	0						
52	354.7	Structures & Improvements	0	0	0	0	0	0	0						
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0						
54	390.71	Computer Equipment	0	0	0	0	0	0	0						
55	391.7	Transportation Equipment	0	0	0	0	0	0	0						
56	392.7	Stores Equipment	0	0	0	0	0	0	0						
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0						
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0						
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0						
60	396.7	Communication Equipment	0	0	0	0	0	0	0						
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0						
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0						
63		TOTAL	341,841	341,841	341,841	341,841	341,841	341,841	341,841						

Schedule of Sewer Plant in Service By Primary Account, 2004 CWIP to Plant - July through December 2004		Florida Public Service Commission												
Line No.	Acct No.	Account Name	-input field											
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Schedule: A-5 Page: 6 of 8 Preparer: <name>			
Zephyr Shores - Sewer Docket No. 000368 - WS Schedule Year Ended: 2004 Historic [X] or Projected []			Explanation: Provide 2004 amounts for projects that were physically placed in service after acquisition 8/30/04.											
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1		INTANGIBLE PLANT												
2	351.1	Organization												
3	352.1	Franchise												
4	360.1	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	360.4	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	389.5	Other Plant & Misc. Equipment												
39		RECLAIMED WATER DISTRIBUTION PLANT												
40	353.6	Land & Land Rights												
41	354.6	Structures & Improvements												
42	355.6	Power Generation Equipment												
43	366.6	Reuse Services												
44	367.6	Reuse Meters & Meter Installations												
45	371.6	Pumping Equipment												
46	375.6	Reuse Transmission & Distr. Sys.												
47	389.6	Other Plant & Misc. Equipment												
48		GENERAL PLANT												
49	353.7	Land & Land Rights												
50	354.7	Structures & Improvements												
51	355.7	Power Generation Equipment												
52	390.7	Office Furniture & Equipment												
53	390.7	Computer Equipment												
54	391.7	Transportation Equipment												
55	392.7	Stores Equipment												
56	393.7	Tools, Shop & Garage Equipment												
57	394.7	Laboratory Equipment												
58	395.7	Power Operated Equipment												
59	396.7	Miscellaneous Equipment												
60	397.7	Communication Equipment												
61	398.7	Other Tangible Plant												
62		TOTAL	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

Schedule of Sewer Plant in Service By Primary Account- 2004								Florida Public Service Commission							
Retirements-July through December 2004															
Zephyr Shores - Sewer								=input field							
Docket No. 060368 - WS								Explanation: Provide Retirements that were physically made							
Schedule Year Ended: 2004								after the date of Acquisition 6/30/04.							
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 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 Plant in Service By Primary Account- 2004										Florida Public Service Commission	
Adjustments to UPIS-July through December 2004										Schedule: A-6	
Zephyr Shores - Sewer										Page: 8 of 8	
Docket No. 060368 - WS										Preparer: <name>	
Schedule Year Ended: 2004											
Historic [x] or Projected []											
Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2004 since the date of Acquisition 6/30/04.											
Line No.	Acct No.	(1) AccountName	(2)	(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									
28	381.4	Plant Sewers									
29	382.4	Outfall Sewer Lines									
30	389.4	Other Plant & Misc. Equipment									
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights									
33	354.5	Structures & Improvements									
34	355.5	Power Generation Equipment									
35	371.5	Pumping Equipment									
36	374.5	Reuse Distribution Reservoirs									
37	380.5	Treatment & Disposal Equipment									
38	381.5	Plant Sewers									
39	389.5	Other Plant & Misc. Equipment									
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises									
42	353.6	Land & Land Rights									
43	354.6	Structures & Improvements									
44	355.6	Power Generation Equipment									
45	366.6	Reuse Services									
46	367.6	Reuse Meters & Meter Installations									
47	371.6	Pumping Equipment									
48	375.6	Reuse Transmission & Distr. Sys.									
49	389.6	Other Plant & Misc. Equipment									
50		GENERAL PLANT									
51	353.7	Land & Land Rights									
52	354.7	Structures & Improvements									
53	390.7	Office Furniture & Equipment									
54	390.71	Computer Equipment									
55	391.7	Transportation Equipment									
56	392.7	Stores Equipment									
57	393.7	Tools, Shop & Garage Equipment									
58	394.7	Laboratory Equipment									
59	395.7	Power Operated Equipment									
60	396.7	Communication Equipment									
61	397.7	Miscellaneous Equipment									
62	398.7	Other Tangible Plant									
63		TOTAL		0	0	0	0	0	0		



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Florida Public Service Commission

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

Zephyr Shores - Sewer
Docket No. 060368 - WS
Schedule Year Ended: 2004
Historic [X] or Projected []
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.
back to 6/30/04 are needed since adjustments to book balances are made beginning that date.

Line	Acct	No.	AccountName	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1			INTANGIBLE PLANT	2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695
2			351.1 Organization	503	503	503	503	503	503	503	503
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	43,036	43,036	43,036	43,036	43,036	43,036	43,036	43,036
6			353.2 Land & Land Rights	0	0	0	0	0	0	0	0
7			354.2 Structures & Improvements	0	0	0	0	0	0	0	0
8			355.2 Power Generation Equipment	131,669	131,669	131,669	131,669	131,669	131,669	131,669	131,669
9			360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0
10			361.2 Collection Sewers - Gravity	3,349	3,349	3,349	3,349	3,349	3,349	3,349	3,349
11			362.2 Special Collecting Structures	0	0	0	0	0	0	0	0
12			363.2 Services to Customers	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304
13			364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0
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	29,781	29,781	29,781	29,781	29,781	29,781	29,781	29,781
20			370.3 Receiving Wells	0	0	0	0	0	0	0	0
21			371.3 Pumping Equipment	128,156	128,156	128,156	128,156	128,156	128,156	128,156	128,156
22			389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
23			TREATMENT AND DISPOSAL PLANT	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348
24			353.4 Land & Land Rights	0	0	0	0	0	0	0	0
25			354.4 Power Generation Equipment	0	0	0	0	0	0	0	0
26			355.4 Structures & Improvements	0	0	0	0	0	0	0	0
27			380.4 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0
28			381.4 Plant Sewers	0	0	0	0	0	0	0	0
29			382.4 Outlet Sewer Lines	0	0	0	0	0	0	0	0
30			389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
31			RECLAIMED WATER TREATMENT PLANT	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0
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 Meters & Meter Installations	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	0	0	0	0	0	0	0	0
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			350.7 Office Furniture & Equipment	0	0	0	0	0	0	0	0
54			390.7 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	2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695

Schedule of Sewer Plant in Service By Primary Account- 2005		FWS Properties											Florida Public Service Commission			
CWIP to Plant - Jan through December 2005													Schedule: A-6			
Zephyr Shores - Sewer		=input field											Page: 6 of 8			
Docket No. 060368 - WS		Explanation: Provide amounts for projects that were physically placed in service during 2005.											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	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	2005
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	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											846			846
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	846	0	0	846

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Schedule of Sewer Plant in Service By Primary Account- 2005		FWS Properties										Florida Public Service Commission				
Retirements-January through December 2005		=input field										Schedule: A-6				
Zephyr Shores - Sewer		Explanation: Provide Retirements that were physically made during 2005.										Page: 7 of 8				
Docket No. 060368 - WS												Preparer: <name>				
Schedule Year Ended: 2005																
Historic [x] or Projected []																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
1		INTANGIBLE PLANT														0
2	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECTION PLANT														0
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force														0
10	361.2	Collection Sewers - Gravity														0
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers														0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	389.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														0
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment														0
22	389.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														0
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements														0
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment														0
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 Adjustments to UPIS- January through December 2005													Florida Public Service Commission		
Zephyr Shores - Sewer													Schedule:	A-6	
Docket No. 060368 - WS													Page:	8 of 8	
Schedule Year Ended: 2005													Preparer:	<name>	
Historic [x] or Projected []															
Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2005															
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	Lanc & 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	Lanc & 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	Lanc & 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	Lanc & 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	Lanc & 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	Lanc & 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		TCTAL	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													Florida Public Service Commission			
Adjusted UPIS Balances- December 2004 through December 2005													Schedule:	A-6		
Zephyr Shores - Sewer													Page:	4 of 8		
Docket No. 060368 - WS													Preparer:	<name>		
Schedule Year Ended: 2005													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			
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	2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695
3	352.1	Franchises	503	503	503	503	503	503	503	503	503	503	503	503	503	503
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	43,036	43,036	43,036	43,036	43,036	43,036	43,036	43,036	43,036	43,036	43,036	43,036	43,036	43,036
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	131,669	131,669	131,669	131,669	131,669	131,669	131,669	131,669	131,669	131,669	131,669	131,669	131,669	131,669
10	361.2	Collection Sewers - Gravity	3,349	3,349	3,349	3,349	3,349	3,349	3,349	3,349	3,349	3,349	3,349	3,349	3,349	3,349
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	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304
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	29,781	29,781	29,781	29,781	29,781	29,781	29,781	29,781	29,781	29,781	29,781	29,781	29,781	29,781
21	371.3	Pumping Equipment	128,156	128,156	128,156	128,156	128,156	128,156	128,156	128,156	128,156	128,156	128,156	128,156	128,156	128,156
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	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348
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	Plan: 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	Plan: 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	846	846	846	195
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	341,841	341,841	341,841	341,841	341,841	341,841	341,841	341,841	341,841	341,841	342,687	342,687	342,687	342,036

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Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Zephyr Shores

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Schedule: A-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.

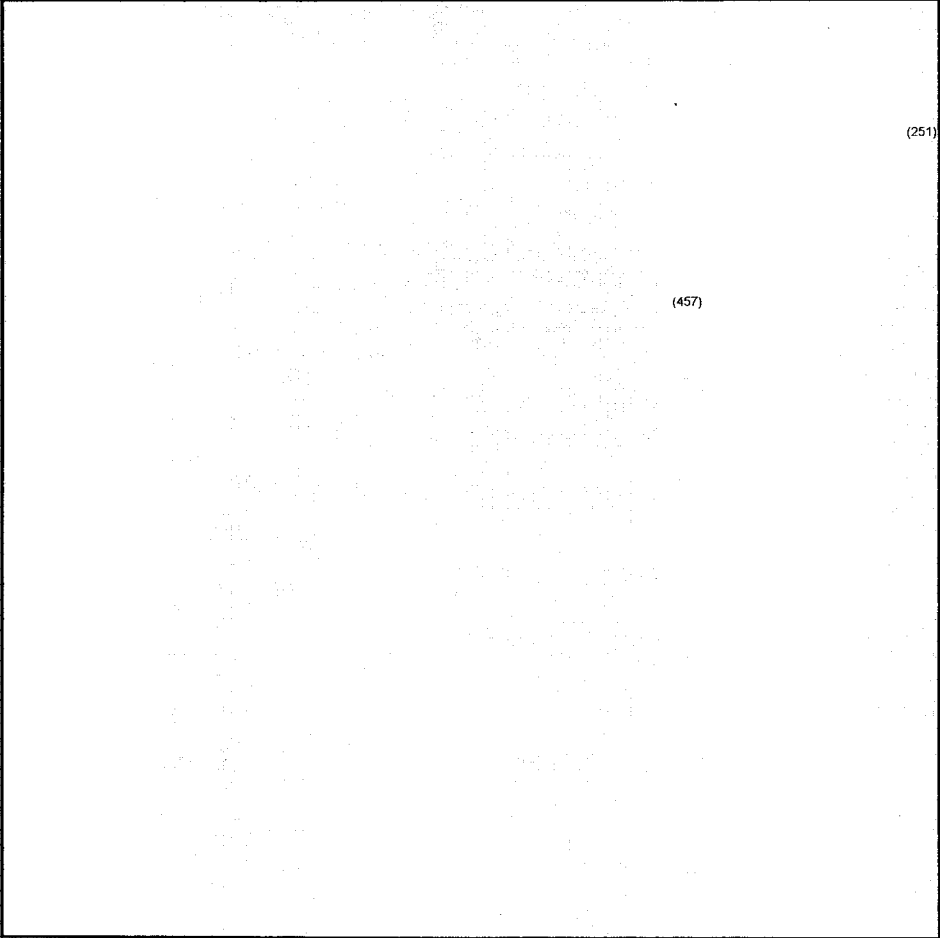
Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695
3	352.1	Franchises	503	503	503	503	503	503	503	503	503	503	503	503	503	503
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	43,036	43,036	43,036	43,036	43,036	43,036	43,036	43,036	43,036	43,036	43,036	43,036	43,036	43,036
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	131,669	131,669	131,669	131,669	131,669	131,669	131,669	131,669	131,669	131,669	131,669	131,669	131,669	131,669
10	361.2	Collection Sewers - Gravity	3,349	3,349	3,349	3,349	3,349	3,349	3,349	3,349	3,349	3,349	3,349	3,349	3,349	3,349
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	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304
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	29,781	29,781	29,781	29,781	29,781	29,781	29,781	29,781	29,781	29,781	29,781	29,781	29,781	29,781
21	371.3	Pumping Equipment	128,156	128,156	128,156	128,156	128,156	128,156	128,156	128,156	128,156	128,156	128,156	128,156	128,156	128,156
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	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348
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	558	3,671	4,639	5,967	1,141
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	846	846	846	195
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	341,841	341,841	341,841	341,841	341,841	341,841	341,841	341,841	341,841	342,399	346,358	347,326	348,654	343,177
64		Subtotal Land & Land Rights	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384

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Schedule of Sewer Plant in Service By Primary Account- 2006 CWIP to Plant Jan through December 2006													Florida Public Service Commission				
Zephyr Shores - Sewer Docket No. 060368 - WS Schedule Year Ended: 2006 Historic [] or Projected [x]													Schedule: A-6 Page: 6 of 8 Preparer: <name>				
Explanation: Provide amounts by month for projects that were physically placed in service during 2006.																	
Line No.	Acct No.	AccountName	(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) Total	(14) 2006	(15) Total
1		INTANGIBLE PLANT															
2	351.1	Organization															0
3	352.1	Franchises															0
4	389.1	Other Plant & Misc. Equipment															0
5		COLLECTION PLANT															
6	353.2	Land & Land Rights															0
7	354.2	Structures & Improvements															0
8	355.2	Power Generation Equipment															0
9	360.2	Collection Sewers - Force										0			0		0
10	361.2	Collection Sewers - Gravity												140			140
11	362.2	Special Collecting Structures															0
12	363.2	Services to Customers										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				2,319											2,319
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
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	2,319	0	0	0	0	0	0	0	0	140		2,459

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Schedule of Sewer Plant in Service By Primary Account- 2006													Florida Public Service Commission		
Retirements-January through December 2006															
Zephyr Shores - Sewer													Schedule: A-6		
Docket No. 060368 - WS													Page: 7 of 8		
Schedule Year Ended: 2006													Preparer: <name>		
Historic [] or Projected [x]															
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Acct No.	AccountName	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Totals
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													(251)
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													(457)
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	(457)	0	0	(251)	(708)



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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			
Zephyr Shores - Sewer													Schedule:	A-6		
Docket No. 060368 - WS													Page:	8 of 8		
Schedule Year Ended: 2006													Preparer:	<name>		
Historic [] or Projected [x]																
Explanation: Provide Adjustments to UPIS Ammendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2006																
Line No	Acct No	(1) AccountName	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total	(15) 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	0

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Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Zephyr Shores

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [] Projected [X]

Schedule: A-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	2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695
3	352.1	Franchises	503	503	503	503	503	503	503	503	503	503	503	503	503	503
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	43,036	43,036	43,036	43,036	43,036	43,036	43,036	43,036	43,036	43,036	43,036	43,036	43,036	43,036
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	131,669	131,669	131,669	131,669	131,669	131,669	131,669	131,669	131,669	131,669	131,669	131,669	131,669	131,669
10	361.2	Collection Sewers - Gravity	3,349	3,349	3,349	3,349	3,349	3,349	3,349	3,349	3,349	3,349	3,349	3,349	3,349	3,349
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	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304
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	29,781	29,781	29,781	29,781	29,781	29,781	29,781	29,781	29,781	29,781	29,781	29,781	29,781	29,781
21	371.3	Pumping Equipment	128,156	128,156	128,156	128,156	130,475	130,475	130,475	130,475	130,475	130,018	130,018	130,018	130,018	129,621
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	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348
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	5,967	5,967	5,967	6,486	6,486	8,602	8,983	8,983	8,983	8,983	8,983	8,983	21,009	8,798
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	846	846	846	846	846	846	846	846	846	846	846	846	846	846
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	348,654	348,654	348,654	349,173	351,492	353,608	353,989	353,989	353,989	353,532	353,532	353,532	365,447	352,942
64		Subtotal Land & Land Rights	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384

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Schedule of Sewer Plant in Service By Primary Account- 2007		FWS Properties													Florida Public Service Commission	
CWIP to Plant -Jan through December 2007															Schedule: A-6	
Zephyr Shores - Sewer															Page: 6 of 8	
Docket No. 060368 - WS		Explanation: Provide amounts for projects that were physically placed													Preparer: <name>	
Schedule Year Ended: 2007		in service during 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) Total	(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			1,250					1,250				1,250		5,000
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														0
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment							0			0		0		0
22	389.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														0
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements							0			0		0		0
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment							0			0		0		0
28	381.4	Plant Sewers														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			0		0		0
62	398.7	Other Tangible Plant														0
63		TOTAL	0	0	1,250	0	0	1,250	0	0	1,250	0	0	1,250	5,000	

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Schedule of Sewer Plant in Service By Primary Account- 2007		FWS Properties												Florida Public Service Commission		
Retirements-January through December 2007														Schedule: A-6		
Zephyr Shores - Sewer		=input field												Page: 7 of 8		
Docket No. 060368 - WS		Explanation: Provide Retirements that were physically made during 2007												Preparer: <name>		
Schedule Year Ended: 2007																
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	Total	2007	
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					(157)			(157)			(157)			(157)	(628)
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	(157)	0	0	(157)	0	0	(157)	0	0	(157)	0	(157)	(628)

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Schedule of Sewer Plant in Service By Primary Account- 2007		FWS Properties											Florida Public Service Commission			
Adjustments to UPIS- January through December 2007													Schedule:	A-6		
		=input field											Page:	8 of 8		
Zephyr Shores - Sewer		Explanation: Provide Adjustments to UPIS Amendatory Order balances other than											Preparer:	<name>		
Docket No. 060368 - WS		changes resulting from CWIP closed to Plan or Retirements for 2007.														
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) Total	(15) 2007
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	0

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Schedule of Sewer Plant in Service By Primary Account- 2007													FWS Properties		Florida Public Service Commission	
Adjusted UPIS Balances- December 2006 through December 2007															Schedule: A-6	
Zephyr Shores - Sewer															Page: 4 of 8	
Docket No. 060368 - WS															Preparer: <name>	
Schedule Year Ended: 2007																
Historic [] or Projected [x]																
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average																
Line No	Acct No	(1) AccountName	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	2,695	2,695	2,695	2,695	2,695	2,695	2,635	2,695	2,695	2,695	2,695	2,695	2,695	2,695
3	352.1	Franchises	503	503	503	503	503	503	533	503	503	503	503	503	503	503
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	43,036	43,036	43,036	43,036	43,036	43,036	43,036	43,036	43,036	43,036	43,036	43,036	43,036	43,036
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	131,669	131,669	131,669	132,762	132,762	132,762	133,855	133,855	133,855	134,948	134,948	134,948	136,041	133,519
10	361.2	Collection Sewers - Gravidly	3,238	3,238	3,238	3,238	3,238	3,238	3,238	3,238	3,238	3,238	3,238	3,238	3,238	3,238
11	362.2	Specal Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	1,304	1,304	1,304	1,304	1,304	1,304	1,334	1,304	1,304	1,304	1,304	1,304	1,304	1,304
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	29,781	29,781	29,781	29,781	29,781	29,781	29,731	29,781	29,781	29,781	29,781	29,781	29,781	29,781
21	371.3	Pumping Equipment	130,018	130,018	130,018	130,018	130,018	130,018	130,018	130,018	130,018	130,018	130,018	130,018	130,018	130,018
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	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348
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	846	846	846	846	846	846	846	846	846	846	846	846	846	846
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	344,438	344,438	344,438	345,531	345,531	345,531	346,624	346,624	346,624	347,717	347,717	347,717	348,810	346,288

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Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Zephyr Shores

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [] Projected [X]

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	2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695
3	352.1	Franchises	503	503	503	503	503	503	503	503	503	503	503	503	503	503
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	43,036	43,036	43,036	43,036	43,036	43,036	43,036	43,036	43,036	43,036	43,036	43,036	43,036	43,036
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	131,669	131,669	131,669	132,762	132,762	132,762	133,855	133,855	133,855	134,948	134,948	134,948	136,041	133,519
10	361.2	Collection Sewers - Gravity	3,238	3,238	3,238	3,238	3,238	3,238	3,238	3,238	3,238	3,238	3,238	3,238	3,238	3,238
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	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304
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	29,781	29,781	29,781	29,781	29,781	29,781	29,781	29,781	29,781	29,781	29,781	29,781	29,781	29,781
21	371.3	Pumping Equipment	130,018	130,018	130,018	130,018	130,018	130,018	130,018	130,018	130,018	130,018	130,018	130,018	130,018	130,018
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	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348
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	21,009	21,426	21,977	23,026	23,868	24,535	25,200	25,711	26,167	26,990	27,429	27,849	28,384	24,990
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	846	846	846	846	846	846	846	846	846	846	846	846	846	846
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	365,447	365,864	366,415	368,557	369,400	370,066	371,824	372,335	372,791	374,707	375,146	375,566	377,194	371,178
64		Subtotal Land & Land Rights	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384

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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
Zephyr Shores - Sewer		Zephyr Shores - 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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Line	Account	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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)				
1	INTANGIBLE PLANT																	
2	Organization																	
3	Other Plant & Misc Equipment	389	1															
4	Franchises	352	1															
5	COLLECTION PLANT																	
6	Land & Land Rights	353	2															
7	Structures & Improvements	354	2															
8	Power Generation Equipment	355	2															
9	Collection Sewers - Crany	360	2															
10	Collection Sewers - Force	361	2															
11	Special Collecting Structures	362	2															
12	Services to Customers	363	2															
13	Flow Measuring Installations	364	2															
14	Flow Measuring Installations	365	2															
15	Other Plant & Misc. Equipment	389	2															
16	SYSTEM PUMPING PLANT																	
17	Land & Land Rights	353	3															
18	Structures & Improvements	354	3															
19	Power Generation Equipment	355	3															
20	Receiving Weils	370	3															
21	Pumping Equipment	371	3															
22	Other Plant & Misc. Equipment	389	3															
23	TREATMENT AND DISPOSAL PLANT																	
24	Land & Land Rights	354	4															
25	Structures & Improvements	354	4															
26	Power Generation Equipment	355	4															
27	Treatment & Disposal Equipment	380	4															
28	Plant Sewers	381	4															
29	Outfall Sewer Lines	382	4															
30	Other Plant & Misc. Equipment	389	4															
31	RECLAIMED WATER TREATMENT PLANT																	
32	Land & Land Rights	353	5															
33	Structures & Improvements	354	5															
34	Power Generation Equipment	355	5															
35	Pumping Equipment	371	5															
36	Reuse Distribution Reservoirs	374	5															
37	Treatment & Disposal Equipment	380	5															
38	Plant Sewers	381	5															
39	Other Plant & Misc. Equipment	389	5															
40	RECLAIMED WATER DISTRIBUTION PLANT																	
41	Franchises	352	6															
42	Land & Land Rights	353	6															
43	Structures & Improvements	354	6															
44	Power Generation Equipment	355	6															
45	Reuse Services	366	6															
46	Reuse Meters & Meter Installation	367	6															
47	Pumping Equipment	371	6															
48	Reuse Transmission & Distr. Sys	375	6															
49	Other Plant & Misc. Equipment	389	6															
50	GENERAL PLANT																	
51	Land & Land Rights	353	7															
52	Structures & Improvements	354	7															
53	Office Furniture & Equipment	390	7															
54	Computer Equipment	390	7															
55	Transportation Equipment	391	7															
56	Stores Equipment	392	7															
57	Tools, Shop & Garage Equipment	393	7															
58	Laboratory Equipment	394	7															
59	Power Operated Equipment	395	7															
60	Communication Equipment	396	7															
61	Miscellaneous Equipment	397	7															
62	Other Tangible Plant	398	7															
63	TOTAL																	

Schedule of Sewer Accumulated Depreciation By Primary Account- 2005
 Florida Public Service Commission
 Schedule: A-10
 Page: 2 of 8
 Preparer: <name>
 Zephyr Shores - Sewer
 FWS 6432
 Explanation: Provide Accumulated Depreciation Balances by account for the period
 Beginning 12/31/04 through 12/31/05, and 13 month average for 2005
 Historic [X] or Protected []
 Schedule Year Ended: 2005
 Docket No: 060368 - WS

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.	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	359.1 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	369.2 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	360.4 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	361.4 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	360.5 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	361.5 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	369.6 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	350.7 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.7 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	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								
		-Input field						
Zephyr Shores - Sewer		108	6432	Zephyr Shores - Sewer				
Docket No. 060368 - WS		Explanation: Provide Accumulated Depreciation balances by account for the period						
Schedule Year Ended: 2006		beginning 12/31/05 through 12/31/06, and 13 month averages for 2006						
Historic F I or Projected [x]								
Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06
1		INTANGIBLE PLANT						Linked
2	351.1	Organization	0					684
3	352.1	Franchises	0					251
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					70,232
10	361.2	Collection Sewers - Gravity	0					1,381
11	362.2	Special Collecting Structures	0					0
12	363.2	Services to Customers	0					594
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					19,234
21	371.3	Pumping Equipment	0					11
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					43,668
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					31
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	136,265

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

Florida Public Service Commission

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

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

Explanation: Schedule A-8 continued

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

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													
Zephyr Shores - Sewer												Schedule: A-10	
Docket No. 060368 - WS												Page: 5 of 8	
Schedule Year Ended: 2004												Preparer: <name>	
Historic [x] or Projected []													
Explanation: Provide Accum Depn balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc.													
The balances as of 6/30/04 should be from the PSC's Amendatory Order issued February 27, 2006.													
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	777	777	777	777	777	777	777				
3	352.1	Franchises	231	231	231	231	231	231	231				
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0				
5		COLLECTION PLANT											
6	353.2	Land & Land Rights	0	0	0	0	0	0	0				
7	354.2	Structures & Improvements	0	0	0	0	0	0	0				
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0				
9	360.2	Collection Sewers - Force	63,282	63,282	63,282	63,282	63,282	63,282	63,282				
10	361.2	Collection Sewers - Gravity	1,263	1,263	1,263	1,263	1,263	1,263	1,263				
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0				
12	363.2	Services to Customers	540	540	540	540	540	540	540				
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0				
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0				
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0				
16		SYSTEM PUMPING PLANT											
17	353.3	Land & Land Rights	0	0	0	0	0	0	0				
18	354.3	Structures & Improvements	0	0	0	0	0	0	0				
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0				
20	370.3	Receiving Wells	17,662	17,662	17,662	17,662	17,662	17,662	17,662				
21	371.3	Pumping Equipment	32,393	32,393	32,393	32,393	32,393	32,393	32,393				
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0				
23		TREATMENT AND DISPOSAL PLANT											
24	353.4	Land & Land Rights	0	0	0	0	0	0	0				
25	354.4	Structures & Improvements	0	0	0	0	0	0	0				
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0				
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0				
28	381.4	Plant Sewers	0	0	0	0	0	0	0				
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0				
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0				
31		RECLAIMED WATER TREATMENT PLANT											
32	353.5	Land & Land Rights	0	0	0	0	0	0	0				
33	354.5	Structures & Improvements	0	0	0	0	0	0	0				
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0				
35	371.5	Pumping Equipment	0	0	0	0	0	0	0				
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0				
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0				
38	381.5	Plant Sewers	0	0	0	0	0	0	0				
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0				
40		RECLAIMED WATER DISTRIBUTION PLANT											
41	352.6	Franchises	0	0	0	0	0	0	0				
42	353.6	Land & Land Rights	0	0	0	0	0	0	0				
43	354.6	Structures & Improvements	0	0	0	0	0	0	0				
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0				
45	366.6	Reuse Services	0	0	0	0	0	0	0				
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0				
47	371.6	Pumping Equipment	0	0	0	0	0	0	0				
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0				
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0				
50		GENERAL PLANT											
51	353.7	Land & Land Rights	0	0	0	0	0	0	0				
52	354.7	Structures & Improvements	0	0	0	0	0	0	0				
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0				
54	390.71	Computer Equipment	0	0	0	0	0	0	0				
55	391.7	Transportation Equipment	0	0	0	0	0	0	0				
56	392.7	Stores Equipment	0	0	0	0	0	0	0				
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0				
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0				
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0				
60	396.7	Communication Equipment	0	0	0	0	0	0	0				
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0				
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0				
63		TOTAL	116,148	116,148	116,148	116,148	116,148	116,148	116,148				

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2004									
FWS Properties									
Depreciation Rates for Sewer Accounts- 2004									
Zephyr Shores - Sewer									
Docket No. 060368 - WS									
Schedule Year Ended: 2004									
Historic [x] or Projected []									
Line	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
No	Name	Annual	Rate	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04
Monthly Rates									
1	INTANGIBLE PLANT	4.00%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%
2	1511 Organization	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
3	3521 Franchises	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%
5	COLLECTION PLANT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	353.2 Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	354.2 Structures & Improvements	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	355.2 Power Generation Equipment	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
9	360.2 Collection Sewers - Force	1.33%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
10	361.2 Collection Sewers - Gravity	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
11	362.2 Special Collecting Structures	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%
12	363.2 Services to Customers	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	364.2 Flow Measuring Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14	365.2 Flow Measuring Installations	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%
16	SYSTEM PUMPING PLANT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
17	353.3 Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
18	354.3 Structures & Improvements	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
19	355.3 Power Generation Equipment	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%
21	371.3 Pumping Equipment	5.56%	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%
23	TREATMENT AND DISPOSAL PLANT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
24	353.4 Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25	354.4 Structures & Improvements	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
26	355.4 Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27	380.4 Treatment & Disposal Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
28	381.4 Plant Sewers	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
29	382.4 Outfall Sewer Lines	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
30	389.4 Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
31	RECLAIMED WATER TREATMENT PLANT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
32	353.5 Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33	354.5 Structures & Improvements	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
34	355.5 Power Generation Equipment	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%
36	374.5 Reuse Distribution Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	380.5 Treatment & Disposal Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	381.5 Plant Sewers	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%
40	RECLAIMED WATER DISTRIBUTION PLANT	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
41	Franchises	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%
43	354.6 Structures & Improvements	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
44	355.6 Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	366.6 Reuse Meters & Meter Installations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
46	367.6 Reuse Meters & Meter Installations	5.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
47	371.6 Pumping Equipment	5.46%	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%
49	389.6 Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
50	GENERAL PLANT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
51	353.7 Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
52	354.7 Structures & Improvements	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
53	350.7 Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
54	390.7 Computer Equipment	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%
56	392.7 Stores Equipment	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%
58	394.7 Laborator Equipment	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%
60	396.7 Communication Equipment	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%
62	398.7 Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
63	TOTAL								

Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties								Florida Public Service Commission	
Depreciation Expense- July through December 2004										Schedule:	A-10
Zephyr Shores - Sewer										Page:	6 of 8
Docket No. 060368 - WS										Preparer:	<name>
Schedule Year Ended: 2004		Explanation: Provide monthly Depreciation Expense for 2004									
Historic [x] or Projected []											
Line No.	Acct No.	(1) AccountName	(2) July	(3) Aug	(4) Sep	(5) Oct	(6) Nov	(7) Dec	(8)		
1		INTANGIBLE PLANT									
2	351.1	Organization	9	9	9	9	9	9			
3	352.1	Franchises	1	1	1	1	1	1			
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	365	365	365	365	365	365			
10	361.2	Collection Sewers - Gravity	6	6	6	6	6	6			
11	362.2	Special Collecting Structures	0	0	0	0	0	0			
12	363.2	Services to Customers	3	3	3	3	3	3			
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	138	138	138	138	138	138			
21	371.3	Pumping Equipment	594	594	594	594	594	594			
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			
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	1,116	1,116	1,116	1,116	1,116	1,116	6,697		

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties								Florida Public Service Commission	
Retirements-July through December 2004										Schedule:	A-10
Zephyr Shores - Sewer										Page:	7 of 8
Docket No. 060368 - WS		Explanation: Provide Retirements that were physically made after the date of								Preparer:	<name>
Schedule Year Ended: 2004		Acquisition 6/30/04									
Historic [x] or Projected []											
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
		AccountName	Jul	Aug	Sep	Oct	Nov	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			
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	0		

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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										Schedule:	A-10
		=input field								Page:	8 of 8
Zephyr Shores - Sewer		Explanation: Provide Adjustments to the Accumulated Depreciation Balances in								Preparer:	<name>
Docket No. 060368 - WS		Amendatory Order other than changes resulting from Depreciation Expense,									
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 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	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		
Zephyr Shores - Sewer		Explanation: Provide Adjusted Accum Depn balances by account for the period beginning 6/30/04							Page: 4 of 8		
Docket No. 060368 - WS		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									
Historic [x] or Projected []		back to 6/30/04 are needed since adjustments to book balances are made beginning that date.									
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	777	786	795	804	813	822	331			
3	352.1 Franchises	231	232	233	234	235	236	237			
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	0	0	0	0	0	0	0			
7	354.2 Structures & Improvements	0	0	0	0	0	0	0			
8	355.2 Power Generation Equipment	0	0	0	0	0	0	0			
9	360.2 Collection Sewers - Force	63,282	63,647	64,013	64,378	64,744	65,109	65,474			
10	361.2 Collection Sewers - Gravity	1,263	1,269	1,275	1,282	1,288	1,294	1,300			
11	362.2 Special Collecting Structures	0	0	0	0	0	0	0			
12	363.2 Services to Customers	540	543	546	549	551	554	557			
13	364.2 Flow Measuring Devices	0	0	0	0	0	0	0			
14	365.2 Flow Measuring Installations	0	0	0	0	0	0	0			
15	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
16	SYSTEM PUMPING PLANT										
17	353.3 Land & Land Rights	0	0	0	0	0	0	0			
18	354.3 Structures & Improvements	0	0	0	0	0	0	0			
19	355.3 Power Generation Equipment	0	0	0	0	0	0	0			
20	370.3 Receiving Wells	17,662	17,800	17,938	18,076	18,214	18,352	18,490			
21	371.3 Pumping Equipment	32,393	32,987	33,581	34,174	34,768	35,362	35,956			
22	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
23	TREATMENT AND DISPOSAL PLANT										
24	353.4 Land & Land Rights	0	0	0	0	0	0	0			
25	354.4 Structures & Improvements	0	0	0	0	0	0	0			
26	355.4 Power Generation Equipment	0	0	0	0	0	0	0			
27	380.4 Treatment & Disposal Equipment	0	0	0	0	0	0	0			
28	381.4 Plant Sewers	0	0	0	0	0	0	0			
29	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0			
30	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
31	RECLAIMED WATER TREATMENT PLANT										
32	353.5 Land & Land Rights	0	0	0	0	0	0	0			
33	354.5 Structures & Improvements	0	0	0	0	0	0	0			
34	355.5 Power Generation Equipment	0	0	0	0	0	0	0			
35	371.5 Pumping Equipment	0	0	0	0	0	0	0			
36	374.5 Reuse Distribution Reservoirs	0	0	0	0	0	0	0			
37	380.5 Treatment & Disposal Equipment	0	0	0	0	0	0	0			
38	381.5 Plant Sewers	0	0	0	0	0	0	0			
39	389.5 Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
40	RECLAIMED WATER DISTRIBUTION PLANT										
41	352.6 Franchises	0	0	0	0	0	0	0			
42	353.6 Land & Land Rights	0	0	0	0	0	0	0			
43	354.6 Structures & Improvements	0	0	0	0	0	0	0			
44	355.6 Power Generation Equipment	0	0	0	0	0	0	0			
45	366.6 Reuse Services	0	0	0	0	0	0	0			
46	367.6 Reuse Meters & Meter Installations	0	0	0	0	0	0	0			
47	371.6 Pumping Equipment	0	0	0	0	0	0	0			
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0			
49	389.6 Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
50	GENERAL PLANT										
51	353.7 Land & Land Rights	0	0	0	0	0	0	0			
52	354.7 Structures & Improvements	0	0	0	0	0	0	0			
53	390.7 Office Furniture & Equipment	0	0	0	0	0	0	0			
54	390.71 Computer Equipment	0	0	0	0	0	0	0			
55	391.7 Transportation Equipment	0	0	0	0	0	0	0			
56	392.7 Stores Equipment	0	0	0	0	0	0	0			
57	393.7 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0			
58	394.7 Laboratory Equipment	0	0	0	0	0	0	0			
59	395.7 Power Operated Equipment	0	0	0	0	0	0	0			
60	396.7 Communication Equipment	0	0	0	0	0	0	0			
61	397.7 Miscellaneous Equipment	0	0	0	0	0	0	0			
62	398.7 Other Tangible Plant	0	0	0	0	0	0	0			
63	TOTAL	116,148	117,264	118,380	119,497	120,613	121,729	122,345			

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Schedule of Sewer Accumulated Depreciation By Primary Account - 2005															Florida Public Service Commission	
Depreciation Expense - 2005															Schedule:	A-10
Zephyr Shores - Sewer															Page:	6 of 8
Docket No. 060368 - WS															Preparer:	<name>
Schedule Year Ended: 2005															Explanation: Provide the monthly Depreciation Expense for 2005	
Historic (X) or Projected (I)																
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	Test Year End Dec	2005 Total	
1		INTANGIBLE PLANT														
2	351.1	Organization		9	9	9	9	9	9	9	9	9	9	9	9	108
3	352.1	Franchises		1	1	1	1	1	1	1	1	1	1	1	1	13
4	389.1	Other Plant & Misc. Equipment		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
7	354.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	365	365	365	365	365	365	365	365	365	365	365	365	365	4,385
10	361.2	Collection Sewers - Gravity	6	6	6	6	6	6	6	6	6	6	6	6	6	74
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	3	3	3	3	3	3	3	3	3	3	3	3	3	34
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
18	354.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	138	138	138	138	138	138	138	138	138	138	138	138	138	1,656
21	371.3	Pumping Equipment	594	594	594	594	594	594	594	594	594	594	594	594	594	7,125
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
25	354.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers		0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines		0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers		0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services		0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations		0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys		0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	13,395

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Schedule of Sewer Accumulated Depreciation By Primary Account - 2005		Florida Public Service Commission														
Adjustments to Accumulated Depreciation-2005		Schedule: A-10														
Zephyr Shores - Sewer		Page: 8 of 8														
Docket No. 060368 - WS		Preparer:														
Schedule Year Ended: 2005		Test Year End														
Historic [X] or Projected []		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Acct No.	Account Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
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	353.2	Structures & Improvements														
8	355.2	Power Generation Equipment														
9	360.2	Collection Sewers														
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		RECLAIMED WATER TREATMENT PLANT														
31	353.5	Land & Land Rights														
32	354.5	Structures & Improvements														
33	355.5	Power Generation Equipment														
34	365.5	Pumping Equipment														
35	371.5	Reuse Distribution Reservoirs														
36	374.5	Reuse Distribution Reservoirs														
37	380.5	Plant Sewers														
38	381.5	Treatment & Disposal Equipment														
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	350.7	Office Furniture & Equipment														
54	350.7	Computer Equipment														
55	350.7	Reproduction Equipment														
56	362.7	Tools, Shop & Garage Equipment														
57	363.7	Laboratory Equipment														
58	384.7	Power Operated Equipment														
59	395.7	Communication Equipment														
60	396.7	Miscellaneous Equipment														
61	397.7	Miscellaneous Equipment														
62	398.7	Other Tangible Plant														
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Accumulated Depreciation By Primary Account - 2006													Florida Public Service Commission			
Depreciation Expense - 2006													Schedule:	A-10		
Zephyr Shores - Sewer													Page:	6 of 8		
Docket No. 060388 - WS													Preparer:	<name>		
Schedule Year Ended: 2006													Explanation: Provide the monthly Depreciation Expense for 2006			
Historic [] or Projected [x]																
Line No.	Acct No.	(1) Account Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total	(15) 2006
INTANGIBLE PLANT																
2	351.1	Organization		9	9	9	9	6	6	6	6	6	6	6	6	81
3	352.1	Franchises		1	1	1	1	1	1	1	1	1	1	1	1	13
4	389.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
COLLECTION PLANT																
6	353.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	365	365	365	365	365	365	365	365	365	365	365	365	365	4,385
10	361.2	Collection Sewers - Gravity	6	6	6	6	6	6	6	6	6	6	6	6	6	74
11	362.2	Special Collecting Structures		0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers		3	3	3	3	3	3	3	3	3	3	3	3	34
13	364.2	Flow Measuring Devices		0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations		0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
SYSTEM PUMPING PLANT																
17	353.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	138	138	138	138	138	83	83	83	83	83	83	83	83	1,214
21	371.3	Pumping Equipment	564	594	594	605	604	604	604	604	602	602	602	602	602	7,210
22	389.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
TREATMENT AND DISPOSAL PLANT																
24	353.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers		0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines		0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
RECLAIMED WATER TREATMENT PLANT																
32	353.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers		0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
RECLAIMED WATER DISTRIBUTION PLANT																
41	352.6	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services		0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations		0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.		0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
GENERAL PLANT																
51	353.7	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment		0	0	0	0	4	4	4	4	4	4	4	4	35
58	394.7	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
63	TOTAL		1,116	1,116	1,116	1,127	1,072	1,072	1,072	1,072	1,070	1,070	1,070	1,070	13,045	

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Schedule of Sewer Accumulated Depreciation By Primary Account - 2006															Florida Public Service Commission	
Retirements - 2006															Schedule: A-10	
Zephyr Shores - Sewer															Page: 7 of 8	
Docket No. 060368 - WS															Preparer: <name>	
Schedule Year Ended: 2006																
Historic (1) or Projected (x)																
Line No	Acct No	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Test Year End Dec	2006 Total
1		INTANGIBLE PLANT														
2	351.1	Organization		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
4	389.1	Other Plant & Misc. Equipment		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
7	354.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
9	369.2	Collection Sewers - Force		0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity		0	0	0	0	0	0	0	0	0	0	0	0	0
11	362.2	Special Collecting Structures		0	0	0	0	0	0	0	0	0	0	0	0	(251)
12	363.2	Services to Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices		0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations		0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells		0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	(457)	0	0	(457)
22	389.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers		0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines		0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers		0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services		0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations		0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.		0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL		0	0	0	0	0	0	0	0	0	(457)	0	(251)	(708)

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Schedule of Sewer Accumulated Depreciation By Primary Account - 2006															Florida Public Service Commission		
Adjustments to Accumulated Depreciation-2006																	
Zephyr Shores - Sewer															Schedule: A-10		
Docket No. 060368 - WS															Page: 8 of 8		
Schedule Year Ended: 2006															Preparer: <name>		
Historic [] or Projected [x]																	
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	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															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	0	0

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Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Zephyr Shores

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [] Projected [X]

Schedule: A-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/C5	(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	539	948	957	966	975	980	986	991	997	1,003	1,008	1,014	1,020	983
3	352.1	Franchises	250	251	252	253	254	255	256	257	258	259	260	261	262	256
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	69,859	70,224	70,590	70,955	71,320	71,686	72,051	72,417	72,782	73,147	73,513	73,878	74,243	72,051
10	361.2	Collection Sewers - Gravity	1,375	1,381	1,387	1,393	1,399	1,406	1,412	1,418	1,424	1,430	1,437	1,443	1,198	1,392
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	591	594	597	600	603	606	609	611	614	617	620	623	626	609
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	20,146	20,284	20,422	20,560	20,698	20,790	20,863	20,946	21,029	21,111	21,194	21,277	21,359	20,821
21	371.3	Pumping Equipment	43,081	43,675	44,269	44,863	45,467	46,071	46,675	47,279	47,883	48,028	48,630	49,232	49,834	46,538
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	206	289	372	462	552	671	796	921	1,046	1,170	1,295	1,420	1,712	839
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	4	9	13	18	22	26	31	35	12
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	136,446	137,646	138,845	140,051	141,268	142,460	143,657	144,854	146,051	146,789	147,984	149,179	150,289	143,501
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		Florida Public Service Commission													
Line No.	Acct No.	Account Name	Provide the monthly Depreciation Expense for 2007												
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2007 Total
Zephyr Shores - Sewer															
Depreciation Expense - 2007															
Depreciation Expense - 2007															
Miscellaneous (1) or Estimated (d)															
1	351	NYANGABLE PLANT													
2	351	10-Drain													
3	352	1 Franchises													
4	389	1 Other Plant & Misc. Equipment													
5. COLLECTION PLANT															
6	353	Land & Land Rights													
7	354	Structures & Improvements													
8	355	Power Generation Equipment													
9	356	Collection Sumps													
10	381	2 Collection Sumps - 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	369	2 Other Plant & Misc. Equipment													
16	370	2 Pumping Plants													
17	383	2 PUMPING PLANT													
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	354	Land & Land Rights													
25	354	Structures & Improvements													
26	355	Power Generation Equipment													
27	360	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	354	Land & Land Rights													
33	354	Structures & Improvements													
34	355	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	382	5 Other Plant & Misc. Equipment													
40. RECLAIMED WATER DISTRIBUTION PLANT															
41	352	6 Franchises													
42	353	Land & Land Rights													
43	354	Structures & Improvements													
44	355	Power Generation Equipment													
45	366	Reuse Services													
46	367	Reuse Meters & Meter Installations													
47	376	Pumping Equipment													
48	377	Reuse Meters & Meter Installations													
49	389	6 Other Plant & Misc. Equipment													
50. GENERAL PLANT															
51	353	Land & Land Rights													
52	354	Structures & Improvements													
53	360	Office Furniture & Equipment													
54	360	Computer Equipment													
55	367	Transportation Equipment													
56	367	Tools, Shop & Garage Equipment													
57	383	7 Laboratory Equipment													
58	384	7 Laboratory Equipment													
59	386	7 Power Operated Equipment													
60	386	7 Communication Equipment													
61	387	7 Miscellaneous Equipment													
62	388	7 Other Turnable Plant													
63		TOTAL	1,270	1,070	1,073	1,073	1,073	1,076	1,076	1,076	1,079	1,079	1,082	1,982	12,906

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2007															Florida Public Service Commission	
Retirements- 2007															Schedule: A-10	
Zephyr Shores - Sewer															Page: 7 of 8	
Docket No. 060368 - WS															Preparer: <name>	
Explanation: Provide Retirements for 2007																
Schedule Year Ended: 2007																
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	Year End	2007
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	380.1	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	(157)	0	0	(157)	0	0	(157)	0	0	(157)	(628)	
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	(157)	0	0	(157)	0	0	(157)	0	0	(157)	(628)	

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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
															Page:	8 of 8
															Preparer:	<name>
Zephyr Shores - Sewer																
Docket No. 060368 - WS																
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														
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	387.6	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
 Zephyr Shores
 Docket No. 060368-WS
 Schedule Year Ending 12/31/07
 Historical [] Projected [X]

Schedule: A-10
 Page: 5 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 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	1,020	1,025	1,031	1,036	1,042	1,048	1,053	1,059	1,064	1,070	1,076	1,081	1,087	1,053
3	352.1	Franchises	262	263	265	266	267	268	269	270	271	272	273	274	275	269
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	74,243	74,609	74,974	75,186	75,554	75,922	76,137	76,508	76,880	77,097	77,472	77,846	78,067	76,192
10	361.2	Collection Sewers - Gravity	1,198	1,204	1,210	1,216	1,222	1,228	1,234	1,240	1,246	1,252	1,258	1,264	1,270	1,234
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	626	629	631	634	637	640	643	646	649	651	654	657	660	643
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	21,359	21,442	21,525	21,608	21,690	21,773	21,856	21,939	22,021	22,104	22,187	22,269	22,352	21,856
21	371.3	Pumping Equipment	49,834	50,436	51,038	51,640	52,242	52,844	53,446	54,048	54,650	55,251	55,853	56,455	57,057	53,446
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	1,712	2,009	2,315	2,634	2,966	3,307	3,657	4,014	4,377	4,752	5,133	5,520	5,914	3,716
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	35	40	44	48	53	57	62	66	71	75	79	84	88	62
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	150,289	151,657	153,032	154,268	155,673	157,086	158,355	159,798	161,228	162,525	163,985	165,451	166,770	158,470
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 Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission	
June through December CIAC Balances per Books- 2004									
		input field							
Zephyr Shores - Sewer		271	6432	FWS	Zephyr Shores - Sewer			Schedule:	A-12
Docket No. 060368 - WS		Explanation: Provide the CIAC Balances by month by Classification						Page:	2 of
Schedule Year Ended: 2004		beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA)						Preparer:	
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>		through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.							
Line No.	(1) Description	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04	
Cash CIAC:									
1	Treatment & Disposal Equipment								
2	Meter Fees								
3	Main Extension Charge								
4	Service Installation Fees								
5	Total Cash CIAC	0	0	0	0	0	0	0	
Property CIAC:									
6	Structures & Improvements								
7	Collection Sewers- Force								
8	Collection Sewers- Gravity								
9	Services to Customers								
10	Lift Stations								
11	Pumping Equipment								
12	Reuse Services								
13	Reuse Transmission & Dist Mains								
14	Other Plant Misc Equip								
15	Total Property CIAC	0	0	0	0	0	0	0	
16	Total Sewer CIAC	0	0	0	0	0	0	0	

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Schedule of Sewer Contributions In Aid of Construction by Classification- 2005													Florida Public Service Commission		
CIAC Balances per Books- 2005															
Zephyr Shores - Sewer															
Docket No. 060368 - WS															
Schedule Year Ended: 2005															
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

SFA

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance
Zephyr Shores
Docket No. 060368-WS
 Test Year Ending 12/31/05

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

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

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

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

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Schedule of Sewer Contributions in Aid of Construction by Classification- 2006							
CIAC Balances per Books- 2006							
		271	6432	FWS	Zephyr Shores - 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)
Cash CIAC:		from Adj Bal					
1	Treatment & Disposal Equipment	0					74,482
2	Meter Fees	0					0
3	Main Extension Charge	0					0
4	Service Installation Fees	0					9,100
5	Total Cash CIAC	0	0	0	0	0	83,582
Property CIAC:		from Adj Bal					
6	Structures & Improvements	0					0
7	Collection Sewers- Force	0					0
8	Collection Sewers- Gravity	0					0
9	Services to Customers	0					0
10	Lift Stations	0					0
11	Pumping Equipment	0					0
12	Reuse Services	0					0
13	Reuse Transmission & Dist Mains	0					0
14	Other Plant Misc Equip	0					0
15	Total Property CIAC	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	83,582

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

Florida Public Service Commission

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

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
	2000		
23	Additions		
24	Adjustments		
25	12/31/00 Balance		
	2001		
26	Additions		
27	Adjustments		
28	12/31/01 Balance		
	2002		
29	Additions		
30	Adjustments		
31	12/31/02 Balance		
	2003		
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	49,244	83,582
	2004		
35	Additions	0	0
36	Adjustments	0	0
37	12/31/04 Balance	49,244	83,582
	2005		
38	Additions	0	0
39	Adjustments	0	0
40	12/31/05 Balance	49,244	83,582
	2006		
41	Additions	0	1,951
42	Adjustments	0	0
43	12/31/06 Balance	49,244	85,533
	2007		
44	Additions	0	0
45	Adjustments	0	0
46	12/31/07 Balance	49,244	85,533

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

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Schedule of Sewer Contributions in Aid of Construction by Classification-2004				Florida Public Service Commission	
CIAC Amendatory Order Balances as of 6/30/04				Schedule: A-12	
Zephyr Shores - Sewer				Page:	
Docket No. 060368 - WS				Preparer:	
Schedule Year Ended: 2004				Explanation: Calculate CIAC at 6/30/04 based on Nance's W/Ps and Amendatory Order.	
Historic [x] or Projected []				Assign W/P amounts to CIAC Categories	
				Allocation to match Amendatory Order Total @ 6/30/04	
				Categories-lines 22 to 35 below	
				Cronin Jackson 06/30/04	
				Amendatory Order	
Cash CIAC:					
1	Capacity Charges	271.1	0	0	Treatment & Disposal Equipment
2	CIAC-1999 Acquisition		74,479	74,479	Treatment & Disposal Equipment
3	Unclaimed Refunds		3	3	Treatment & Disposal Equipment
4	Main Ext Charge		0	0	Main Extension Charge
5	Serv Install Charge		9,100	9,100	Service Installation Charge
6	Reuse Meter Fees		0	0	Meter Fees
7	Total Cash CIAC		83,582	83,582	
Property CIAC 271.5					
8	Structures & Improvements	271.5	0	0	Structures & Improvements (line 27)
9	Structures & Improvements	354.2	0	0	Structures & Improvements (line 27)
10	Structures & Improvements	354.40	0	0	Structures & Improvements (line 27)
11	Collection Sewers- Force	360.2	0	0	Collection Sewers- Force
12	Collection Sewers- Gravity	361.2	0	0	Collection Sewers- Gravity
13	Services to Customers	363.2	0	0	Services to Customers
14	Lift Stations	370.3	0	0	Lift Stations
15	Pumping Equipment	371.3	0	0	Pumping Equipment
16	Reuse Services	366.6	0	0	Reuse Services
17	Reuse Transmission & Dist Mains	375.6	0	0	Reuse Transmission & Dist Mains
18	Other Plant Misc Equip	389.2	0	0	Other Plant Misc Equip (line 35)
19	Other Plant Misc Equip	389.4	0	0	Other Plant Misc Equip (line 35)
20	Total Property CIAC		0	0	
21	Total Sewer CIAC		83,582	83,582	
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			74,482	
23	Meter Fees			0	
24	Main Extension Charge			0	
25	Service Installation Fees			9,100	
26	Total Cash CIAC			83,582	
Property CIAC:					
27	Structures & Improvements			0	
28	Collection Sewers- Force			0	
29	Collection Sewers- Gravity			0	
30	Services to Customers			0	
31	Lift Stations			0	
32	Pumping Equipment			0	
33	Reuse Services			0	
34	Reuse Transmission & Dist Mains			0	
35	Other Plant Misc Equip			0	
36	Total Property CIAC			0	
37	Total Sewer CIAC			83,582	

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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 6/30/04								Schedule: A-12		
Zephyr Shores - Sewer								Page: 5 of 8		
Docket No. 060368 - WS								Preparer:		
Schedule Year Ended: 2004										
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>										
Explanation: Provide the CIAC Balances by month by Classification based on amounts in the PSC's Amendatory Order										
Line No.	(1) Description	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04		
Cash CIAC:										
1	Treatment & Disposal Equipment	74,482	74,482	74,482	74,482	74,482	74,482	74,482		
2	Meter Fees	0	0	0	0	0	0	0		
3	Main Extension Charge	0	0	0	0	0	0	0		
4	Service Installation Fees	9,100	9,100	9,100	9,100	9,100	9,100	9,100		
5	Total Cash CIAC	83,582	83,582	83,582	83,582	83,582	83,582	83,582		
Property CIAC:										
6	Structures & Improvements	0	0	0	0	0	0	0		
7	Collection Sewers- Force	0	0	0	0	0	0	0		
8	Collection Sewers- Gravity	0	0	0	0	0	0	0		
9	Services to Customers	0	0	0	0	0	0	0		
10	Lift Stations	0	0	0	0	0	0	0		
11	Pumping Equipment	0	0	0	0	0	0	0		
12	Reuse Services	0	0	0	0	0	0	0		
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0		
14	Other Plant Misc Equip	0	0	0	0	0	0	0		
15	Total Property CIAC	0	0	0	0	0	0	0		
16	Total Sewer CIAC	83,582	83,582	83,582	83,582	83,582	83,582	83,582		
		TRUE								

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Line	No.	Description	Cash CIAC					CIAC acct
			July	Aug	Sep	Oct	Nov	Dec
	(1)							
	(2)		(3)	(4)	(5)	(6)	(7)	(8)
Historic [x] or Projected []								
Docket No. 060368 - WS								
Schedule Year Ended: 2004								
Explanation: Provide a schedule showing additions to CIAC during 2004 from the date of Acquisition								
Zephyr Shores - Sewer								
CIAC Additions - July through December 2004								
Schedule of Sewer Contributions in Aid of Construction by Classification- 2004								
Florida Public Service Commission								
Schedule: A-12								
Page: 6 of 8								
Prepared:								
Total Cash CIAC			C	0	0	0	0	0
5								
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
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

Schedule of Sewer Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission					
Adjustments to CIAC-July through December 2004													
Zephyr Shores - Sewer		=input field						Schedule: A-12					
Docket No. 060368 - WS		Explanation: Provide Adjustments to CIAC Amendatory Order balances other than						Page: 8 of 8					
Schedule Year Ended: 2004		changes resulting from CIAC Additions for 2004						Preparer:					
Historic [x] or Projected []													
	(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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Schedule of Sewer Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission		
Adjusted CIAC Balances- June through December 2004								Schedule:	A-12	
Zephyr Shores - Sewer								Page:	4 of 8	
Docket No. 060368 - WS								Preparer:		
Schedule Year Ended: 2004								Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04		
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>								when the Florida Water Services properties were acquired by AQUA, Inc.		
								through the year ended 12/31/04. While 2005 is the historical test year, balances		
								back to 6/30/04 are needed since adjustments to book balances are made beginning that date.		
Line No.	Description	(1) 06/30/04	(2) 07/31/04	(3) 08/31/04	(4) 09/30/04	(5) 10/31/04	(6) 11/30/04	(7) 12/31/04		
Cash CIAC:										
1	Treatment & Disposal Equipment	74,482	74,482	74,482	74,482	74,482	74,482	74,482		
2	Meter Fees	0	0	0	0	0	0	0		
3	Main Extension Charge	0	0	0	0	0	0	0		
4	Service Installation Fees	9,100	9,100	9,100	9,100	9,100	9,100	9,100		
5	Total Cash CIAC	83,582	83,582	83,582	83,582	83,582	83,582	83,582		
Property CIAC:										
6	Structures & Improvements	0	0	0	0	0	0	0		
7	Collection Sewers- Force	0	0	0	0	0	0	0		
8	Collection Sewers- Gravity	0	0	0	0	0	0	0		
9	Services to Customers	0	0	0	0	0	0	0		
10	Lift Stations	0	0	0	0	0	0	0		
11	Pumping Equipment	0	0	0	0	0	0	0		
12	Reuse Services	0	0	0	0	0	0	0		
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0		
14	Other Plant Misc Equip	0	0	0	0	0	0	0		
15	Total Property CIAC	0	0	0	0	0	0	0		
16	Total Sewer CIAC	83,582	83,582	83,582	83,582	83,582	83,582	83,582		

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Schedule of Sewer Contributions in Aid of Construction by Classification- 2005														Florida Public Service Commission		
CIAC Additions - 2005														Schedule: A-12		
Zephyr Shores - 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	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- 2005														Florida Public Service Commission		
Adjustments to CIAC-2005														Schedule: A-12		
Zephyr Shores - 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

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Schedule of Sewer Contributions in Aid of Construction by Classification- 2005 Adjusted CIAC Balances- 2005													Florida Public Service Commission			
Zephyr Shores - Sewer Docket No. 060368 - WS Schedule Year Ended: 2005 Historic [x] or Projected []													Schedule: A-12 Page: 4 of 8 Preparer:			
Explanation: Provide Adjusted CIAC balances by account for 2005																
Line No	Description	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance	
Cash CIAC:																
1	Treatment & Disposal Equipment	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	
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	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	
5	Total Cash CIAC	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	
Property CIAC:																
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Acct 354.4
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0	360.2
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	361.2
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	363.2
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	370.3
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	371.3
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	366.6
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	375.6
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0	389.2
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	Total Sewer CIAC	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance
Zephyr Shores
Docket No. 060368-WS
 Test Year Ending 12/31/05

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

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642
2	Meter Fees	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	297	297	297	297	297	297	297	297	297	297	297	297	297	297
5	Total Cash CIAC	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100
17	Total Cash CIAC	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582

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Schedule of Sewer Contributions in Aid of Construction by Classification- 2006														Florida Public Service Commission	
CIAC Additions - 2006														Schedule: A-12	
Zephyr Shores - Sewer														Page: 6 of 8	
Docket No. 060368 - WS														Preparer:	
Schedule Year Ended: 2006															
Historic [x] or Projected []															
Explanation: Provide a Schedule showing additions to CIAC during 2006															
Line No.	Description	(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) Total	(14) 2006
Cash CIAC:		CIAC acct													
1	Treatment & Disposal Equipment	380	0	0	0	0	433			433			433	1,300	
2	Meter Fees	367	0	0	0	0								0	
3	Main Extension Charge	361	0	0	0	0	160			160			160	480	
4	Service Installation Fees	363	0	0	0	0	57			57			57	171	
5	Total Cash CIAC		0	0	0	0	650	0	0	650	0	0	650	1,951	
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	
16	Total Sewer CIAC		0	0	0	0	650	0	0	650	0	0	650	1,951	
Schedule of Sewer Contributions in Aid of Construction by Classification- 2006														Florida Public Service Commission	
Adjustments to CIAC-2006														Schedule: A-12	
Zephyr Shores - Sewer														Page: 8 of 8	
Docket No. 060368 - WS														Preparer:	
Schedule Year Ended: 2006															
Historic [x] or Projected []															
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	
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	
16	Total Sewer CIAC		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 Balance
1	Treatment & Disposal Equipment	74,482	74,482	74,482	74,482	74,482	74,915	74,915	74,915	75,349	75,349	75,349	75,782	74,882	
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	Service Installation Fees	9,100	9,100	9,100	9,100	9,100	9,157	9,157	9,157	9,214	9,214	9,214	9,271	9,153	
5	Total Cash CIAC	83,582	83,582	83,582	83,582	83,582	84,232	84,232	84,232	84,883	84,883	84,883	85,533	84,182	
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	Services to Customers	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	
11	Pumping Equipment	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	
13	Reuse Transmission & Dist Mains	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	
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	Total Sewer CIAC	83,582	83,582	83,582	83,582	83,582	84,232	84,232	84,232	84,883	84,883	84,883	85,533	84,182	
Schedule of Sewer Contributions in Aid of Construction by Classification - 2006 Docket No. 060368 - WS Zephyr Shores - Sewer Explanation: Provide Adjusted CIAC balances by account for 2006 Schedule Year Ended: 2006 Historic [x] or Projected [x] (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13) (14) (15) Florida Public Service Commission Schedule: A-12 Page: 4 of 8 Preparer:															

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Zephyr Shores

Schedule: A-12

Docket No. 060368-WS

Page: 4 of 5

Test Year Ending 12/31/06

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642
2	Meter Fees	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	297	297	297	297	297	297	297	297	297	297	297	297	297	297
5	Total Cash CIAC	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	74,482	74,482	74,482	74,482	74,482	74,482	74,915	74,915	74,915	75,349	75,349	75,349	75,782	74,882
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	160	160	160	320	320	320	480	148
16	Service Installation Fees	9,100	9,100	9,100	9,100	9,100	9,100	9,157	9,157	9,157	9,214	9,214	9,214	9,271	9,153
17	Total Cash CIAC	83,582	83,582	83,582	83,582	83,582	83,582	84,232	84,232	84,232	84,883	84,883	84,883	85,533	84,182
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	83,582	83,582	83,582	83,582	83,582	83,582	84,232	84,232	84,232	84,883	84,883	84,883	85,533	84,182

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Schedule of Sewer Contributions in Aid of Construction by Classification-2007															
Adjusted CIAC Balances - 2007															
Zephyr Shores - Sewer															
Docket No. 060366 - WS															
Schedule Year Ended: 2007															
Historic [] or Projected [X]															
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/06	01/31/07	02/29/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	09/31/07	09/30/07	10/31/07	11/30/07	12/31/07	Average Balance
Explanation: Provide Adjusted CIAC balances by account for 2007															
1	Cash CIAC														
2	Treatment & Disposal Equipment	75,782	75,782	75,782	75,782	75,782	75,782	75,782	75,782	75,782	75,782	75,782	75,782	75,782	75,782
3	Meier Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	480	480	480	480	480	480	480	480	480	480	480	480	480	480
4	Service Installation Fees	9,271	9,271	9,271	9,271	9,271	9,271	9,271	9,271	9,271	9,271	9,271	9,271	9,271	9,271
5	Total Cash CIAC	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533

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Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Zephyr Shores

Docket No. 060368-WS

Test Year Ending 12/31/07

Florida Public Service Commission

Schedule: A-12

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642
2	Meter Fees	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	297	297	297	297	297	297	297	297	297	297	297	297	297	297
5	Total Cash CIAC	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	75,782	75,782	75,782	75,782	75,782	75,782	75,782	75,782	75,782	75,782	75,782	75,782	75,782	75,782
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	480	480	480	480	480	480	480	480	480	480	480	480	480	480
16	Service Installation Fees	9,271	9,271	9,271	9,271	9,271	9,271	9,271	9,271	9,271	9,271	9,271	9,271	9,271	9,271
17	Total Cash CIAC	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533

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Schedule of Sewer Amortization of CIAC by Classification- 2004								Florida Public Service Commission			
June through December Accum Amort CIAC Balances per Books- 2004											
								Schedule: A-14			
								Page: 2 of 2			
								Preparer:			
Zephyr Shores - Sewer		272	6432	FWS	Zephyr Shores - Sewer						
Docket No. 060368 - WS		Explanation: Provide the Amort of CIAC Balances per books by month by Classification beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA) through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.									
Schedule Year Ended: 2004											
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>											
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)			
Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04			
Cash CIAC:											
1	Treatment & Disposal Equipment										
2	Meter Fees										
3	Main Extension Charge										
4	Service Installation Fees										
5	Total Cash CIAC	0	0	0	0	0	0	0			
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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DWS

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Schedule of Sewer Amortization of CIAC by Classification-2005	Florida Public Service Commission															
Line No.	Description	12/31/04	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Accum Amort CIAC Balances per Books-2005			6432 Zephyr Shores - Sewer										Average	Balance
1	Treatment & Disposal Equipment															
2	Meter Fees															
3	Main Extension Charge															
4	Service Installation Fees															
5	Total Cash CIAC	0	0	0	0	0	0	0	0	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	0
16	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Zephyr Shores

Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: A-14

Page: 2 of 5

Preparer: Robert M. Griffin

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

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

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

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Schedule of Sewer Amortization of CIAC by Classification- 2006							
Accum Amort CIAC Balances per Books- 2006							
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06
Zephyr Shores - Sewer							
Docket No. 060368 - WS							
Schedule Year End: 2006							
Historic [X] or Projected []							
272							
6432							
FWS							
Zephyr Shores - Sewer							
Explanation: Provide the Amort of CIAC Balances by month by Classification for the year ended 12/31/06							
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
Property CIAC:							
6	Structures & Improvements	0					
7	Collection Sewers- Force	0					
8	Collection Sewers- Gravity	0					
9	Services to Customers	0					
10	Lift Stations	0					
11	Pumping Equipment	0					
12	Reuse Services	0					
13	Reuse Transmission & Dist M	0					
14	Other Plant Misc Equip	0					
15	Total Property CIAC	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	0

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

Florida Public Service Commission

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

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

Explanation: Schedule A-11 continued

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

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

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
Zephyr Shores - Sewer Docket No. 060368 - WS Schedule Year Ended: 2004 Historic [x] or Projected []				Schedule: A-12 Page: Preparer:
		=input field		
		Explanation: Calculate CIAC at 6/30/04 based on Nance's W/Ps and Amendatory Order. Assign W/P amounts to CIAC Categories		
		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	0	0 Treatment & Disposal Equipment
2	CIAC-1999 Acquisition	25,804		25,804 Treatment & Disposal Equipment
3	Unclaimed Refunds	1		1 Treatment & Disposal Equipment
4	Main Ext Charge	0		0 Main Extension Charge
5	Serv Install Charge	6,627		6,627 Service Installation Charge
6	Reuse Meter Fees	0		0 Meter Fees
7	Total Cash CIAC	32,432	0	32,432
Property CIAC 271.5: 271.5				
8	Structures & Improvements	354.2	0	0 Structures & Improvements (line 27)
9	Structures & Improvements	354.3	0	0 Structures & Improvements (line 27)
10	Structures & Improvements	354.40	0	0 Structures & Improvements (line 27)
11	Collection Sewers- Force	360.2	0	0 Collection Sewers- Force
12	Collection Sewers- Gravity	361.2	0	0 Collection Sewers- Gravity
13	Services to Customers	363.2	0	0 Services to Customers
14	Lift Stations	370.3	0	0 Lift Stations
15	Pumping Equipment	371.3	0	0 Pumping Equipment
16	Reuse Services	366.6	0	0 Reuse Services
17	Reuse Transmission & Dist Mains	375.6	0	0 Reuse Transmission & Dist Mains
18	Other Plant Misc Equip	389.2	0	0 Other Plant Misc Equip (line 35)
19	Other Plant Misc Equip	3879.40	0	0 Other Plant Misc Equip (line 35)
20	Total Property CIAC	0	0	0
21	Total Sewer CIAC	32,432	0	32,432
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			25,804
23	Meter Fees			0
24	Main Extension Charge			0
25	Service Installation Fees			6,627
26	Total Cash CIAC			32,432
Property CIAC:				
27	Structures & Improvements			0
28	Collection Sewers- Force			0
29	Collection Sewers- Gravity			0
30	Services to Customers			0
31	Lift Stations			0
32	Pumping Equipment			0
33	Reuse Services			0
34	Reuse Transmission & Dist Mains			0
35	Other Plant Misc Equip			0
36	Total Property CIAC			0
37	Total Sewer CIAC			32,432

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Schedule of Sewer Amortization of CIAC by Classification-2004								Florida Public Service Commission		
Amort of CIAC Amandatory Order Balances as of 6/30/04								Schedule: A-14		
								Page: 2, wrk-1		
Zephyr Shores - Sewer								Preparer:		
Docket No. 060368 - WS								Explanation: Provide the Accumulated Amort of CIAC Balances as of 6/30/04 by Classification		
Schedule Year Ended: 2004								based on amounts in the PSC's Amandatory Order issued February 27, 2006		
Historic [x] or Projected []										
Line No.	(1) Description	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04		
Cash CIAC:										
1	Treatment & Disposal Equipment	25,805	25,805	25,805	25,805	25,805	25,805	25,805		
2	Meter Fees	0	0	0	0	0	0	0		
3	Main Extension Charge	0	0	0	0	0	0	0		
4	Service Installation Fees	6,627	6,627	6,627	6,627	6,627	6,627	6,627		
5	Total Cash CIAC	32,432	32,432	32,432	32,432	32,432	32,432	32,432		
Property CIAC:										
6	Structures & Improvements	0	0	0	0	0	0	0		
7	Collection Sewers- Force	0	0	0	0	0	0	0		
8	Collection Sewers- Gravity	0	0	0	0	0	0	0		
9	Services to Customers	0	0	0	0	0	0	0		
10	Lift Stations	0	0	0	0	0	0	0		
11	Pumping Equipment	0	0	0	0	0	0	0		
12	Reuse Services	0	0	0	0	0	0	0		
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0		
14	Other Plant Misc Equip	0	0	0	0	0	0	0		
15	Total Property CIAC	0	0	0	0	0	0	0		
16	Total Sewer CIAC	32,432	32,432	32,432	32,432	32,432	32,432	32,432		

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CALCULATE CIAC AMORTIZATION RATES									
Schedule of Sewer Amortization of CIAC by Classification - 2004					Florida Public Service Commission				
Calculate Amortization Rates					Schedule: A-12				
Zephyr Shores - Sewer					Page: [REDACTED]				
Docket No. 060368 - WS					Preparer: [REDACTED]				
Schedule Year Ended: 2004									
Historic [x] or Projected []									
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates and calculate composite rates based on methodology employed by [REDACTED] for Annual Reports (see 12/21/04 calculation)									
					Annual Depn Rate	Monthly Dep'n Rate			
Categories-lines 22 to 35 below									
Cash CIAC:									
1	Capacity Charges	271.1			Treatment & Disp Equip (see Composite Calc)	5.56%	0.46%		
2	CIAC-1999 Acquisition				Treatment & Disp Equip (see Composite Calc)	5.56%	0.46%		
3	Unclaimed Refunds				Treatment & Disp Equip (see Composite Calc)	5.56%	0.46%		
4	Main Ext Charge (Coll Swr-Grav)				Main Extension Charge acct 361.2	2.22%	0.19%		
5	Serv Install Charge (Svc to Cust)				Service Installation Charge acct 363.2	2.63%	0.22%		
6	Reuse Meter Fees				Meter Fees acct 367.6	0.00%	0.00%		
7	Total Cash CIAC								
Property CIAC 271.5									
8	Structures & Improvements	354.2			Structures & Improvements (line 27)	0.00%	0.00%		
9	Structures & Improvements	354.3			Structures & Improvements (line 27)	0.00%	0.00%		
10	Structures & Improvements	354.40			Structures & Improvements (line 27)	0.00%	0.00%		
11	Collection Sewers- Force	360.2			Collection Sewers- Force	3.33%	0.28%		
12	Collection Sewers- Gravity	361.2			Collection Sewers- Gravity	2.22%	0.19%		
13	Services to Customers	363.2			Services to Customers	2.63%	0.22%		
14	Lift Stations	370.3			Lift Stations	5.56%	0.46%		
15	Pumping Equipment	371.3			Pumping Equipment	5.56%	0.46%		
16	Reuse Services	366.6			Reuse Services	0.00%	0.00%		
17	Reuse Transmission & Dist Mains	375.6			Reuse Transmission & Dist Mains	0.00%	0.00%		
18	Other Plant Misc Equip	389.2			Other Plant Misc Equip (line 35)	0.00%	0.00%		
19	Other Plant Misc Equip	389.40			Other Plant Misc Equip (line 35)	0.00%	0.00%		
Composite Rate Calculation:									
		UPIS Balance 6/30/04			Depreciation Rate		Annual Depreciation Expense		
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly			
1	INTANGIBLE PLANT	V							
2	Organization	351.1	2,695		4.00%				
3	Franchises	352.1	503		2.50%				
4	Other Plant & Misc. Equipment	389.1	0		0.00%				
5	COLLECTION PLANT				0.00%				
6	Land & Land Rights	353.2	43,036		0.00%				
7	Structures & Improvements	354.2	0	0	0.00%	0.00%	x		
8	Power Generation Equipment	355.2	0		0.00%				
9	Collection Sewers - Force	360.2	131,669	0	3.33%				
10	Collection Sewers - Gravity	361.2	3,349	0	2.22%				
11	Special Collecting Structures	362.2	0	0	0.00%	0.00%	x		
12	Services to Customers	363.2	1,304	0	2.63%				
13	Flow Measuring Devices	364.2	0		0.00%				
14	Flow Measuring Installations	365.2	0		0.00%				
15	Other Plant & Misc. Equipment	389.2	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	0	0	0.00%	0.00%	x		
19	Power Generation Equipment	355.3	0		0.00%				
20	Receiving Wells	370.3	29,781	0	5.56%	0.46%	1,656	x	
21	Pumping Equipment	371.3	128,156	0	5.56%	0.46%	7,125	x	
22	Other Plant & Misc. Equipment	389.3	0		0.00%				

AL

Composite Rate Calculation: (Continued)					UPIS Balance	Depreciation Rate		Annual Depreciation Expense	
				Annual		Monthly			
23	TREATMENT AND DISPOSAL PLANT								
24	Land & Land Rights	353.4		1,348	0	0.00%	0.00%	x	
25	Structures & Improvements	354.4	Y	0	0	0.00%	0.00%	x	
26	Power Generation Equipment	355.4		0	0	0.00%	0.00%	x	
27	Treatment & Disposal Equipment	380.4		0	0	0.00%	0.00%	x	
28	Plant Sewers	381.4		0	0	0.00%	0.00%	x	
29	Outfall Sewer Lines	382.4		0	0	0.00%	0.00%	x	
30	Other Plant & Misc. Equipment	389.4	Y	0	0	0.00%	0.00%	x	
31	RECLAIMED WATER TREATMENT PLANT								
32	Land & Land Rights	353.5		0	0	0.00%	0.00%	x	
33	Structures & Improvements	354.5		0	0	0.00%	0.00%	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 Equipment	380.5		0	0	0.00%	0.00%	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	RECLAIMED WATER DISTRIBUTION PLANT								
41	Franchises	352.6		0	0	2.50%			
42	Land & Land Rights	353.6		0	0	0.00%	0.00%	x	
43	Structures & Improvements	354.6		0	0	0.00%	0.00%	x	
44	Power Generation Equipment	355.6		0	0	0.00%	0.00%	x	
45	Reuse Services	366.6	Y	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%			
48	Reuse Transmission & Distr. Sys.	375.6	Y	0	0	0.00%	0.00%	x	
49	Other Plant & Misc. Equipment	389.6		0	0	0.00%	0.00%	x	
50	GENERAL PLANT								
51	Land & Land Rights	353.7		0	0	0.00%	0.00%	x	
52	Structures & Improvements	354.7		0	0	0.00%	0.00%	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				0	157,937		8,781	5.66%

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Line	Description	Annual Depr Rate	Mo Depr Rate
	Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data		
	Cash CIAC:		
64	Treatment & Disposal Equipment	5.56%	0.46%
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	0.00%	0.00%
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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Line No.	Description	Schedule of Sewer Amortization of CIAC by Classification-2004															
		06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04	Cash CIAC:								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Treatment & Disposal Equipment					Meter Fees				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Main Extension Charge					Service Installation Fees				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Property CIAC:					Structures & Improvements				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Collection Sewers- Force					Collection Sewers- Gravity				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Lift Stations					Pumping Equipment				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Reuse Services					Reuse Transmission & Dist Mains				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Total Property CIAC					Total Sewer CIAC				
1	Treatment & Disposal Equipment	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482
2	Meter Fees	0	0	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	0	0
4	Service Installation Fees	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100
5	Total Cash CIAC	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582
6	Structures & Improvements	0	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	0
8	Collection Sewers- Gravity	0	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	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Services to Customers	0	0	0	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	0	0	0
13	Reuse Services	0	0	0	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	0	0	0
15	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Sewer CIAC	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582

Line	Description	July	Aug	Sep	Oct	Nov	Dec	Total		
16	Total Sewer CIAC	365	365	365	365	365	365	2,190		
15	Total Property CIAC	0	0	0	0	0	0	0		
14	Other Plant Misc Equip	0	0	0	0	0	0	0		
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0		
12	Reuse Services	0	0	0	0	0	0	0		
11	Pumping Equipment	0	0	0	0	0	0	0		
10	Lift Stations	0	0	0	0	0	0	0		
9	Services to Customers	0	0	0	0	0	0	0		
8	Collection Sewers- Gravity	0	0	0	0	0	0	0		
7	Collection Sewers- Force	0	0	0	0	0	0	0		
6	Structures & Improvements	0	0	0	0	0	0	0		
Property CIAC:		0	0	0	0	0	0	0		
5	Total Cash CIAC	365	365	365	365	365	365	2,190		
4	Service Installation Fees	20	20	20	20	20	20	120		
3	Main Extension Charge	0	0	0	0	0	0	0		
2	Meter Fees	0	0	0	0	0	0	0		
1	Treatment & Disposal Equipment	345	345	345	345	345	345	2,071		
Cash CIAC:		345	345	345	345	345	345	2,071		
Line	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Zephyr Shores - Sewer Schedule of Sewer Amortization-2004 CIAC Amortization- July through December 2004 Docket No. 060368 - WS Schedule Year Ended: 2004 Historic [x] or Projected [] Explanation: Provide a Schedule showing additions to CIAC during 2004 from the date of Acquisition 6/30/04. Preparer: A-14 Page: 2, wrk-4 Schedule: Florida Public Service Commission										
Zephyr Shores - Sewer Schedule of Sewer Amortization-2004 CIAC Amortization- July through December 2004 Docket No. 060368 - WS Schedule Year Ended: 2004 Historic [x] or Projected [] Explanation: Provide Adjustments to CIAC Amortization Order balances other than changes resulting from CIAC Additions for 2004 Preparer: A-14 Page: 2, wrk-5 Schedule: Florida Public Service Commission										

Schedule of Sewer Amortization of CIAC by Classification- 2004									Florida Public Service Commission	
Adjusted Amortization of CIAC Balances- June through December 2004									Schedule:	A-14
Zephyr Shores - Sewer									Page:	2, wrk-8
Docket No. 060368 - WS									Preparer:	
Schedule Year Ended: 2004									Z. wrk-8	
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	25,805	26,150	26,495	26,840	27,185	27,531	27,876		
2	Meter Fees	0	0	0	0	0	0	0		
3	Main Extension Charge	0	0	0	0	0	0	0		
4	Service Installation Fees	6,627	6,647	6,667	6,687	6,707	6,727	6,747		
5	Total Cash CIAC	32,432	32,797	33,162	33,527	33,892	34,257	34,622		
Property CIAC:										
6	Structures & Improvements	0	0	0	0	0	0	0		
7	Collection Sewers- Force	0	0	0	0	0	0	0		
8	Collection Sewers- Gravity	0	0	0	0	0	0	0		
9	Services to Customers	0	0	0	0	0	0	0		
10	Lift Stations	0	0	0	0	0	0	0		
11	Pumping Equipment	0	0	0	0	0	0	0		
12	Reuse Services	0	0	0	0	0	0	0		
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0		
14	Other Plant Misc Equip	0	0	0	0	0	0	0		
15	Total Property CIAC	0	0	0	0	0	0	0		
16	Total Sewer CIAC	32,432	32,797	33,162	33,527	33,892	34,257	34,622		

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CALCULATE CIAC AMORTIZATION RATES									
Schedule of Sewer Amortization of CIAC by Classification- 2005 Calculate Amortization Rates for Calendar Year 2005								Florida Public Service Commission	
Zephyr Shores - Sewer Docket No. 060368 - WS Schedule Year Ended: 2005 Historic [X] or Projected []								Schedule: A-12 Page: Preparer:	
Input field Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates								Annual Dep'n Rate	Monthly Dep'n Rate
Categories-lines 22 to 35 below									
Cash CIAC:									
1	Capacity Charges	271.1							
2	CIAC-1999 Acquisition								
3	Unclaimed Refunds								
4	Main Ext Charge (Coll Swr Grav)								
5	Serv Install Charge (Svc to Cust)								
6	Reuse Meter Fees								
7	Total Cash CIAC								
Property CIAC 271.5:									
8	Structures & Improvements	354.2							
9	Structures & Improvements	354.3							
10	Structures & Improvements	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	389.40							
Composite Rate Calculation:									
		UPIS Balance 12/31/04			Depreciation Rate		Annual Depreciation Expense		
1	INTANGIBLE PLANT	V	Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly		
2	Organization	351.1	2,695			4.00%			
3	Franchises	352.1	503			2.50%			
4	Other Plant & Misc. Equipment	389.1	0			0.00%			
5	COLLECTION PLANT		0			0.00%			
6	Land & Land Rights	353.2	43,036			0.00%			
7	Structures & Improvements	354.2	0		0	0.00%	0.00%		x
8	Power Generation Equipment	355.2	0			0.00%			
9	Collection Sewers - Force	360.2	131,669	0		3.33%			
10	Collection Sewers - Gravity	361.2	3,349	0		2.22%			
11	Special Collecting Structures	362.2	0		0	0.00%	0.00%		x
12	Services to Customers	363.2	1,304	0		2.63%			
13	Flow Measuring Devices	364.2	0			0.00%			
14	Flow Measuring Installations	365.2	0			0.00%			
15	Other Plant & Misc. Equipment	389.2	0	0	0	0.00%	0.00%		x
16	SYSTEM PUMPING PLANT		0			0.00%			
17	Land & Land Rights	353.3	0			0.00%			
18	Structures & Improvements	354.3	0		0	0.00%	0.00%		x
19	Power Generation Equipment	355.3	0			0.00%			
20	Receiving Wells	370.3	29,781	0	29,781	5.56%	0.46%	1,656	x
21	Pumping Equipment	371.3	128,156	0	128,156	5.56%	0.46%	7,125	x
22	Other Plant & Misc. Equipment	389.3	0			0.00%			

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Composite Rate Calculation: (Continued)		UPIS Balance 12/31/04			Depreciation Rate		Annual Depreciation Expense
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	
23	TREATMENT AND DISPOSAL PLANT						
24	Land & Land Rights	353.4	1,348	0	0.00%	0.00%	
25	Structures & Improvements	354.4	0	0	0.00%	0.00%	x
26	Power Generation Equipment	355.4	0	0	0.00%	0.00%	x
27	Treatment & Disposal Equipment	380.4	0	0	0.00%	0.00%	x
28	Plant Sewers	381.4	0	0	0.00%	0.00%	x
29	Outfall Sewer Lines	382.4	0	0	0.00%	0.00%	x
30	Other Plant & Misc. Equipment	389.4	0	0	0.00%	0.00%	x
31	RECLAIMED WATER TREATMENT PLANT						
32	Land & Land Rights	353.5	0	0	0.00%	0.00%	
33	Structures & Improvements	354.5	0	0	0.00%	0.00%	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%	
37	Treatment & Disposal Equipment	380.5	0	0	0.00%	0.00%	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%	
40	RECLAIMED WATER DISTRIBUTION PLANT						
41	Franchises	352.6	0	0	2.50%		
42	Land & Land Rights	353.6	0	0	0.00%	0.00%	
43	Structures & Improvements	354.6	0	0	0.00%	0.00%	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%	0.46%	
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	GENERAL PLANT						
51	Land & Land Rights	353.7	0	0	0.00%	0.00%	
52	Structures & Improvements	354.7	0	0	0.00%	0.00%	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			157,937			8,781 5.66%
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				5.56%	0.46%	
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				0.00%	0.00%	
2	Collection Sewers- Force				3.33%	0.28%	
3	Collection Sewers- Gravity				2.22%	0.19%	
4	Services to Customers				2.63%	0.22%	
5	Lift Stations				5.56%	0.46%	
6	Pumping Equipment				5.56%	0.46%	
7	Reuse Services				0.00%	0.00%	
8	Reuse Transmission & Dist Mains				0.00%	0.00%	
9	Other Plant Misc Equip				0.00%	0.00%	

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Schedule of Sewer Amortization of CIAC by Classification- 2005													Florida Public Service Commission		
Adjusted CIAC Balances- 2005													Schedule: A-12		
Zephyr Shores - 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	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482
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	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100
5	Total Cash CIAC	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582
Schedule of Sewer Amortization of CIAC by Classification- 2005													Florida Public Service Commission		
CIAC Amortization Rates - 2005													Schedule: A-14		
Zephyr Shores - 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	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	
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	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2	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	(1)	Total Sewer CIAC	365	365	365	365	365	365	365	365	365	365	365	365	4,381
15	(2)	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
14	(3)	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0
13	(4)	Reuse Services & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
12	(5)	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0
11	(6)	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
10	(7)	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0
9	(8)	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
8	(9)	Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0
7	(10)	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0
6	(11)	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:			0	0	0	0	0	0	0	0	0	0	0	0	0
5	(12)	Total Cash CIAC	365	365	365	365	365	365	365	365	365	365	365	365	4,381
4	(13)	Service Installation Fees	20	20	20	20	20	20	20	20	20	20	20	20	239
3	(14)	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
2	(15)	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
1	(16)	Treatment & Disposal Equipment	345	345	345	345	345	345	345	345	345	345	345	345	4,141
Cash CIAC:			345	345	345	345	345	345	345	345	345	345	345	345	4,141
Line	No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Schedule of Sewer Amortization of CIAC by Classification- 2005			Zephyr Shores - Sewer Docket No. 060368 - WS Schedule Year Ended: 2005 Explanation: Provide a schedule showing additions to CIAC during 2005 from the date of acquisition Historic [X] or Projected []												
Schedule of Sewer Amortization of CIAC by Classification- 2005			Zephyr Shores - Sewer Docket No. 060368 - WS Schedule Year Ended: 2005 Explanation: Provide Adjustments to CIAC Amortary Order balances other than changes resulting from CIAC Additions for 2005 Historic [X] or Projected []												
Schedule of Sewer Amortization of CIAC by Classification- 2005			Florida Public Service Commission Schedule: A-14 Page: 2, wrk-4 Preparer:												

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Line	Description	12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	Test Year End Average 12/31/05	Balance
1	Treatment & Disposal Equipment	27,876	28,221	28,566	28,911	29,256	29,601	29,946	30,291	30,636	30,982	31,327	31,672	32,017	29,946
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	6,747	6,787	6,808	6,826	6,846	6,866	6,886	6,906	6,926	6,946	6,966	6,986	6,986	6,866
5	Total Cash CIAC	34,622	34,987	35,352	35,717	36,082	36,447	36,813	37,178	37,543	37,908	38,273	38,638	39,003	36,813
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	34,622	34,987	35,352	35,717	36,082	36,447	36,813	37,178	37,543	37,908	38,273	38,638	39,003	36,813

Schedule of Sewer Amortization of CIAC by Classification-2005

Zephyr Shores - Sewer

Docket No. 060368 - WS

Schedule Year Ended: 2005

Historic [X] or Projected []

Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month average.

Prepared: A-14

Page: 2, Wtk-8

Florida Public Service Commission

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Zephyr Shores

Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: A-14

Page: 3 of 5

Preparer: Robert M. Griffin

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

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

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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

Zephyr Shores - 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

Schedule: A-12
Page:
Preparer:

				Annual Dep'n Rate	Monthly Dep'n Rate
Categories-lines 22 to 35 below					
Cash CIAC:					
1	Capacity Charges 271.1			5.56%	0.46%
2	CIAC-1999 Acquisition			5.56%	0.46%
3	Unclaimed Refunds			5.56%	0.46%
4	Main Ext Charge (Coll Sw-Grav)			2.22%	0.19%
5	Serv Install Charge (Svc to Cust)			2.63%	0.22%
6	Reuse Meter Fees			0.00%	0.00%
7	Total Cash CIAC				
Property CIAC 271.5:					
8	Structures & Improvements 354.2			0.00%	0.00%
9	Structures & Improvements 354.3			0.00%	0.00%
10	Structures & Improvements 354.40			0.00%	0.00%
11	Collection Sewers- Force 360.2			3.33%	0.28%
12	Collection Sewers- Gravity 361.2			2.22%	0.19%
13	Services to Customers 363.2			2.63%	0.22%
14	Lift Stations 370.3			5.56%	0.46%
15	Pumping Equipment 371.3			5.56%	0.46%
16	Reuse Services 366.6			0.00%	0.00%
17	Reuse Transmission & Dist M 375.6			0.00%	0.00%
18	Other Plant Misc Equip 389.2			0.00%	0.00%
19	Other Plant Misc Equip 389.40			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	2,695			4.00%
3	Franchises 352.1	503			2.50%
4	Other Plant & Misc Equipment 389.1	0			0.00%
5	COLLECTION PLANT	0			0.00%
6	Land & Land Rights 353.2	43,036			0.00%
7	Structures & Improvements 354.2	Y 0	0	0.00%	0.00%
8	Power Generation Equipment 355.2	0			0.00%
9	Collection Sewers - Force 360.2	Y 131,669	0	3.33%	0.28%
10	Collection Sewers - Gravity 361.2	Y 3,349	0	2.22%	0.19%
11	Special Collecting Structures 362.2	0	0	0.00%	0.00%
12	Services to Customers 363.2	Y 1,304	0	2.63%	0.22%
13	Flow Measuring Devices 364.2	0			0.00%
14	Flow Measuring Installations 365.2	0			0.00%
15	Other Plant & Misc Equipment 389.2	Y 0	0	0.00%	0.00%
16	SYSTEM PUMPING PLANT	0			0.00%
17	Land & Land Rights 353.3	0			0.00%
18	Structures & Improvements 354.3	Y 0	0	0.00%	0.00%
19	Power Generation Equipment 355.3	0			0.00%
20	Receiving Wells 370.3	Y 29,781	0	29,781	5.56% 0.46%
21	Pumping Equipment 371.3	Y 128,156	0	128,156	5.56% 0.46%
22	Other Plant & Misc. Equipment 389.3	0			0.00%

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Composite Rate Calculation: (Continued)		UPIS Balance 12/31/05			Depreciation Rate		Annual Depreciation Expense											
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly												
23	TREATMENT AND DISPOSAL PLANT																	
24	Land & Land Rights	353.4	1,348		0.00%													
25	Structures & Improvements	354.4	0	0	0.00%	0.00%	x											
26	Power Generation Equipment	355.4	0	0	0.00%	0.00%	x											
27	Treatment & Disposal Equipment	380.4	0	0	0.00%	0.00%	x											
28	Plant Sewers	381.4	0	0	0.00%	0.00%	x											
29	Outfall Sewer Lines	382.4	0	0	0.00%	0.00%	x											
30	Other Plant & Misc. Equipment	389.4	0	0	0.00%	0.00%	x											
31	RECLAIMED WATER TREATMENT PLANT																	
32	Land & Land Rights	353.5	0		0.00%													
33	Structures & Improvements	354.5	0	0	0.00%	0.00%	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%												
37	Treatment & Disposal Equipment	380.5	0	0	0.00%	0.00%	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%												
40	RECLAIMED WATER DISTRIBUTION PLANT																	
41	Franchises	352.6	0		2.50%													
42	Land & Land Rights	353.6	0		0.00%													
43	Structures & Improvements	354.6	0	0	0.00%	0.00%	x											
44	Power Generation Equipment	355.6	0		0.00%													
45	Reuse Services	366.6	0	0	0.00%													
46	Reuse Meters & Meter Installations	367.6	0		0.00%													
47	Pumping Equipment	371.6	0		5.56%													
48	Reuse Transmission & Distribution	375.6	0	0	0.00%	0.00%	x											
49	Other Plant & Misc. Equipment	389.6	0	0	0.00%	0.00%												
50	GENERAL PLANT																	
51	Land & Land Rights	353.7	0		0.00%													
52	Structures & Improvements	354.7	0	0	0.00%	0.00%	x											
53	Office Furniture & Equipment	390.7	0		0.00%													
54	Computer Equipment	390.71	0		0.00%													
55	Transportation Equipment	391.7	0		0.00%													
56	Stores Equipment	392.7	0		0.00%													
57	Tools, Shop & Garage Equipment	393.7	846		0.00%													
58	Laboratory Equipment	394.7	0		0.00%													
59	Power Operated Equipment	395.7	0		0.00%													
60	Communication Equipment	396.7	0		0.00%													
61	Miscellaneous Equipment	397.7	0		0.00%													
62	Other Tangible Plant	398.7	0		0.00%													
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			157,937				8,781	5.56%									

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Line No.	Description	Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data	Annual Depr Rate	Mo Depr Rate
Cash CIAC:				
64	Treatment & Disposal Equipment		5.56%	0.46%
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		0.00%	0.00%
2	Collection Sewers- Force		3.33%	0.28%
3	Collection Sewers- Gravity		2.22%	0.19%
4	Services to Customers		2.63%	0.22%
5	Lift Stations		5.56%	0.46%
6	Pumping Equipment		5.56%	0.46%
7	Reuse Services		0.00%	0.00%
8	Reuse Transmission & Dist Mains		0.00%	0.00%
9	Other Plant Misc Equip		0.00%	0.00%

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CALCULATE CIAC AMORTIZATION RATES Beginning May 2006 (Start guideline Lives)										
Schedule of Sewer Amortization of CIAC by Classification-2006										
Calculate Amortization Rates for Calendar Year 2005										
Zephyr Stores - Sewer										
Docket No. 060368 - WS										
Schedule Year Ended: 2006										
Historic [x] or Projected [x]										
Category	Line	Annual Depn Rate	Monthly Depn Rate	Annual Expense	Monthly Expense	Cont Prop	For Comp	Calc	Adj Bal	
Cash CIAC:	1	Capacity Charges	271.1	5.14%	0.43%					
	2	CIAC-1999 Acquisition		5.14%	0.43%					
	3	Unclaimed Refunds		5.14%	0.43%					
	4	Main Ext Charge (Coll Swr-Grav)		2.22%	0.19%					
	5	Serv Install Charge (Svc to Cust)		2.63%	0.22%					
	6	Reuse Meter Fees		5.00%	0.42%					
	7	Total Cash CIAC								
	8	Property CIAC 271.5:	271.5	3.13%	0.26%					
	9	Structures & Improvements	354.3	3.13%	0.26%					
	10	Structures & Improvements	354.40	3.13%	0.26%					
	11	Collection Sewers- Force	360.2	3.33%	0.28%					
	12	Collection Sewers- Gravity	361.2	2.22%	0.19%					
	13	Services to Customers	363.2	2.63%	0.22%					
	14	Lift Stations	370.3	3.33%	0.28%					
	15	Pumping Equipment	371.3	5.56%	0.46%					
	16	Reuse Services	366.6	5.56%	0.46%					
	17	Reuse Transmission & Dist M	375.6	2.33%	0.19%					
	18	Other Plant Misc Equip	389.2	5.56%	0.46%					
	19	Other Plant Misc Equip	389.40	5.56%	0.46%					
	Composite Rate Calculation:									
		UPS Balance 4/30/06								
		Annual Depreciation Rate								
		Monthly Depreciation Rate								
		Annual Expense								
		Monthly Expense								
		Cont Prop								
		For Comp								
		Calc								
		Adj Bal								
		INTANGIBLE PLANT	351.1	2.50%	0.21%					
		Franchises	352.1	2.50%	0.21%					
		Other Plant & Misc. Equipment	389.1	5.56%	0.46%					
		COLLECTION PLANT	0	0.00%	0.00%					
		Land & Land Rights	43,036	0.00%	0.00%					
		Structures & Improvements	353.2	3.13%	0.26%					
		Power Generation Equipment	354.2	5.00%	0.42%					
		Collection Sewers - Force	360.2	3.33%	0.28%					
		Collection Sewers - Gravity	361.2	2.22%	0.19%					
		Special Collecting Structures	362.2	2.50%	0.21%					
		Services to Customers	363.2	2.63%	0.22%					
		Flow Measuring Devices	364.2	20.00%	1.67%					
		Flow Measuring Installations	365.2	2.63%	0.22%					
		Other Plant & Misc. Equipment	389.2	5.56%	0.46%					
		SYSTEM PUMPING PLANT	0	0.00%	0.00%					
		Land & Land Rights	353.3	0.00%	0.00%					
		Structures & Improvements	354.3	3.13%	0.26%					
		Power Generation Equipment	355.3	5.00%	0.42%					
		Reuse Wells	370.3	3.33%	0.28%					
		Pumping Equipment	29,781	5.56%	0.46%					
		Other Plant & Misc. Equipment	130,475	5.56%	0.46%					
		Other Plant & Misc. Equipment	389.3	5.56%	0.46%					

Composite Rate Calculation: (Continued)		UPIS Balance 4/30/06			Depreciation Rate		Annual														
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense														
23	TREATMENT AND DISPOSAL PLANT																				
24	Land & Land Rights	353.4	1,348	0	0.00%																
25	Structures & Improvements	354.4	0	0	3.13%	0.26%	-	x													
26	Power Generation Equipment	355.4	0	0	5.00%	0.42%	-	x													
27	Treatment & Disposal Equipm	380.4	0	0	5.56%	0.46%	-	x													
28	Plant Sewers	381.4	0	0	2.86%	0.24%	-	x													
29	Outfall Sewer Lines	382.4	0	0	3.33%	0.28%	-	x													
30	Other Plant & Misc. Equipmen	389.4	0	0	5.56%	0.46%	-	x													
31	RECLAIMED WATER TREATMENT PLANT				0.00%																
32	Land & Land Rights	353.5	0	0	0.00%																
33	Structures & Improvements	354.5	0	0	3.13%	0.26%	-	x													
34	Power Generation Equipment	355.5	0	0	5.00%	0.42%	-	x													
35	Pumping Equipment	371.5	0	0	5.56%	0.46%	-	x													
36	Reuse Distribution Reservoirs	374.5	0	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. Equipmen	389.5	0	0	5.56%																
40	RECLAIMED WATER DISTRIBUTION PLANT				0.00%																
41	Franchises	352.6	0	0	2.50%																
42	Land & Land Rights	353.6	0	0	0.00%																
43	Structures & Improvements	354.6	0	0	3.13%	0.26%	-	x													
44	Power Generation Equipment	355.6	0	0	5.00%																
45	Reuse Services	366.6	0	0	2.50%																
46	Reuse Meters & Meter Installa	367.6	0	0	5.00%																
47	Purping Equipment	371.6	0	0	5.56%																
48	Reuse Transmission & Distr. S	375.6	0	0	2.33%	0.19%	-	x													
49	Other Plant & Misc. Equipmen	389.6	0	0	5.56%																
50	GENERAL PLANT				0.00%																
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	6.67%																
54	Computer Equipment	390.71	0	0	16.67%																
55	Transportation Equipment	391.7	0	0	16.67%																
56	Stores Equipment	392.7	0	0	5.56%																
57	Tools, Shop & Garage Equipm	393.7	846	0	6.25%																
58	Laboratory Equipment	394.7	0	0	6.67%																
59	Power Operated Equipment	395.7	0	0	8.33%																
60	Communication Equipment	396.7	0	0	10.00%																
61	Miscellaneous Equipment	397.7	0	0	6.67%																
62	Other Tangible Plant	398.7	0	0	10.00%																
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization		0	160,256			8,241	5.14%													

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Schedule of Sewer Amortization of CIAC by Classification - 2006														Florida Public Service Commission	
Adjusted CIAC Balances - 2006															
Zephyr Shores - Sewer														Schedule: A-12	
Docket No. 060368 - WS														Page: 4 of 8	
Schedule Year Ended: 2006														Preparer:	
Historic [x] or Projected [x]															
Explanation: Provide Adjusted CIAC balances by account for 2006															
Line No.	Descriptor	(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	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482
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	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100
5	Total Cash CIAC	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist M	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582

Schedule of Sewer Amortization of CIAC by Classification - 2006														Florida Public Service Commission		
CIAC Amortization Rates - 2006																
Zephyr Shores - Sewer														Schedule: A-14		
Docket No. 060368 - WS														Page: 2, wrk-3		
Schedule Year Ended: 2006														Preparer:		
Historic [x] or Projected [x]																
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories for 2006																
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	5.56%	0.46%	0.46%	0.46%	0.46%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	5.14%	
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%	5.00%	
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%	
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%	2.63%	
Property CIAC:																
1	Structures & Improvements	0.00%	0.00%	0.00%	0.00%	0.00%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	
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%	3.33%	
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%	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%	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%	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%	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%	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%	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%	5.56%	

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Schedule of Sewer Amortization of CIAC by Classification - 2006												Florida Public Service Commission			
Adjusted Accum Amort of CIAC Balances- 2006												Schedule: A-14			
Zephyr Shores - Sewer												Page: 2, wrk-8			
Docket No. 060368 - WS												Preparer:			
Schedule Year Ended: 2006												Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the			
Historic [x] or Projected [x]												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	32,017	32,362	32,707	33,052	33,397	33,716	34,036	34,355	34,674	34,993	35,312	35,632	35,951	34,016
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	6,986	7,006	7,026	7,046	7,066	7,086	7,106	7,126	7,146	7,166	7,186	7,205	7,225	7,106
5	Total Cash CIAC	39,003	39,368	39,733	40,098	40,463	40,802	41,141	41,480	41,820	42,159	42,498	42,837	43,176	41,121
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist M	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	39,003	39,368	39,733	40,098	40,463	40,802	41,141	41,480	41,820	42,159	42,498	42,837	43,176	41,121

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Zephyr Shores

Docket No. 060368-WS

Test Year Ending 12/31/06

Schedule: A-14

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	20,631	20,750	20,869	20,987	21,106	21,226	21,346	21,465	21,585	21,705	21,825	21,945	22,065	21,346
2	Meter Fees	2,775	2,797	2,819	2,841	2,863	2,885	2,907	2,930	2,952	2,974	2,996	3,018	3,040	2,907
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	30	31	31	32	33	33	34	34	35	36	36	37	38	34
5	Total Cash	23,436	23,578	23,719	23,860	24,002	24,144	24,287	24,429	24,572	24,715	24,857	25,000	25,142	24,288
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	23,436	23,578	23,719	23,860	24,002	24,144	24,287	24,429	24,572	24,715	24,857	25,000	25,142	24,288
SEWER															
Cash															
13	Treatment & Disposal Equipment	32,017	32,362	32,707	33,052	33,397	33,716	34,036	34,355	34,674	34,993	35,312	35,632	35,951	34,016
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	6,986	7,006	7,026	7,046	7,066	7,086	7,106	7,126	7,146	7,166	7,186	7,205	7,225	7,106
17	Total Cash	39,003	39,368	39,733	40,098	40,463	40,802	41,141	41,480	41,820	42,159	42,498	42,837	43,176	41,121
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	39,003	39,368	39,733	40,098	40,463	40,802	41,141	41,480	41,820	42,159	42,498	42,837	43,176	41,121

9/15/06

CALCULATE CIAC AMORTIZATION RATES- January thru December 2007									
Schedule of Sewer Amortization of CIAC by Classification- 2007						Florida Public Service Commission			
Calculate Amortization Rates for Calendar Year 2005						Schedule: A-12			
Zephyr Shores - Sewer						Page:			
Docket No. 060368 - WS						Preparer:			
Schedule Year Ended: 2007									
Historic [] or Projected [X]									
						Annual	Monthly		
						Depn	Dep'n		
						Rate	Rate		
Categories lines 22 to 35 below									
Cash CIAC:									
1	Capacity Charges	271.1				Treatment & Disp Equip (see Composite Calc)	5.14%	0.43%	
2	CIAC-1999 Acquisition					Treatment & Disp Equip (see Composite Calc)	5.14%	0.43%	
3	Unclaimed Refunds					Treatment & Disp Equip (see Composite Calc)	5.14%	0.43%	
4	Main Ext Charge (Ccll 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								
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:									
		UPIS Balance 12/31/06			Depreciation Rate		Depreciation		
		Adj Bal	Contr Prop	For Comp	Annual	Monthly	Expense		
				Calc					
1	INTANGIBLE PLANT								
2	Organization	351.1				2.50%			
3	Franchises	352.1				2.50%			
4	Other Plant & Misc. Equipment	389.1				5.56%			
5	COLLECTION PLANT					0.00%			
6	Land & Land Rights	353.2	43,036			0.00%			
7	Structures & Improvements	354.2	0			3.13%	0.26%		x
8	Power Generation Equipment	355.2	0			5.00%			
9	Collection Sewers - Force	360.2	131,669	0		3.33%			
10	Collection Sewers - Gravity	361.2	3,238	0		2.22%			
11	Special Collecting Structures	362.2	0	0		2.50%	0.21%		x
12	Services to Customers	363.2	1,304	0		2.63%			
13	Flow Measuring Devices	364.2	0			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			3.13%	0.26%		x
19	Power Generation Equipment	355.3	0			5.00%			
20	Receiving Wells	370.3	29,781	0	29,781	3.33%	0.28%	993	x
21	Pumping Equipment	371.3	130,018	0	130,018	5.56%	0.46%	7,223	x
22	Other Plant & Misc. Equipment	389.3	0			5.56%			

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Composite Rate Calculation: (Continued)		UPIS Balance 12/31/06			Depreciation Rate		Annual
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Depreciation Expense
23	TREATMENT AND DISPOSAL PLANT						
24	Land & Land Rights 353.4	1,348			0.00%		
25	Structures & Improvements 354.4	0	0	0	3.13%	0.26%	x
26	Power Generat on Equipment 355.4	0		0	5.00%	0.42%	x
27	Treatment & Disposal Equipment 380.4	0		0	5.56%	0.46%	x
28	Plant Sewers 381.4	0		0	2.86%	0.24%	x
29	Outfall Sewer Lines 382.4	0		0	3.33%	0.28%	x
30	Other Plant & Misc. Equipment 389.4	0		0	5.56%	0.46%	x
31	RECLAIMED WATER TREATMENT PLANT						
32	Land & Land Rights 353.5				0.00%		
33	Structures & Improvements 354.5			0	3.13%	0.26%	x
34	Power Generat on Equipment 355.5			0	5.00%	0.42%	x
35	Pumping Equipment 371.5			0	5.56%	0.46%	x
36	Reuse Distribution Reservoirs 374.5			0	2.70%	0.23%	x
37	Treatment & Disposal Equipment 380.5			0	5.56%	0.46%	x
38	Plant Sewers 381.5			0	2.86%	0.24%	x
39	Other Plant & Misc. Equipment 389.5			0	5.56%		
40	RECLAIMED WATER DISTRIBUTION PLANT						
41	Franchises 352.6				2.50%		
42	Land & Land Rights 353.6				0.00%		
43	Structures & Improvements 354.6			0	3.13%	0.26%	x
44	Power Generat on Equipment 355.6			0	5.00%		
45	Reuse Services 366.6		0		2.50%		
46	Reuse Meters & Meter Installation 367.6			0	5.00%		
47	Pumping Equipment 371.6			0	5.56%		
48	Reuse Transmission & Distr. Sys. 375.6		0	0	2.33%	0.19%	x
49	Other Plant & Misc. Equipment 389.6			0	5.56%		
50	GENERAL PLANT						
51	Land & Land Rights 353.7				0.00%		
52	Structures & Improvements 354.7			0	3.13%	0.26%	x
53	Office Furniture & Equipment 390.7				6.67%		
54	Computer Equipment 390.71				16.67%		
55	Transportation Equipment 391.7				16.67%		
56	Stores Equipment 392.7				5.96%		
57	Tools, Shop & Garage Equipment 393.7	846			6.25%		
58	Laboratory Equipment 394.7				6.67%		
59	Power Operated Equipment 395.7				8.33%		
60	Communication Equipment 396.7				10.00%		
61	Miscellaneous Equipment 397.7				6.67%		
62	Other Tangible Plant 398.7				10.00%		
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization		0	159,799			8,216 Composite Rate 5.14%
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				5.14%	0.43%	
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%	0.18%	
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															
Adjusted CIAC Balances - 2007															
Zephyr Shores - Sewer															
Docket No. 060368 - WS															
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)
Annual Rates						Monthly Rates									Average Balance
1	Cash CIAC														
2	Treatment & Disposal Equipment	5.14%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	75,782
3	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
4	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%	480
5	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%	9,271
6	Total Cash CIAC		85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533
7	Property CIAC:														
8	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Collection Sewers - Force	0	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	0
11	Lift Stations	0	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	0
13	Reuse Services	0	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	0
15	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Water CIAC		85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533

Schedule of Sewer Amortization of CIAC by Classification - 2005															
Adjusted CIAC Balances - 2005															
Zephyr Shores - Sewer															
Docket No. 060368 - WS															
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)
Annual Rates						Monthly Rates									Average Balance
1	Cash CIAC														
2	Treatment & Disposal Equipment	5.14%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	75,782
3	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
4	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%	480
5	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%	9,271
6	Total Cash CIAC		85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533
7	Property CIAC:														
8	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Collection Sewers - Force	0	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	0
11	Lift Stations	0	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	0
13	Reuse Services	0	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	0
15	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Water CIAC		85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533	85,533

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Schedule of Sewer Amortization of CIAC by Classification- 2007															Florida Public Service Commission	
CIAC Amortization- 2007															Schedule: A-14	
Zephyr Shores - 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																
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2007 Total		
Cash CIAC:																
1	Treatment & Disposal Equipment	325	325	325	325	325	325	325	325	325	325	325	325	325	3,896	
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Main Extension Charge	1	1	1	1	1	1	1	1	1	1	1	1	11		
4	Service Installation Fees	20	20	20	20	20	20	20	20	20	20	20	20	244		
5	Total Cash CIAC	346	346	346	346	346	346	346	346	346	346	346	346	4,151		
Property CIAC:																
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	Total Sewer CIAC	346	346	346	346	346	346	346	346	346	346	346	346	4,151		
Schedule of Sewer Amortization of CIAC by Classification- 2007																
Adjustments to CIAC Amort Bal-2007																
Zephyr Shores - Sewer															Florida Public Service Commission	
Docket No. 060368 - WS															Schedule: A-14	
Schedule Year Ended: 2007															Page: 2, wrk-5	
Historic [] or Projected [X]															Preparer:	
Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2007																
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	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		
Zephyr Shores - Sewer														Schedule: A-14		
Docket No. 060368 - WS														Page: 2, wrk-8		
Schedule Year Ended: 2007																
Historic [] or Projected [X]																
Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average.														Preparer:		
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	35,951	36,275	36,600	36,925	37,249	37,574	37,899	38,224	38,548	38,873	39,198	39,522	39,847	37,899	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	1	2	3	4	4	5	6	7	8	9	10	11	5	0
4	Service Installation Fees	7,225	7,246	7,266	7,286	7,307	7,327	7,347	7,368	7,388	7,408	7,429	7,449	7,469	7,347	0
5	Total Cash CIAC	43,176	43,522	43,868	44,214	44,560	44,906	45,252	45,598	45,943	46,289	46,635	46,981	47,327	45,252	0
	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 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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	43,176	43,522	43,868	44,214	44,560	44,906	45,252	45,598	45,943	46,289	46,635	46,981	47,327	45,252	0

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Zephyr Shores

Docket No. 060368-WS

Test Year Ending 12/31/07

Schedule: A-14

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	22,065	22,174	22,284	22,393	22,503	22,612	22,722	22,831	22,941	23,050	23,160	23,269	23,379	22,722
2	Meter Fees	3,040	3,062	3,084	3,106	3,129	3,151	3,173	3,195	3,217	3,239	3,261	3,283	3,305	3,173
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	38	38	39	39	40	41	41	42	43	43	44	44	45	41
5	Total Cash	25,142	25,275	25,407	25,539	25,671	25,803	25,936	26,068	26,200	26,332	26,465	26,597	26,729	25,936
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	25,142	25,275	25,407	25,539	25,671	25,803	25,936	26,068	26,200	26,332	26,465	26,597	26,729	25,936
SEWER															
Cash															
13	Treatment & Disposal Equipment	35,951	36,275	36,600	36,925	37,249	37,574	37,899	38,224	38,548	38,873	39,198	39,522	39,847	37,899
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	1	2	3	4	4	5	6	7	8	9	10	11	5
16	Service Installation Fees	7,225	7,246	7,266	7,286	7,307	7,327	7,347	7,368	7,388	7,408	7,429	7,449	7,469	7,347
17	Total Cash	43,176	43,522	43,868	44,214	44,560	44,906	45,252	45,598	45,943	46,289	46,635	46,981	47,327	45,252
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	43,176	43,522	43,868	44,214	44,560	44,906	45,252	45,598	45,943	46,289	46,635	46,981	47,327	45,252

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