

ORIGINAL

F:\Aqua\Final RB WPs before pst spc\A\_ELHE-6406\xls\2007 Accum Amort CIAC  
12/13/2006 16:53

**Carlton Village - Water**

Docket No. 060368-WS

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

Lake County, Florida

# Rate Base Workpapers

Utility Plant in Service  
Accumulated Depreciation  
CIAC  
Accumulated Amortization of CIAC

DOCUMENT NUMBER DATE

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

Describe Workpaper	FWS		ASI	
	Water	Sewer	Water	Sewer
	Page ref	Page ref	Page ref	Page ref
Company Header Sheet	1	1	1	1
Index Page	2 a,b	2 a,b	2 a,b	2 a,b
<b>Utility Plant in Service</b>				
<b>Per Books- by month</b>				
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
<b>Details of changes and year end balances since Rate Base last established through 12/31/07</b>	6	6	6 a,b	6 a,b
<b>Adjusted Balances</b>				
<b>2004</b>				
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
<b>2005</b>				
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
<b>2006</b>				
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
<b>2007</b>				
CWIP to Plant	20	20	20	20
Retirements	21	21	21	21
Adjustments	22	22	22	22
a,b 2007 Monthly Balances-Adjusted	23 a,b	23 a,b	23 a,b	23 a,b
<b>Accumulated Depreciation</b>				
<b>Per Books- by month</b>				
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
<b>Details of changes and year end balances since Rate Base last established through 12/31/07</b>	27	27	27 a,b	27 a,b
<b>Adjusted Balances</b>				
<b>2004</b>				
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
<b>2005</b>				
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
<b>2006</b>				
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
<b>2007</b>				
Depreciable Plant	47	47	47	47
Depreciation Rates	48	48	48	48
Depreciation Expense	49	49	49	49
Retirements	50	50	50	50
Adjustments	51	51	51	51
2007 Monthly Balances-Adjusted	52 a,b	52 a,b	52 a,b	52 a,b

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

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

Describe Workpaper	FWS		ASI	
	Water	Sewer	Water	Sewer
	Page ref	Page ref	Page ref	Page ref
<b>CIAC</b>				
<b>Per Books- by month</b>				
2004	53	53	N/A	N/A
2005	54 a,b	54 a,b	54 a,b	54 a,b
2006	55	55	55	55
<b>Details of changes and year end balances since Rate Base last established through 12/31/07</b>				
	56	56	56 a,b	56 a,b
<b>Adjusted Balances</b>				
<b>2004</b>				
FWS Amendatory Order Balances, or ASI 12/31/04 balances -assigned to categories	57	57	57	57
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
<b>2005</b>				
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
<b>2006</b>				
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
<b>2007</b>				
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
<b>Accumulated Amort of CIAC</b>				
<b>Per Books- by month</b>				
2004	68	68	N/A	N/A
2005	69 a,b	69 a,b	69 a,b	69 a,b
2006	70	70	70	70
<b>Details of changes and year end balances since Rate Base last established through 12/31/07</b>				
	71	71	71 a,b	71 a,b
<b>Adjusted Balances</b>				
<b>2004</b>				
FWS Amendatory Order Balances, or ASI 12/31/04 balances -assigned to categories	72	72	72	72
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
<b>2005</b>				
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
<b>2006</b>				
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
<b>2007</b>				
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).

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

Florida Public Service Commission

Carlton Village - Water  
Docket No. 060368-WS  
Schedule Year Ended: 2004  
Historic  or Projected

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

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

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

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

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

Florida Public Service Commission

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

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

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

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

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Schedule: A-5	Page: 6 of 8	Preparer: <name>
Explanation: Provide UPIS balances by account for the period beginning 12/31/05 through 12/31/06, and 13 month Average.		
Docket No. 060358-WS Schedule Year Ended: 2006 Historic [ ] or Projected [x]		

Line	Acct	No.	AccountName	Prior Year	12/31/05	(2)	(3)	(4)	(5)	(6)	(7)
1			INTANGIBLE PLANT								
2		301.1	Organization								
3		302.1	Franchises								
4		339.1	Other Plant & Misc. Equipment								
5			SOURCE OF SUPPLY & PUMPING PLANT								
6		303.2	Land & Land Rights								
7		304.2	Structures & Improvements								
8		305.2	Collect & Impound Reservoirs								
9		306.2	Lake, River & Other Intakes								
10		307.2	Wells & Springs								
11		308.2	Infiltration Galleries & Tunnels								
12		309.2	Supply Mains								
13		310.2	Power Generation Equipment								
14		311.2	Pumping Equipment								
15		339.2	Other Plant & Misc. Equipment								
16			WATER TREATMENT PLANT								
17		303.3	Land & Land Rights								
18		304.3	Structures & Improvements								
19		311.3	Pumping Equipment								
20		320.3	Water Treatment Equipment								
21		339.3	Other Plant & Misc. Equipment								
22			TRANSMISSION & DISTRIBUTION PLANT								
23		303.4	Land & Land Rights								
24		304.4	Structures & Improvements								
25		311.4	Pumping Equipment								
26		330.4	Dist. Reservoirs & Standpipes								
27		331.4	Transm. & Distribution Mains								
28		333.4	Services								
29		334.4	Meters & Meter Installations								
30		335.4	Hydrants								
31		336.4	Backflow Prevention								
32		339.4	Other Plant & Misc. Equipment								
33			GENERAL PLANT								
34		303.5	Land & Land Rights								
35		304.5	Structures & Improvements								
36		340.5	Office Furniture & Equipment								
37		340.51	Computer Equipment								
38		341.5	Transportation Equipment								
39		342.5	Stores Equipment								
40		343.5	Tools, Shop & Garage Equipment								
41		344.5	Laboratory Equipment								
42		345.5	Power Operated Equipment								
43		346.5	Communication Equipment								
44		347.5	Miscellaneous Equipment								
45		348.5	Other Tangible Plant								
46			TOTAL								499,478

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

**Florida Public Service Commission**

**Carlton Village**  
**Docket No. 060368-WS**  
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
	2000		
30	Additions		NA
31	Retirements		NA
32	Adjustments		NA
33	12/31/00 Balance		NA
	2001		
34	Additions		NA
35	Retirements		NA
36	Adjustments		NA
37	12/31/01 Balance		NA
	2002		
38	Additions		NA
39	Retirements		NA
40	Adjustments		NA
41	12/31/02 Balance		NA
	2003		
42	Additions		NA
43	Retirements		NA
44	Adjustments		NA
45	06/30/04 Amend. Order Balance	494,392	NA
	2004		
46	Additions	97	NA
47	Retirements	0	NA
48	Adjustments	0	NA
49	12/31/04 Balance	494,489	NA
	2005		
50	Additions	6,367	NA
51	Retirements	(4,350)	NA
52	Adjustments	2,505	NA
53	12/31/05 Balance	499,011	NA
	2006		
54	Additions	27,505	NA
55	Retirements	(1,487)	NA
56	Adjustments	6,315	NA
57	12/31/06 Balance	531,344	NA
	2007		
58	Additions	12,876	NA
59	Retirements	(3,560)	NA
60	Adjustments	3,096	NA
61	12/31/07 Balance	543,757	NA

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



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

Florida Public Service Commission

Carlton Village - Water  
Docket No. 060368-WS  
Schedule Year Ended: 2004  
Historic  or Projected

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

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

Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	982	982	982	982	982	982	982
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights	4,934	4,934	4,934	4,934	4,934	4,934	4,934
7	304.2	Structures & Improvements	18,520	18,520	18,520	18,520	18,520	18,520	18,520
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0
10	307.2	Wells & Springs	60,015	60,015	60,015	60,015	60,015	60,015	60,015
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	35,086	35,086	35,086	35,086	35,086	35,086	35,086
14	311.2	Pumping Equipment	52,155	52,155	52,155	52,155	52,155	52,155	52,155
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	1,417	1,417	1,417	1,417	1,417	1,417	1,417
18	304.3	Structures & Improvements	2,623	2,623	2,623	2,623	2,623	2,623	2,623
19	311.3	Pumping Equipment	364	364	364	364	364	364	364
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	97,215	97,215	97,215	97,215	97,215	97,215	97,215
27	331.4	Transm. & Distribution Mains	195,850	195,850	195,850	195,850	195,850	195,850	195,850
28	333.4	Services	14,217	14,217	14,217	14,217	14,217	14,217	14,217
29	334.4	Meters & Meter installations	9,214	9,214	9,214	9,214	9,214	9,214	9,214
30	335.4	Hydrants	1,800	1,800	1,800	1,800	1,800	1,800	1,800
31	336.4	Backflow Prevention	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
33		GENERAL PLANT							
34	303.5	Land & Land Rights	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0
46		TOTAL	494,392	494,392	494,392	494,392	494,392	494,392	494,392

Schedule of Water Plant in Service By Primary Account- 2004 CWIP to Plant -July through December 2004										Florida Public Service Commission	
Carlton Village - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected [ ]										Schedule: A-5 Page: 6 of 8 Preparer: <name>	
Explanation: Provide 2004 amounts for projects that were physically placed in service after 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	301.1	Organization									
3	302.1	Franchises									
4	339.1	Other Plant & Misc. Equipment									
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights									
7	304.2	Structures & Improvements									
8	305.2	Collect. & Impound Reservoirs									
9	306.2	Lake, River & Other Intakes									
10	307.2	Wells & Springs									
11	308.2	Infiltration Galleries & Tunnels									
12	309.2	Supply Mains									
13	310.2	Power Generation Equipment									
14	311.2	Pumping Equipment									
15	339.2	Other Plant & Misc. Equipment									
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights									
18	304.3	Structures & Improvements									
19	311.3	Pumping Equipment									
20	320.3	Water Treatment Equipment									
21	339.3	Other Plant & Misc. Equipment									
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights									
24	304.4	Structures & Improvements									
25	311.4	Pumping Equipment									
26	330.4	Distr. Reservoirs & Standpipes									
27	331.4	Transm. & Distribution Mains									
28	333.4	Services									
29	334.4	Meters & Meter Installations									
30	335.4	Hydrants									
31	336.4	Backflow Prevention									
32	339.4	Other Plant & Misc. Equipment									
33		GENERAL PLANT									
34	303.5	Land & Land Rights									
35	304.5	Structures & Improvements									
36	340.5	Office Furniture & Equipment									
37	340.51	Computer Equipment									
38	341.5	Transportation Equipment									
39	342.5	Stores Equipment									
40	343.5	Tools, Shop & Garage Equipment									
41	344.5	Laboratory Equipment									
42	345.5	Power Operated Equipment									
43	346.5	Communication Equipment									
44	347.5	Miscellaneous Equipment									
45	348.5	Other Tangible Plant									
46		TOTAL		0	0	0	0	0	97		97

97 CWIP @ acquisition

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Schedule of Water Plant in Service By Primary Account- 2004								Florida Public Service Commission							
Retirements-July through December 2004															
				=input field											
Carlton Village - Water				Explanation: Provide Retirements that were physically made						Schedule: A-5					
Docket No. 060368-WS				after the date of Acquisition 6/30/04.						Page: 7 of 8					
Schedule Year Ended: 2004										Preparer: <name>					
Historic [x] or Projected [ ]															
Line No.	Acct No.	(1) AccountName	(2)	(3) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec						
1		INTANGIBLE PLANT													
2	301.1	Organization													
3	302.1	Franchises													
4	339.1	Other Plant & Misc. Equipment													
5		SOURCE OF SUPPLY & PUMPING PLANT													
6	303.2	Land & Land Rights													
7	304.2	Structures & Improvements													
8	305.2	Collect. & Impound Reservoirs													
9	306.2	Lake, River & Other Intakes													
10	307.2	Wells & Springs													
11	308.2	Infiltration Galleries & Tunnels													
12	309.2	Supply Mains													
13	310.2	Power Generation Equipment													
14	311.2	Pumping Equipment													
15	339.2	Other Plant & Misc. Equipment													
16		WATER TREATMENT PLANT													
17	303.3	Land & Land Rights													
18	304.3	Structures & Improvements													
19	311.3	Pumping Equipment													
20	320.3	Water Treatment Equipment													
21	339.3	Other Plant & Misc. Equipment													
22		TRANSMISSION & DISTRIBUTION PLANT													
23	303.4	Land & Land Rights													
24	304.4	Structures & Improvements													
25	311.4	Pumping Equipment													
26	330.4	Distr. Reservoirs & Standpipes													
27	331.4	Transm. & Distribution Mains													
28	333.4	Services													
29	334.4	Meters & Meter Installations													
30	335.4	Hydrants													
31	336.4	Backflow Prevention													
32	339.4	Other Plant & Misc. Equipment													
33		GENERAL PLANT													
34	303.5	Land & Land Rights													
35	304.5	Structures & Improvements													
36	340.5	Office Furniture & Equipment													
37	340.51	Computer Equipment													
38	341.5	Transportation Equipment													
39	342.5	Stores Equipment													
40	343.5	Tools, Shop & Garage Equipment													
41	344.5	Laboratory Equipment													
42	345.5	Power Operated Equipment													
43	346.5	Communication Equipment													
44	347.5	Miscellaneous Equipment													
45	348.5	Other Tangible Plant													
42		TOTAL		0	0	0	0	0	0	0					

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Schedule of Water Plant in Service By Primary Account- 2004 Adjustments to UPIS-July through December 2004								Florida Public Service Commission	
Carlton Village - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected [ ]		[ ] =input field Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2004 since the date of Acquisition 6/30/04.						Schedule: A-5 Page: 8 of 8 Preparer: <name>	
Line No.	Acct No.	(1) AccountName	(2)	(3) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec
1		INTANGIBLE PLANT							
2	301.1	Organization							
3	302.1	Franchises							
4	339.1	Other Plant & Misc. Equipment							
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights							
7	304.2	Structures & Improvements							
8	305.2	Collect. & Impound Reservoirs							
9	306.2	Lake, River & Other Intakes							
10	307.2	Wells & Springs							
11	308.2	Infiltration Galleries & Tunnels							
12	309.2	Supply Mains							
13	310.2	Power Generation Equipment							
14	311.2	Pumping Equipment							
15	339.2	Other Plant & Misc. Equipment							
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights							
18	304.3	Structures & Improvements							
19	311.3	Pumping Equipment							
20	320.3	Water Treatment Equipment							
21	339.3	Other Plant & Misc. Equipment							
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights							
24	304.4	Structures & Improvements							
25	311.4	Pumping Equipment							
26	330.4	Distr. Reservoirs & Standpipes							
27	331.4	Transm. & Distribution Mains							
28	333.4	Services							
29	334.4	Meters & Meter Installations							
30	335.4	Hydrants							
31	336.4	Backflow Prevention							
32	339.4	Other Plant & Misc. Equipment							
33		GENERAL PLANT							
34	303.5	Land & Land Rights							
35	304.5	Structures & Improvements							
36	340.5	Office Furniture & Equipment							
37	340.51	Computer Equipment							
38	341.5	Transportation Equipment							
39	342.5	Stores Equipment							
40	343.5	Tools, Shop & Garage Equipment							
41	344.5	Laboratory Equipment							
42	345.5	Power Operated Equipment							
43	346.5	Communication Equipment							
44	347.5	Miscellaneous Equipment							
45	348.5	Other Tangible Plant							
46		TOTAL		0	0	0	0	0	0

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Schedule of Water Plant in Service By Primary Account- 2004									Florida Public Service Commission				
Adjusted UPIS Balances- June through December 2004													
Carlton Village - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected [ ]			Explanation: Provide Adjusted UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.						Schedule: A-5 Page: 4 of 8 Preparer: <name>				
Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04				
1		INTANGIBLE PLANT											
2	301.1	Organization	0	0	0	0	0	0	0				
3	302.1	Franchises	982	982	982	982	982	982	982				
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0				
5		SOURCE OF SUPPLY & PUMPING PLANT											
6	303.2	Land & Land Rights	4,934	4,934	4,934	4,934	4,934	4,934	4,934				
7	304.2	Structures & Improvements	18,520	18,520	18,520	18,520	18,520	18,520	18,520				
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0				
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0				
10	307.2	Wells & Springs	60,015	60,015	60,015	60,015	60,015	60,015	60,015				
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0				
12	309.2	Supply Mains	0	0	0	0	0	0	0				
13	310.2	Power Generation Equipment	35,086	35,086	35,086	35,086	35,086	35,086	35,086				
14	311.2	Pumping Equipment	52,155	52,155	52,155	52,155	52,155	52,155	52,155				
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0				
16		WATER TREATMENT PLANT											
17	303.3	Land & Land Rights	1,417	1,417	1,417	1,417	1,417	1,417	1,417				
18	304.3	Structures & Improvements	2,623	2,623	2,623	2,623	2,623	2,623	2,623				
19	311.3	Pumping Equipment	364	364	364	364	364	364	364				
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0				
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0				
22		TRANSMISSION & DISTRIBUTION PLANT											
23	303.4	Land & Land Rights	0	0	0	0	0	0	0				
24	304.4	Structures & Improvements	0	0	0	0	0	0	0				
25	311.4	Pumping Equipment	0	0	0	0	0	0	0				
26	330.4	Distr. Reservoirs & Standpipes	97,215	97,215	97,215	97,215	97,215	97,215	97,215				
27	331.4	Transm. & Distribution Mains	195,850	195,850	195,850	195,850	195,850	195,850	195,850				
28	333.4	Services	14,217	14,217	14,217	14,217	14,217	14,217	14,217				
29	334.4	Meters & Meter Installations	9,214	9,214	9,214	9,214	9,214	9,214	9,214				
30	335.4	Hydrants	1,800	1,800	1,800	1,800	1,800	1,800	1,800				
31	336.4	Backflow Prevention	0	0	0	0	0	0	0				
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0				
33		GENERAL PLANT											
34	303.5	Land & Land Rights	0	0	0	0	0	0	0				
35	304.5	Structures & Improvements	0	0	0	0	0	0	0				
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0				
37	340.51	Computer Equipment	0	0	0	0	0	0	0				
38	341.5	Transportation Equipment	0	0	0	0	0	0	0				
39	342.5	Stores Equipment	0	0	0	0	0	0	0				
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0				
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0				
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0				
43	346.5	Communication Equipment	0	0	0	0	0	0	0				
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0				
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0				
46		TOTAL	494,392	494,392	494,392	494,392	494,392	494,392	494,489				

Schedule of Water Plant in Service By Primary Account- 2005 CWIP to Plant -Jan through December 2005													Florida Public Service Commission			
Carlton Village - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected [ ]													Schedule: A-5 Page: 6 of 8 Preparer: <name>			
Explanation: Provide amounts for projects that were physically placed in service during 2005.																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnets														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains														0
28	333.4	Services														0
29	334.4	Meters & Meter Installations													6,367	6,367
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	0	0	0	0	0	0	0	0	0	6,367	6,367

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Schedule of Water Plant in Service By Primary Account- 2005													Florida Public Service Commission			
Retirements-January through December 2005													Schedule:	A-5		
Carlton Village - Water													Page:	7 of 8		
Docket No. 060368-WS													Preparer:	<name>		
Schedule Year Ended: 2005																
Historic [x] or Projected [ ]																
Explanation: Provide Retirements that were physically made during 2005.																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains														0
28	333.4	Services														0
29	334.4	Meters & Meter Installations													(4,350)	(4,350)
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	0	0	0	0	0	0	0	0	0	(4,350)	(4,350)

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

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Schedule of Water Plant in Service By Primary Account- 2005 Adjusted UPIS Balances- December 2004 through December 2005													FWS Properties			Florida Public Service Commission					
Carlton Village - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected [ ]													Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month average			Schedule: Page: Preparer:			A-5 4 of 8 <name>		
Line No.	Acct No.	(1) AccountName	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance					
1		INTANGIBLE PLANT																			
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
3	302.1	Franchises	982	982	982	982	982	982	982	982	982	982	982	982	982	982					
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
5		SOURCE OF SUPPLY & PUMPING PLANT																			
6	303.2	Land & Land Rights	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934					
7	304.2	Structures & Improvements	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520					
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
10	307.2	Wells & Springs	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015					
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
13	310.2	Power Generation Equipment	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086					
14	311.2	Pumping Equipment	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155					
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
16		WATER TREATMENT PLANT																			
17	303.3	Land & Land Rights	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417					
18	304.3	Structures & Improvements	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623					
19	311.3	Pumping Equipment	364	364	364	364	364	364	364	364	364	364	364	364	364	364					
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
22		TRANSMISSION & DISTRIBUTION PLANT																			
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
26	330.4	Distr. Reservoirs & Standpipes	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215					
27	331.4	Transm. & Distribution Mains	195,947	195,947	195,947	195,947	195,947	195,947	195,947	195,947	195,947	195,947	195,947	195,947	195,947	195,947					
28	333.4	Services	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217					
29	334.4	Meters & Meter Installations	9,214	9,214	9,214	9,214	9,214	9,214	9,214	9,214	9,214	9,214	9,214	9,214	11,231	9,369					
30	335.4	Hydrants	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800					
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
33		GENERAL PLANT																			
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
46		TOTAL	494,489	494,489	494,489	494,489	494,489	494,489	494,489	494,489	494,489	494,489	494,489	494,489	496,506	494,644					

add T/F test

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

Florida Public Service Commission  
 Schedule: A-5  
 Page: 3 of 5  
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	982	982	982	982	982	982	982	982	982	982	982	982	982	982
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934
7	304.2	Structures & Improvements	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086
14	311.2	Pumping Equipment	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417
18	304.3	Structures & Improvements	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623
19	311.3	Pumping Equipment	364	364	364	364	364	364	364	364	364	364	364	364	364	364
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215
27	331.4	Transm. & Distribution Mains	195,947	195,947	195,947	195,947	195,947	195,947	195,947	195,947	195,947	195,947	195,947	195,947	195,947	195,947
28	333.4	Services	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217
29	334.4	Meters & Meter Installations	9,214	9,214	9,214	9,214	9,214	9,214	9,214	9,214	9,214	9,214	9,214	9,214	11,231	9,369
30	335.4	Hydrants	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	234	1,541	1,948	2,505	479
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	494,489	494,489	494,489	494,489	494,489	494,489	494,489	494,489	494,489	494,723	496,030	496,437	499,011	495,123
47		Subtotal Land & Land Rights	6,351	6,351	6,351	6,351	6,351	6,351	6,351	6,351	6,351	6,351	6,351	6,351	6,351	6,351

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Schedule of Water Plant in Service By Primary Account- 2006 CWIP to Plant -Jan through December 2006													Florida Public Service Commission			
Carlton Village - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [ ] or Projected [x ]													Schedule: A-5 Page: 6 of 8 Preparer: <name>			
Explanation: Provide amounts by month for projects that were physically placed in service during 2006.																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements													2,000	2,000
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements													0	0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains										22,889				22,889
28	333.4	Services														0
29	334.4	Meters & Meter Installations							872			872			872	2,616
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	0	0	0	872	0	0	23,761	0	0	2,872	27,505

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Schedule of Water Plant in Service By Primary Account- 2006													Florida Public Service Commission			
Retirements-January through December 2006													Schedule: A-6			
Carlton Village - Water													Page: 7 of 8			
Docket No. 060368-WS													Preparer: <name>			
Schedule Year Ended: 2006																
Historic [ ] or Projected [ x ]																
Explanation: Provide Retirements that were physically made during 2006.																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Totals
1		INTANGIBLE PLANT														0
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements												(452)		(452)
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														0
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements												0		0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														0
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains														0
28	333.4	Services														0
29	334.4	Meters & Meter Installations							(345)			(345)		(345)		(1,035)
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														0
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	0	0	0	(345)	0	0	(345)	0	0	(797)	(1,487)

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

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Schedule of Water Plant in Service By Primary Account- 2006 Adjusted UPIS Balances- December 2005 through December 2006													FWS Properties			Florida Public Service Commission		
Carlton Village - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [ ] or Projected [x ]													Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average			Schedule: Page: A-5 Preparer: 4 of 8 <name>		
Line No.	Acct No.	(1) AccountName	(2) Prior Year 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance		
1		INTANGIBLE PLANT																
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
3	302.1	Franchises	982	982	982	982	982	982	982	982	982	982	982	982	982	982		
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
5		SOURCE OF SUPPLY & PUMPING PLANT																
6	303.2	Land & Land Rights	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934		
7	304.2	Structures & Improvements	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	20,068	18,639		
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
10	307.2	Wells & Springs	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015		
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
13	310.2	Power Generation Equipment	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086		
14	311.2	Pumping Equipment	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155		
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
16		WATER TREATMENT PLANT																
17	303.3	Land & Land Rights	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417		
18	304.3	Structures & Improvements	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623		
19	311.3	Pumping Equipment	364	364	364	364	364	364	364	364	364	364	364	364	364	364		
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
22		TRANSMISSION & DISTRIBUTION PLANT																
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
26	330.4	Distr. Reservoirs & Standpipes	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215		
27	331.4	Transm. & Distribution Mains	195,947	195,947	195,947	195,947	195,947	195,947	195,947	195,947	195,947	218,836	218,836	218,836	218,836	202,990		
28	333.4	Services	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217		
29	334.4	Meters & Meter Installations	11,231	11,231	11,231	11,231	11,231	11,231	11,758	11,758	11,758	12,285	12,285	12,285	12,812	11,717		
30	335.4	Hydrants	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800		
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
33		GENERAL PLANT																
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
46		TOTAL	496,506	496,506	496,506	496,506	496,506	496,506	497,033	497,033	497,033	520,449	520,449	520,449	522,524	504,154		
		Books							0									

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Schedule of Water Plant in Service By Primary Account

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Pnor Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	982	982	982	982	982	982	982	982	982	982	982	982	982	982
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934
7	304.2	Structures & Improvements	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	20,068	18,639
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086
14	311.2	Pumping Equipment	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417
18	304.3	Structures & Improvements	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623
19	311.3	Pumping Equipment	364	364	364	364	364	364	364	364	364	364	364	364	364	364
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215
27	331.4	Transm. & Distribution Mains	195,947	195,947	195,947	195,947	195,947	195,947	195,947	195,947	195,947	218,836	218,836	218,836	218,836	202,990
28	333.4	Services	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217
29	334.4	Meters & Meter Installations	11,231	11,231	11,231	11,231	11,231	11,231	11,758	11,758	11,758	12,285	12,285	12,285	12,812	11,717
30	335.4	Hydrants	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	2,505	2,505	2,505	2,723	2,723	3,612	3,771	3,771	3,771	3,771	3,771	3,771	8,820	3,694
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	499,011	499,011	499,011	499,229	499,229	500,117	500,804	500,804	500,804	524,220	524,220	524,220	531,344	507,848
47		Subtotal Land & Land Rights	6,351	6,351	6,351	6,351	6,351	6,351	6,351	6,351	6,351	6,351	6,351	6,351	6,351	6,351

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Schedule of Water Plant in Service By Primary Account- 2007 CWIP to Plant -Jan through December 2007		FWS Properties												Florida Public Service Commission		
Carlton Village - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [ ] or Projected [x ]		Explanation: Provide amounts for projects that were physically placed in service during 2007.												Schedule: A-5 Page: 6 of 8 Preparer: <name>		
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements				500			500			500			500	2,000
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements				0			0			0			0	0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains				1,250			1,250			1,250			1,250	5,000
28	333.4	Services				1,469			1,469			1,469			1,469	5,876
29	334.4	Meters & Meter Installations														0
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	3,219	0	0	3,219	0	0	3,219	0	0	3,219	12,876

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Schedule of Water Plant in Service By Primary Account- 2007 Retirements-January through December 2007													FWS Properties		Florida Public Service Commission		
Carlton Village - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [ ] or Projected [x ]													=input field		Schedule: A-6 Page: 7 of 8 Preparer: <name>		
Explanation: Provide Retirements that were physically made during 2007																	
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total	
1		INTANGIBLE PLANT															
2	301.1	Organization														0	
3	302.1	Franchises														0	
4	339.1	Other Plant & Misc. Equipment														0	
5		SOURCE OF SUPPLY & PUMPING PLANT															
6	303.2	Land & Land Rights														0	
7	304.2	Structures & Improvements				(113)			(113)			(113)		(113)		(452)	
8	305.2	Collect. & Impound Reservoirs														0	
9	306.2	Lake, River & Other Intakes														0	
10	307.2	Wells & Springs														0	
11	308.2	Infiltration Galleries & Tunnels														0	
12	309.2	Supply Mains														0	
13	310.2	Power Generation Equipment														0	
14	311.2	Pumping Equipment														0	
15	339.2	Other Plant & Misc. Equipment														0	
16		WATER TREATMENT PLANT															
17	303.3	Land & Land Rights														0	
18	304.3	Structures & Improvements				0			0			0		0		0	
19	311.3	Pumping Equipment														0	
20	320.3	Water Treatment Equipment														0	
21	339.3	Other Plant & Misc. Equipment														0	
22		TRANSMISSION & DISTRIBUTION PLANT															
23	303.4	Land & Land Rights														0	
24	304.4	Structures & Improvements														0	
25	311.4	Pumping Equipment														0	
26	330.4	Distr. Reservoirs & Standpipes														0	
27	331.4	Transm. & Distribution Mains				(136)			(136)			(136)		(136)		(544)	
28	333.4	Services				(641)			(641)			(641)		(641)		(2,564)	
29	334.4	Meters & Meter Installations														0	
30	335.4	Hydrants														0	
31	336.4	Backflow Prevention														0	
32	339.4	Other Plant & Misc. Equipment														0	
33		GENERAL PLANT															
34	303.5	Land & Land Rights														0	
35	304.5	Structures & Improvements														0	
36	340.5	Office Furniture & Equipment														0	
37	340.51	Computer Equipment														0	
38	341.5	Transportation Equipment														0	
39	342.5	Stores Equipment														0	
40	343.5	Tools, Shop & Garage Equipment														0	
41	344.5	Laboratory Equipment														0	
42	345.5	Power Operated Equipment														0	
43	346.5	Communication Equipment														0	
44	347.5	Miscellaneous Equipment														0	
45	348.5	Other Tangible Plant														0	
46		TOTAL		0	0	(890)	0	0	(890)	0	0	(890)	0	0	(890)	(3,560)	

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

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Schedule of Water Plant in Service By Primary Account- 2007 Adjusted UPIS Balances- December 2006 through December 2007													FWS Properties		Florida Public Service Commission	
Carlton Village - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [ ] or Projected [x]													Schedule: A-5 Page: 4 of 8 Preparer: <name>			
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average																
Line No.	Acct No.	(1) AccountName	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	982	982	982	982	982	982	982	982	982	982	982	982	982	982
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934
7	304.2	Structures & Improvements	20,068	20,068	20,068	20,455	20,455	20,455	20,842	20,842	20,842	21,229	21,229	21,229	21,616	20,723
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086
14	311.2	Pumping Equipment	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417
18	304.3	Structures & Improvements	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623
19	311.3	Pumping Equipment	364	364	364	364	364	364	364	364	364	364	364	364	364	364
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215
27	331.4	Transm. & Distribution Mains	218,836	218,836	218,836	219,950	219,950	219,950	221,064	221,064	221,064	222,178	222,178	222,178	223,292	220,721
28	333.4	Services	14,217	14,217	14,217	15,045	15,045	15,045	15,873	15,873	15,873	16,701	16,701	16,701	17,529	15,618
29	334.4	Meters & Meter Installations	12,812	12,812	12,812	12,812	12,812	12,812	12,812	12,812	12,812	12,812	12,812	12,812	12,812	12,812
30	335.4	Hydrants	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	522,524	522,524	522,524	524,853	524,853	524,853	527,182	527,182	527,182	529,511	529,511	529,511	531,840	526,465
																6,844,046
																TRUE
																FALSE

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Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Carlton Village

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical  Projected

Florida Public Service Commission

Schedule: A-5

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	982	982	982	982	982	982	982	982	982	982	982	982	982	982
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934
7	304.2	Structures & Improvements	20,068	20,068	20,068	20,455	20,455	20,455	20,842	20,842	20,842	21,229	21,229	21,229	21,616	20,723
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Inlakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086
14	311.2	Pumping Equipment	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417
18	304.3	Structures & Improvements	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623
19	311.3	Pumping Equipment	364	364	364	364	364	364	364	364	364	364	364	364	364	364
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215
27	331.4	Transm. & Distribution Mains	218,836	218,836	218,836	219,950	219,950	219,950	221,064	221,064	221,064	222,178	222,178	222,178	223,292	220,721
28	333.4	Services	14,217	14,217	14,217	15,045	15,045	15,045	15,873	15,873	15,873	16,701	16,701	16,701	17,529	15,618
29	334.4	Meters & Meter Installations	12,812	12,812	12,812	12,812	12,812	12,812	12,812	12,812	12,812	12,812	12,812	12,812	12,812	12,812
30	335.4	Hydrants	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	8,820	8,996	9,227	9,667	10,021	10,301	10,580	10,795	10,986	11,332	11,516	11,692	11,917	10,450
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	531,344	531,519	531,751	534,520	534,874	535,154	537,762	537,977	538,168	540,842	541,027	541,203	543,757	536,915
47		Subtotal Land & Land Rights	6,351	6,351	6,351	6,351	6,351	6,351	6,351	6,351	6,351	6,351	6,351	6,351	6,351	6,351

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

FWS Properties

Florida Public Service Commission

Carlton Village - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2004  
 Historic  or Projected

=input field

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

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

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

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

Florida Public Service Commission

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

Explanation: Provide Accumulated Depreciation balances by account for the period beginning 12/31/04 through 12/31/05, and 13 month average for 2005

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

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

25a

Schedule of Water Accumulated Depreciation By Primary Account  
 Test Year Average balance  
 Carlton Village

Docket No. 060366-W5  
 Test Year Ending 12/31/05  
 Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-9  
 Page: 2 of 5  
 Preparer: Robert M. Griffin

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

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

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

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Schedule of Water Accumulated Depreciation By Primary Account- 2006								Florida Public Service Commission	
Monthly Accumulated Depreciation Balances- per books- 2006									
Carlton Village - Water		101 6405 FWS Carlton Village - Water		=input field				Schedule:	A-9
Docket No. 060368-W5		Explanation: Provide Accumulated Depreciation balances by account for the period beginning 12/31/06 through 12/31/06, and 13 month averages for 2006						Page:	2 of 8
Schedule Year Ended: 2006								Preparer:	<name>
Historic [ ] or Projected [x]									
Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	
1		INTANGIBLE PLANT							
2	301.1	Organization	0	0	0	0	0	0	
3	302.1	Franchises	0	0	0	0	0	982	
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights	0	0	0	0	0	4,934	
7	304.2	Structures & Improvements	0	0	0	0	0	0	
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	
10	307.2	Wells & Springs	0	0	0	0	0	0	
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	60,015	
12	309.2	Supply Mains	0	0	0	0	0	0	
13	310.2	Power Generation Equipment	0	0	0	0	0	0	
14	311.2	Pumping Equipment	0	0	0	0	0	35,086	
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	0	0	0	0	0	4,417	
18	304.3	Structures & Improvements	0	0	0	0	0	21,143	
19	311.3	Pumping Equipment	0	0	0	0	0	52,520	
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights	0	0	0	0	0	0	
24	304.4	Structures & Improvements	0	0	0	0	0	0	
25	311.4	Pumping Equipment	0	0	0	0	0	0	
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	97,215	
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	195,947	
28	333.4	Services	0	0	0	0	0	14,217	
29	334.4	Meters & Meter Installations	0	0	0	0	0	14,202	
30	335.4	Hydrants	0	0	0	0	0	1,800	
31	336.4	Backflow Prevention	0	0	0	0	0	0	
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	
33		GENERAL PLANT							
34	303.5	Land & Land Rights	0	0	0	0	0	0	
35	304.5	Structures & Improvements	0	0	0	0	0	0	
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	
37	340.51	Computer Equipment	0	0	0	0	0	0	
38	341.5	Transportation Equipment	0	0	0	0	0	0	
39	342.5	Stores Equipment	0	0	0	0	0	0	
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	
41	344.5	Laboratory Equipment	0	0	0	0	0	0	
42	345.5	Power Operated Equipment	0	0	0	0	0	0	
43	346.5	Communication Equipment	0	0	0	0	0	0	
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	
45	348.5	Other Tangible Plant	0	0	0	0	0	0	
46		TOTAL	0	0	0	0	0	499,478	

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

**Florida Public Service Commission**

**Carlton Village**

Schedule: A-8

**Docket No. 060368-WS**

Page: 2 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
	2000		
30	Additions		NA
31	Retirements		NA
32	Adjustments		NA
33	12/31/00 Balance		NA
	2001		
34	Additions		NA
35	Retirements		NA
36	Adjustments		NA
37	12/31/01 Balance		NA
	2002		
38	Additions		NA
39	Retirements		NA
40	Adjustments		NA
41	12/31/02 Balance		NA
	2003		
42	Additions		NA
43	Retirements		NA
44	Adjustments		NA
45	06/30/04 Amend. Order Balance	130,957	NA
	2004		
46	Additions	7,441	NA
47	Retirements	0	NA
48	Adjustments	0	NA
49	12/31/04 Balance	138,398	NA
	2005		
50	Additions	14,892	NA
51	Retirements	(4,350)	NA
52	Adjustments	87	NA
53	12/31/05 Balance	149,027	NA
	2006		
54	Additions	15,341	NA
55	Retirements	(1,487)	NA
56	Adjustments	632	NA
57	12/31/06 Balance	163,513	NA
	2007		
58	Additions	15,975	NA
59	Retirements	(3,560)	NA
60	Adjustments	1,764	NA
61	12/31/07 Balance	177,692	NA

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

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

FWS Properties

Florida Public Service Commission

Carlton Village - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2004  
 Historic  or Projected

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

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

Line No.	Acct No.	(1) AccountName	(2) Prior Year 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT	From LOOKUP						
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	771	771	771	771	771	771	771
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	5,367	5,367	5,367	5,367	5,367	5,367	5,367
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0
10	307.2	Wells & Springs	22,340	22,340	22,340	22,340	22,340	22,340	22,340
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	18,671	18,671	18,671	18,671	18,671	18,671	18,671
14	311.2	Pumping Equipment	18,467	18,467	18,467	18,467	18,467	18,467	18,467
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	21,169	21,169	21,169	21,169	21,169	21,169	21,169
27	331.4	Transm. & Distribution Mains	38,426	38,426	38,426	38,426	38,426	38,426	38,426
28	333.4	Services	4,547	4,547	4,547	4,547	4,547	4,547	4,547
29	334.4	Meters & Meter Installations	1,055	1,055	1,055	1,055	1,055	1,055	1,055
30	335.4	Hydrants	144	144	144	144	144	144	144
31	336.4	Backflow Prevention	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
33		GENERAL PLANT							
34	303.5	Land & Land Rights	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0
46		TOTAL	130,957	130,957	130,957	130,957	130,957	130,957	130,957

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Schedule of Water Accumulated Depreciation By Primary Account- 2004  
 Adjusted UPIS Balances- June through December Balances for Depn Exp Calc

FWS Properties

Florida Public Service Commission

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

Explanation: Provide Adjusted UPIS balances by account for the period beginning  
 6/30/04 through the year ended 12/31/04

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

Line No.	Acct No.	(1) AccountName	(2) Prior Year 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	982	982	982	982	982	982	982
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights	4,934	4,934	4,934	4,934	4,934	4,934	4,934
7	304.2	Structures & Improvements	18,520	18,520	18,520	18,520	18,520	18,520	18,520
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0
10	307.2	Wells & Springs	60,015	60,015	60,015	60,015	60,015	60,015	60,015
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	35,086	35,086	35,086	35,086	35,086	35,086	35,086
14	311.2	Pumping Equipment	52,155	52,155	52,155	52,155	52,155	52,155	52,155
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	1,417	1,417	1,417	1,417	1,417	1,417	1,417
18	304.3	Structures & Improvements	2,623	2,623	2,623	2,623	2,623	2,623	2,623
19	311.3	Pumping Equipment	364	364	364	364	364	364	364
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	97,215	97,215	97,215	97,215	97,215	97,215	97,215
27	331.4	Transm. & Distribution Mains	195,850	195,850	195,850	195,850	195,850	195,850	195,947
28	333.4	Services	14,217	14,217	14,217	14,217	14,217	14,217	14,217
29	334.4	Meters & Meter Installations	9,214	9,214	9,214	9,214	9,214	9,214	9,214
30	335.4	Hydrants	1,800	1,800	1,800	1,800	1,800	1,800	1,800
31	336.4	Backflow Prevention	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
33		GENERAL PLANT							
34	303.5	Land & Land Rights	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0
46		TOTAL	494,392	494,392	494,392	494,392	494,392	494,392	494,489

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

FWS Properties

Florida Public Service Commission

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

This Schedule shows the Commission Authorized Depreciation rates for 2004

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

Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(3)	(4)	(5)	(6)	(7)	(8)
				07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04
1		INTANGIBLE PLANT							
		From							
		OKUP							
		Monthly Rates							
2	301.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	302.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
4	339.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights							
7	304.2	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
8	305.2	Collect. & Impound Reservoirs		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	306.2	Lake, River & Other Intakes		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	307.2	Wells & Springs	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
11	308.2	Infiltration Galleries & Tunnels		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	309.2	Supply Mains	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	310.2	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
15	339.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights							
18	304.3	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
19	311.3	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
20	320.3	Water Treatment Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
21	339.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights							
24	304.4	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
25	311.4	Pumping Equipment		0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
26	330.4	Distr. Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%
27	331.4	Transm. & Distribution Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
28	333.4	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
29	334.4	Meters & Meter Installations	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
30	335.4	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
31	336.4	Backflow Prevention	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
32	339.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33		GENERAL PLANT							
34	303.5	Land & Land Rights							
35	304.5	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
36	340.5	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	340.51	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	341.5	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
39	342.5	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40	343.5	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	344.5	Laboratory Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
42	345.5	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
44	347.5	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	348.5	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

FWS Properties

Florida Public Service Commission

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

Explanation: Provide monthly Depreciation Expense for 2004

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

Line No	Acct No	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			July	Aug	Sep	Oct	Nov	Dec	
1		INTANGIBLE PLANT							
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	2	2	2	2	2	2	2
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	47	47	47	47	47	47	47
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0
10	307.2	Wells & Springs	167	167	167	167	167	167	167
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	146	146	146	146	146	146	146
14	311.2	Pumping Equipment	217	217	217	217	217	217	217
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	7	7	7	7	7	7	7
19	311.3	Pumping Equipment	2	2	2	2	2	2	2
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	219	219	219	219	219	219	219
27	331.4	Transm. & Distribution Mains	363	363	363	363	363	363	363
28	333.4	Services	30	30	30	30	30	30	30
29	334.4	Meters & Meter Installations	38	38	38	38	38	38	38
30	335.4	Hydrants	3	3	3	3	3	3	3
31	336.4	Backflow Prevention	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
33		GENERAL PLANT							
34	303.5	Land & Land Rights	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0
46	TOTAL		1,240	1,240	1,240	1,240	1,240	1,240	1,240
									7,441

Schedule of Water Accumulated Depreciation By Primary Account- 2004		FWS Properties								Florida Public Service Commission	
Retirements-July through December 2004										Schedule:	A-9
Carlton Village - Water										Page:	7 of 8
Docket No. 060368-WS		Explanation: Provide Retirements that were physically made after the date of								Preparer:	<name>
Schedule Year Ended: 2004		Acquisition 6/30/04									
Historic [x] or Projected [ ]											
Line No.	Acct No.	(1) AccountName	(2)	(3) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec		
1		INTANGIBLE PLANT									
2	301.1	Organization		0	0	0	0	0	0		
3	302.1	Franchises		0	0	0	0	0	0		
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0		
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights		0	0	0	0	0	0		
7	304.2	Structures & Improvements		0	0	0	0	0	0		
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0		
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0		
10	307.2	Wells & Springs		0	0	0	0	0	0		
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0		
12	309.2	Supply Mains		0	0	0	0	0	0		
13	310.2	Power Generation Equipment		0	0	0	0	0	0		
14	311.2	Pumping Equipment		0	0	0	0	0	0		
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0		
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights		0	0	0	0	0	0		
18	304.3	Structures & Improvements		0	0	0	0	0	0		
19	311.3	Pumping Equipment		0	0	0	0	0	0		
20	320.3	Water Treatment Equipment		0	0	0	0	0	0		
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0		
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights		0	0	0	0	0	0		
24	304.4	Structures & Improvements		0	0	0	0	0	0		
25	311.4	Pumping Equipment		0	0	0	0	0	0		
26	330.4	Distr. Reservoirs & Standpipes		0	0	0	0	0	0		
27	331.4	Transm. & Distribution Mains		0	0	0	0	0	0		
28	333.4	Services		0	0	0	0	0	0		
29	334.4	Meters & Meter Installations		0	0	0	0	0	0		
30	335.4	Hydrants		0	0	0	0	0	0		
31	336.4	Backflow Prevention		0	0	0	0	0	0		
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0		
33		GENERAL PLANT									
34	303.5	Land & Land Rights		0	0	0	0	0	0		
35	304.5	Structures & Improvements		0	0	0	0	0	0		
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0		
37	340.51	Computer Equipment		0	0	0	0	0	0		
38	341.5	Transportation Equipment		0	0	0	0	0	0		
39	342.5	Stores Equipment		0	0	0	0	0	0		
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0		
41	344.5	Laboratory Equipment		0	0	0	0	0	0		
42	345.5	Power Operated Equipment		0	0	0	0	0	0		
43	346.5	Communication Equipment		0	0	0	0	0	0		
44	347.5	Miscellaneous Equipment		0	0	0	0	0	0		
45	348.5	Other Tangible Plant		0	0	0	0	0	0		
46		TOTAL		0	0	0	0	0	0		0

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

FWS Properties

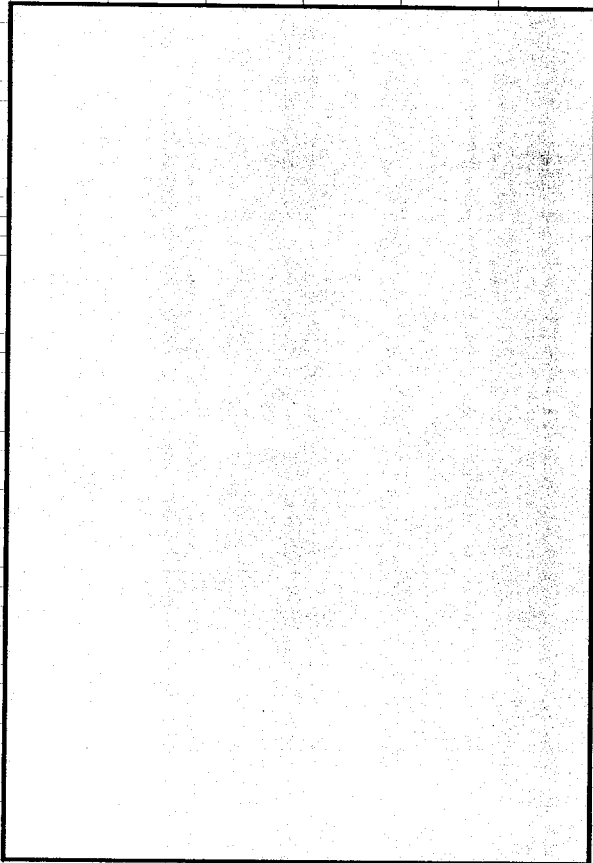
Florida Public Service Commission

Carlton Village - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2004  
 Historic  or Projected

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

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

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



Schedule of Water Accumulated Depreciation By Primary Account- 2004		FWS Properties							Florida Public Service Commission		
Adjusted Accumulated Depreciation Balances- June through December 2004											
<b>Carlton Village - Water</b> <b>Docket No. 060368-W5</b> <b>Schedule Year Ended: 2004</b> <b>Historic [x] or Projected [ ]</b>		<b>Explanation: Provide Adjusted Accum Depn balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.</b>							<b>Schedule:</b> A-9 <b>Page:</b> 4 of 8 <b>Preparer:</b> <name>		
Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04		
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0	0	0	0	0	0		
3	302.1	Franchises	771	773	775	777	779	781	783		
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0	0	0	0	0	0		
7	304.2	Structures & Improvements	5,367	5,414	5,461	5,507	5,554	5,601	5,648		
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0		
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0		
10	307.2	Wells & Springs	22,340	22,507	22,673	22,840	23,007	23,174	23,340		
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0		
12	309.2	Supply Mains	0	0	0	0	0	0	0		
13	310.2	Power Generation Equipment	18,671	18,817	18,963	19,110	19,256	19,402	19,548		
14	311.2	Pumping Equipment	18,467	18,684	18,902	19,119	19,336	19,554	19,771		
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0	0	0	0	0	0		
18	304.3	Structures & Improvements	0	7	13	20	26	33	40		
19	311.3	Pumping Equipment	0	2	3	5	6	8	9		
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0		
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0	0	0	0	0	0		
24	304.4	Structures & Improvements	0	0	0	0	0	0	0		
25	311.4	Pumping Equipment	0	0	0	0	0	0	0		
26	330.4	Distr. Reservoirs & Standpipes	21,169	21,388	21,607	21,826	22,045	22,264	22,483		
27	331.4	Transm. & Distribution Mains	38,426	38,789	39,151	39,514	39,877	40,239	40,602		
28	333.4	Services	4,547	4,577	4,606	4,636	4,665	4,695	4,725		
29	334.4	Meters & Meter Installations	1,055	1,093	1,132	1,170	1,209	1,247	1,285		
30	335.4	Hydrants	144	147	151	154	157	161	164		
31	336.4	Backflow Prevention	0	0	0	0	0	0	0		
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0	0	0	0	0	0		
35	304.5	Structures & Improvements	0	0	0	0	0	0	0		
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0		
37	340.51	Computer Equipment	0	0	0	0	0	0	0		
38	341.5	Transportation Equipment	0	0	0	0	0	0	0		
39	342.5	Stores Equipment	0	0	0	0	0	0	0		
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0		
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0		
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0		
43	346.5	Communication Equipment	0	0	0	0	0	0	0		
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0		
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0		
46		TOTAL	130,957	132,197	133,437	134,677	135,918	137,158	138,398		
									138,398		

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

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	982	982	982	982	982	982	982	982	982	982	982	982	982	982
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934
7	304.2	Structures & Improvements	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086
14	311.2	Pumping Equipment	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417
18	304.3	Structures & Improvements	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623
19	311.3	Pumping Equipment	364	364	364	364	364	364	364	364	364	364	364	364	364	364
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215
27	331.4	Transm. & Distribution Mains	195,947	195,947	195,947	195,947	195,947	195,947	195,947	195,947	195,947	195,947	195,947	195,947	195,947	195,947
28	333.4	Services	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217
29	334.4	Meters & Meter Installations	9,214	9,214	9,214	9,214	9,214	9,214	9,214	9,214	9,214	9,214	9,214	9,214	11,231	9,369
30	335.4	Hydrants	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	494,489	494,489	494,489	494,489	494,489	494,489	494,489	494,489	494,489	494,489	494,489	494,489	496,506	494,644

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

Florida Public Service Commission

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

This Schedule shows the Commission Authorized Depreciation rates for 2006

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

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

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

Florida Public Service Commission

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

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

Explanation: Provide the monthly Depreciation Expense for 2005

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		2	2	2	2	2	2	2	2	2	2	2	2	25
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		47	47	47	47	47	47	47	47	47	47	47	47	561
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs		167	167	167	167	167	167	167	167	167	167	167	167	2,001
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment		146	146	146	146	146	146	146	146	146	146	146	146	1,754
14	311.2	Pumping Equipment		217	217	217	217	217	217	217	217	217	217	217	217	2,608
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		7	7	7	7	7	7	7	7	7	7	7	7	79
19	311.3	Pumping Equipment		2	2	2	2	2	2	2	2	2	2	2	2	18
20	320.3	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes		219	219	219	219	219	219	219	219	219	219	219	219	2,627
27	331.4	Transm. & Distribution Mains		363	363	363	363	363	363	363	363	363	363	363	363	4,354
28	333.4	Services		30	30	30	30	30	30	30	30	30	30	30	30	355
29	334.4	Meters & Meter Installations		38	38	38	38	38	38	38	38	38	38	38	38	459
30	335.4	Hydrants		3	3	3	3	3	3	3	3	3	3	3	3	40
31	336.4	Backflow Prevention		0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL		1,240	1,240	1,240	1,240	1,240	1,240	1,240	1,240	1,240	1,240	1,240	1,249	14,892

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

Retirements- 2006

=input field

Carlton Village - Water

Docket No. 060368-WS

Explanation: Provide Retirements for 2006

Schedule Year Ended: 2006

Historic [x] or Projected [ ]

Florida Public Service Commission

Schedule: A-9

Page: 7 of 8

Preparer: <name>

Line No.	Acct No.	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Test Year End Dec	2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs		0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services		0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations		0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention		0	0	0	0	0	0	0	0	0	0	0	(4,350)	(4,350)
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL		0	0	0	0	0	0	0	0	0	0	0	(4,350)	(4,350)

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

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**Schedule of Water Accumulated Depreciation By Primary Account- 2006**  
**Adjusted Accumulated Depreciation Balances - December 2004 through December 2006**

Florida Public Service Commission

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

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

Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning 12/31/04 through the year ended 12/31/06, and 13 month averages

Line No.	Acct No.	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	783	785	787	789	791	794	796	798	800	802	804	806	808	796
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	5,648	5,694	5,741	5,788	5,835	5,881	5,928	5,975	6,022	6,069	6,115	6,162	6,209	5,928
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	23,340	23,507	23,674	23,840	24,007	24,174	24,341	24,507	24,674	24,841	25,007	25,174	25,341	24,341
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	19,548	19,694	19,841	19,987	20,133	20,279	20,425	20,571	20,718	20,864	21,010	21,156	21,302	20,425
14	311.2	Pumping Equipment	19,771	19,988	20,206	20,423	20,640	20,857	21,075	21,292	21,509	21,727	21,944	22,161	22,379	21,075
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	40	46	53	60	66	73	79	86	93	99	106	113	119	79
19	311.3	Pumping Equipment	9	11	12	14	15	17	18	20	21	23	24	26	27	18
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	22,483	22,702	22,921	23,140	23,359	23,577	23,796	24,015	24,234	24,453	24,672	24,891	25,110	23,796
27	331.4	Transm. & Distribution Mains	40,602	40,965	41,328	41,691	42,054	42,417	42,779	43,142	43,505	43,868	44,231	44,594	44,957	42,779
28	333.4	Services	4,725	4,754	4,784	4,814	4,843	4,873	4,902	4,932	4,962	4,991	5,021	5,051	5,080	4,902
29	334.4	Meters & Meter Installations	1,285	1,324	1,362	1,401	1,439	1,477	1,516	1,554	1,592	1,631	1,669	1,708	(2,596)	1,182
30	335.4	Hydrants	164	167	171	174	177	181	184	187	191	194	197	201	204	184
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	138,398	139,638	140,879	142,119	143,359	144,600	145,840	147,080	148,321	149,561	150,801	152,042	148,940	145,506
		TRUE													148,940	

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Carlton Village

Schedule: A-9

Docket No. 060368-WS

Page: 3 of 5

Test Year Ending 12/31/05

Preparer: Robert M. Griffin

Historical [ X ] Projected [ ]

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	783	785	787	789	791	794	796	798	800	802	804	806	808	796
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	5,648	5,694	5,741	5,788	5,835	5,881	5,928	5,975	6,022	6,069	6,115	6,162	6,208	5,928
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	23,340	23,507	23,674	23,840	24,007	24,174	24,341	24,507	24,674	24,841	25,007	25,174	25,341	24,341
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	19,548	19,694	19,841	19,987	20,133	20,279	20,425	20,571	20,718	20,864	21,010	21,156	21,302	20,425
14	311.2	Pumping Equipment	19,771	19,988	20,206	20,423	20,640	20,857	21,075	21,292	21,509	21,727	21,944	22,161	22,379	21,075
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	40	46	53	60	66	73	79	86	93	99	106	113	119	79
19	311.3	Pumping Equipment	9	11	12	14	15	17	18	20	21	23	24	26	27	18
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	22,483	22,702	22,921	23,140	23,359	23,577	23,796	24,015	24,234	24,453	24,672	24,891	25,110	23,796
27	331.4	Transm. & Distribution Mains	40,602	40,965	41,328	41,691	42,054	42,417	42,779	43,142	43,505	43,868	44,231	44,594	44,957	42,779
28	333.4	Services	4,725	4,754	4,784	4,814	4,843	4,873	4,902	4,932	4,962	4,991	5,021	5,051	5,080	4,902
29	334.4	Meters & Meter Installations	1,285	1,324	1,362	1,401	1,439	1,477	1,516	1,554	1,592	1,631	1,669	1,708	(2,596)	1,182
30	335.4	Hydrants	164	167	171	174	177	181	184	187	191	194	197	201	204	184
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	3	25	52	87	13
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	138,398	139,638	140,879	142,119	143,359	144,600	145,840	147,080	148,321	149,564	150,826	152,093	149,027	145,519
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	982	982	982	982	982	982	982	982	982	982	982	982	982	982
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934
7	304.2	Structures & Improvements	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	20,068	18,639
8	305.2	Collect & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086
14	311.2	Pumping Equipment	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417
18	304.3	Structures & Improvements	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623
19	311.3	Pumping Equipment	364	364	364	364	364	364	364	364	364	364	364	364	364	364
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215
27	331.4	Transm. & Distribution Mains	195,947	195,947	195,947	195,947	195,947	195,947	195,947	195,947	195,947	218,836	218,836	218,836	218,836	202,990
28	333.4	Services	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217	14,217
29	334.4	Meters & Meter Installations	11,231	11,231	11,231	11,231	11,231	11,231	11,758	11,758	11,758	12,285	12,285	12,285	12,812	11,717
30	335.4	Hydrants	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	496,506	496,506	496,506	496,506	496,506	496,506	497,033	497,033	497,033	520,449	520,449	520,449	522,524	504,154

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

Florida Public Service Commission

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

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

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

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

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

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

Explanation: Provide the monthly Depreciation Expense for 2006

Florida Public Service Commission

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

Line No.	Acct No.	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2006 Total	
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	2	2	2	2	2	2	2	2	2	2	2	2	2	25
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	47	47	47	47	48	48	48	48	48	48	48	48	52	577
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	167	167	167	167	167	167	167	167	167	167	167	167	167	2,000
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	146	146	146	146	146	146	146	146	146	146	146	146	146	1,754
14	311.2	Pumping Equipment	217	217	217	217	217	217	217	217	217	217	217	217	217	2,608
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	7	7	7	7	7	7	7	7	7	7	7	7	7	81
19	311.3	Pumping Equipment	2	2	2	2	2	2	2	2	2	2	2	2	2	18
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	219	219	219	219	219	219	219	219	219	219	219	219	219	2,627
27	331.4	Transm. & Distribution Mains	363	363	363	363	380	380	380	380	380	424	424	424	424	4,667
28	333.4	Services	30	30	30	30	30	30	30	30	30	30	30	30	30	355
29	334.4	Meters & Meter Installations	47	47	47	47	47	49	49	49	51	51	51	51	53	588
30	335.4	Hydrants	3	3	3	3	3	3	3	3	3	3	3	3	3	40
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	1,249	1,249	1,249	1,249	1,267	1,269	1,269	1,269	1,316	1,316	1,316	1,322	15,341	

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

Florida Public Service Commission

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

[ ] =input field  
Explanation: Provide Retirements for 2006

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 2006 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	(452)	(452)
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs		0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services		0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations		0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants		0	0	0	0	0	(345)	0	0	(345)	0	0	(345)	(1,035)
31	336.4	Backflow Prevention		0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL		0	0	0	0	0	(345)	0	0	(345)	0	0	(797)	(1,487)

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Schedule of Water Accumulated Depreciation By Primary Account- 2006  
 Adjustments to Accumulated Depreciation-2006

Florida Public Service Commission

Carlton Village - Water  
 Docket No. 060368-W5  
 Schedule Year Ended: 2006  
 Historic [ ] or Projected [x]

[ ] =input field

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

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total
1		INTANGIBLE PLANT														0
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														0
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														0
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains														0
28	333.4	Services														0
29	334.4	Meters & Meter Installations														0
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														0
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	808	810	812	814	816	818	820	822	824	826	828	830	832	820
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	6,209	6,256	6,302	6,349	6,396	6,444	6,492	6,541	6,589	6,637	6,685	6,733	6,781	6,459
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	25,341	25,507	25,674	25,841	26,008	26,174	26,341	26,508	26,674	26,841	27,008	27,175	27,341	26,341
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	21,302	21,449	21,595	21,741	21,887	22,033	22,180	22,326	22,472	22,618	22,764	22,911	23,057	22,180
14	311.2	Pumping Equipment	22,379	22,596	22,813	23,031	23,248	23,465	23,683	23,900	24,117	24,334	24,552	24,769	24,986	23,683
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	119	126	132	139	146	153	159	166	173	180	187	194	200	160
19	311.3	Pumping Equipment	27	29	30	32	33	35	36	38	39	41	42	44	46	36
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	25,110	25,329	25,548	25,767	25,986	26,205	26,424	26,643	26,862	27,081	27,300	27,519	27,738	26,424
27	331.4	Transm. & Distribution Mains	44,957	45,320	45,682	46,045	46,408	46,788	47,168	47,547	47,927	48,305	48,685	49,064	49,443	47,215
28	333.4	Services	5,080	5,110	5,139	5,169	5,199	5,228	5,258	5,287	5,317	5,347	5,376	5,406	5,436	5,258
29	334.4	Meters & Meter Installations	(2,596)	(2,549)	(2,502)	(2,455)	(2,408)	(2,362)	(2,315)	(2,269)	(2,223)	(2,177)	(2,131)	(2,085)	(2,039)	(2,627)
30	335.4	Hydrants	204	207	211	214	217	221	224	227	231	234	237	241	244	224
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	148,940	150,189	151,438	152,687	153,935	155,203	156,472	157,739	158,996	159,263	160,521	162,269	162,794	156,172
		TRUE														162,794.35

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Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Carlton Village

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [ ] Projected [ X ]

Florida Public Service Commission

Schedule: A-9

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	808	810	812	814	816	818	820	822	824	826	828	830	832	820
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	6,209	6,256	6,302	6,349	6,396	6,444	6,492	6,541	6,589	6,637	6,685	6,733	6,334	6,459
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	25,341	25,507	25,674	25,841	26,008	26,174	26,341	26,508	26,674	26,841	27,008	27,175	27,341	26,341
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	21,302	21,449	21,595	21,741	21,887	22,033	22,180	22,326	22,472	22,618	22,764	22,911	23,057	22,180
14	311.2	Pumping Equipment	22,379	22,596	22,813	23,031	23,248	23,465	23,683	23,900	24,117	24,334	24,552	24,769	24,986	23,683
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	119	126	132	139	146	153	159	166	173	180	187	194	200	160
19	311.3	Pumping Equipment	27	29	30	32	33	35	36	38	39	41	42	44	46	36
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	25,110	25,329	25,548	25,767	25,986	26,205	26,424	26,643	26,862	27,081	27,300	27,519	27,738	26,424
27	331.4	Transm. & Distribution Mains	44,957	45,320	45,682	46,045	46,408	46,788	47,168	47,547	47,927	48,306	48,685	49,064	49,443	47,215
28	333.4	Services	5,080	5,110	5,139	5,169	5,199	5,228	5,258	5,287	5,317	5,347	5,376	5,406	5,436	5,258
29	334.4	Meters & Meter Installations	(2,596)	(2,549)	(2,502)	(2,455)	(2,408)	(2,362)	(2,315)	(2,268)	(2,221)	(2,174)	(2,127)	(2,080)	(2,033)	(2,627)
30	335.4	Hydrants	204	207	211	214	217	221	224	227	231	234	237	241	244	224
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	87	121	156	194	232	282	334	387	439	491	544	596	719	352
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	149,027	150,310	151,594	152,881	154,167	155,485	156,461	157,783	159,105	160,128	161,497	162,865	163,513	156,524
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

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

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

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

Line No	Acct No	(1) Account Name	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	982	982	982	982	982	982	982	982	982	982	982	982	982	982
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934	4,934
7	304.2	Structures & Improvements	20,068	20,068	20,068	20,455	20,455	20,455	20,842	20,842	20,942	21,229	21,229	21,229	21,616	20,723
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015	60,015
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086	35,086
14	311.2	Pumping Equipment	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155	52,155
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417
18	304.3	Structures & Improvements	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623
19	311.3	Pumping Equipment	364	364	364	364	364	364	364	364	364	364	364	364	364	364
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Dist. Reservoirs & Standpipes	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215	97,215
27	331.4	Transm. & Distribution Mains	218,836	218,836	218,836	219,950	219,950	219,950	221,064	221,064	221,064	222,178	222,178	222,178	223,292	220,721
28	333.4	Services	14,217	14,217	14,217	15,045	15,045	15,045	15,873	15,873	15,873	16,701	16,701	16,701	17,529	15,618
29	334.4	Meters & Meter Installations	12,812	12,812	12,812	12,812	12,812	12,812	12,812	12,812	12,812	12,812	12,812	12,812	12,812	12,812
30	335.4	Hydrants	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	522,524	522,524	522,524	524,853	524,853	524,853	527,182	527,182	527,182	529,511	529,511	529,511	531,840	526,465

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

Florida Public Service Commission

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

This Schedule shows the Depreciation rates based on Guideline Lives

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

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

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

Florida Public Service Commission

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

Carlton Village - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2007  
 Historic [ ] or Projected [x]  
 Explanation: Provide the monthly Depreciation Expense for 2007

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		2	2	2	2	2	2	2	2	2	2	2	2	25
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		52	52	53	53	53	54	54	54	55	55	55	56	649
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs		167	167	167	167	167	167	167	167	167	167	167	167	2,000
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment		146	146	146	146	146	146	146	146	146	146	146	146	1,754
14	311.2	Pumping Equipment		217	217	217	217	217	217	217	217	217	217	217	217	2,608
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		7	7	7	7	7	7	7	7	7	7	7	7	82
19	311.3	Pumping Equipment		2	2	2	2	2	2	2	2	2	2	2	2	18
20	320.3	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes		219	219	219	219	219	219	219	219	219	219	219	219	2,627
27	331.4	Transm. & Distribution Mains		424	424	426	426	426	428	428	428	431	431	431	433	5,137
28	333.4	Services		30	30	31	31	31	33	33	33	35	35	35	37	393
29	334.4	Meters & Meter Installations		53	53	53	53	53	53	53	53	53	53	53	53	641
30	335.4	Hydrants		3	3	3	3	3	3	3	3	3	3	3	3	40
31	336.4	Backflow Prevention		0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL		1,322	1,322	1,327	1,327	1,327	1,332	1,332	1,332	1,337	1,337	1,337	1,342	15,974.66

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Schedule of Water Accumulated Depreciation By Primary Account- 2007 Retirements- 2007													Florida Public Service Commission		
Carlton Village - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [ ] or Projected [x]													Schedule: A-9 Page: 7 of 8 Preparer: <name>		
Explanation: Provide Retirements for 2007															
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) Test Year End Dec	(14) 2007 Total
1		INTANGIBLE PLANT													
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT													
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	(113)	0	0	(113)	0	0	(113)	0	0	(113)	(452)
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT													
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT													
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	(136)	0	0	(136)	0	0	(136)	0	0	(136)	(544)
28	333.4	Services	0	0	(641)	0	0	(641)	0	0	(641)	0	0	(641)	(2,564)
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT													
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	0	0	(890)	0	0	(890)	0	0	(890)	0	0	(890)	(3,560)

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

Florida Public Service Commission

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

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

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

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

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

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	832	834	836	839	841	843	845	847	849	851	853	855	857	845
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	6,334	6,386	6,438	6,379	6,432	6,485	6,426	6,481	6,535	6,477	6,532	6,588	6,531	6,463
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	27,341	27,508	27,675	27,841	28,008	28,175	28,341	28,508	28,675	28,842	29,008	29,175	29,342	28,341
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	23,057	23,203	23,349	23,495	23,642	23,788	23,934	24,080	24,226	24,372	24,519	24,665	24,811	23,934
14	311.2	Pumping Equipment	24,986	25,204	25,421	25,638	25,856	26,073	26,290	26,508	26,725	26,942	27,160	27,377	27,594	26,290
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	200	207	214	221	228	235	241	248	255	262	269	276	282	241
19	311.3	Pumping Equipment	46	47	49	50	52	53	55	56	58	59	61	62	64	55
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	27,738	27,957	28,175	28,394	28,613	28,832	29,051	29,270	29,489	29,708	29,927	30,146	30,365	29,051
27	331.4	Transm. & Distribution Mains	49,623	50,048	50,472	50,762	51,188	51,614	51,907	52,335	52,764	53,058	53,489	53,919	54,216	51,954
28	333.4	Services	5,436	5,465	5,495	4,885	4,916	4,948	4,340	4,373	4,406	3,800	3,835	3,869	3,265	4,541
29	334.4	Meters & Meter Installations	(3,043)	(2,989)	(2,936)	(2,883)	(2,829)	(2,776)	(2,722)	(2,669)	(2,616)	(2,562)	(2,509)	(2,455)	(2,402)	(2,722)
30	335.4	Hydrants	244	247	251	254	257	261	264	267	271	274	277	281	284	264
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	162,794.35	164,117	165,439	165,876	167,203	168,530	168,972	170,304	171,636	172,083	173,420	174,757	175,209	169,257
			TRUE												TRUE	

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Carlton Village

Schedule: A-9

Docket No. 060368-WS

Page: 5 of 5

Schedule Year Ending 12/31/07

Preparer: Robert M. Griffin

Historical [ ] Projected [ X ]

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

Line No	Acct No	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	832	834	836	839	841	843	845	847	849	851	853	855	857	845
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	6,334	6,386	6,438	6,379	6,432	6,485	6,426	6,481	6,535	6,477	6,532	6,588	6,531	6,463
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	27,341	27,508	27,675	27,841	28,008	28,175	28,341	28,508	28,675	28,842	29,008	29,175	29,342	28,341
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	23,057	23,203	23,349	23,495	23,642	23,788	23,934	24,080	24,226	24,372	24,519	24,665	24,811	23,934
14	311.2	Pumping Equipment	24,986	25,204	25,421	25,638	25,856	26,073	26,290	26,508	26,725	26,942	27,160	27,377	27,594	26,290
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	200	207	214	221	228	235	241	248	255	262	269	276	282	241
19	311.3	Pumping Equipment	46	47	49	50	52	53	55	56	58	59	61	62	64	55
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	27,738	27,957	28,175	28,394	28,613	28,832	29,051	29,270	29,489	29,708	29,927	30,146	30,365	29,051
27	331.4	Transm. & Distribution Mains	49,623	50,048	50,472	50,762	51,188	51,614	51,907	52,335	52,764	53,058	53,489	53,919	54,216	51,954
28	333.4	Services	5,436	5,465	5,495	4,885	4,916	4,948	4,340	4,373	4,406	3,800	3,835	3,869	3,265	4,541
29	334.4	Meters & Meter Installations	(3,043)	(2,989)	(2,936)	(2,883)	(2,829)	(2,776)	(2,722)	(2,669)	(2,616)	(2,562)	(2,509)	(2,455)	(2,402)	(2,722)
30	335.4	Hydrants	244	247	251	254	257	261	264	267	271	274	277	281	284	264
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	719	844	972	1,106	1,245	1,388	1,535	1,685	1,838	1,995	2,155	2,317	2,483	1,560
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	163,513	164,960	166,411	166,982	168,448	169,919	170,508	171,990	173,474	174,078	175,575	177,075	177,692	170,817
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Line	No	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
back to 6/30/04 are needed since adjustments to book balances are made beginning that date.										
through the year ended 12/31/04. While 2005 is the historical year, balances beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA)										
Explanation: Provide the CIAC Balances by month by Classification										
271 6405 FWS =input field										
Schedule Year Ended: 2004 Docket No. 060368-WS Carton Village - Water										
June through December CIAC Balances per Books- 2004										
Florida Public Service Commission										
Schedule: A-12 Page: 2 of										
Prepared:										
Historic [X] or Projected [ ]										
1		Water Treatment Equipment	0	0	0	0	0	0	0	
2		Meter Fees	0	0	0	0	0	0	0	
3		Main Extension Charge	0	0	0	0	0	0	0	
4		Service Installation Fees	0	0	0	0	0	0	0	
5		Total Cash CIAC	0	0	0	0	0	0	0	
Property CIAC:										
6		Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	
7		T&D Mains	0	0	0	0	0	0	0	
8		Services	0	0	0	0	0	0	0	
9		Meters/Meter Installation	0	0	0	0	0	0	0	
10		Hydrants	0	0	0	0	0	0	0	
11		Total Property CIAC	0	0	0	0	0	0	0	
12		Total Water CIAC	0	0	0	0	0	0	0	

Schedule of Water Contributions in Aid of Construction by Classification- 2005													Florida Public Service Commission		
CIAC Balances per Books- 2005															
Carlton Village - Water			271		input field								Schedule:	A-12	
Docket No. 060368-WS			6405		FWS								Page:	2 of	
Schedule Year Ended: 2005		Explanation: Provide the CIAC Balances by month by Classification													
Historic [x] or Projected [ ]		for 2005													
Line No.	Description	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Carlton Village

Schedule: A-12

Docket No. 060368-WS

Page: 2 of 5

Test Year Ending 12/31/05

Preparer: Robert M. Griffin

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

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

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

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Schedule of Water Contributions in Aid of Construction by Classification- 2006							
CIAC Balances per Books- 2006							
Carlton Village - Water			271	6405	FWS		
Docket No. 060368-WS		Explanation: Provide the CIAC Balances by month by Classification for 2006					
Schedule Year Ended: 2006		Historic [x] or Projected [x]					
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)
		12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06
Cash CIAC:							from Adj bal
1	Water Treatment Equipment	0					47,108
2	Meter Fees	0					4,245
3	Main Extension Charge	0					22,959
4	Service Installation Fees	0					8,389
5	Total Cash CIAC	0	0	0	0	0	112,702
Property CIAC:							from Adj bal
6	Dist Reservoirs & Standpipes	0					1,405
7	T&D Mains	0					22,849
8	Services	0					14,872
9	Meters/Meter Installation	0					1,005
10	Hydrants	0					1,606
11	Total Property CIAC	0	0	0	0	0	39,512
12	Total Water CIAC	0	0	0	0	0	152,214

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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**

**Carlton Village**  
**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
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
	2000		
23	Additions		NA
24	Adjustments		NA
25	12/31/00 Balance		NA
	2001		
26	Additions		NA
27	Adjustments		NA
28	12/31/01 Balance		NA
	2002		
29	Additions		NA
30	Adjustments		NA
31	12/31/02 Balance		NA
	2003		
32	Additions		NA
33	Adjustments		NA
34	06/30/04 Amend. Order Balance	112,223	NA
	2004		
35	Additions	1,379	NA
36	Adjustments	0	NA
37	12/31/04 Balance	113,602	NA
	2005		
38	Additions	33,096	NA
39	Adjustments	0	NA
40	12/31/05 Balance	146,698	NA
	2006		
41	Additions	23,444	NA
42	Adjustments	0	NA
43	12/31/06 Balance	170,142	NA
	2007		
44	Additions	13,790	NA
45	Adjustments	0	NA
46	12/31/07 Balance	183,932	NA

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

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CONVERT AMENDATORY ORDER BALANCES

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

Florida Public Service Commission

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

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

Schedule: A-12  
 Page:  
 Preparer:

Line No.	Description	Cronin Jackson 06/30/04	Amendatory Order Adjustment	Allocation to match Amendatory Order Total @ 6/30/04	Categories-lines 22 to 35 below
	Cash CIAC:				
1	Capacity Charges 271.1	8,338		8,338	Water Treatment Equipment
2	Meter Fees	31,635		31,635	Meter Fees
3	CIAC-1999 Acquisition	18,174		18,174	Water Treatment Equipment
4	Unclaimed Refunds	297		297	Water Treatment Equipment
5	Main Ext Charge	14,267		14,267	Main Extension Charge
6	Serv Install Charge	0		0	Service Installation Charge
7	Total Cash CIAC	72,711	0	72,711	
	Property CIAC 271.5	271.5			
8	Dist Res & Standpipes	330.4		0	Dist Res & Standpipes
9	T&D Mains	331.4	22,750	22,840	T&D Mains
10	Services	334.4	14,872	14,872	Services
11	Meter/Meter Installation	334.4	0	0	Meter/Meter Installation
21	Hydrants	335.4	1,800	1,800	Hydrants
22	Total Property CIAC	39,422	90	39,512	
23	Total Water CIAC	112,133	90	112,223	

should be 0 <diff

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

Line No.	Description	Amendatory Order Balances as Calculated
	Cash CIAC:	
24	Water Treatment Equipment	26,808
25	Meter Fees	31,635
26	Main Extension Charge	14,267
27	Service Installation Fees	0
28	Total Cash CIAC	72,711
	Property CIAC:	
29	Dist Res & Standpipes	0
30	T&D Mains	22,840
31	Services	14,872
32	Meter/Meter Installation	0
33	Hydrants	1,800
34	Total Property CIAC	39,512
35	Total Water CIAC	112,223

TRUE

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Schedule of Water Contributions In Aid of Construction by Classification - 2004								Florida Public Service Commission	
CIAC Amendatory Order Balances as of 6/30/04								Schedule: A-12	
Carlton Village - Water								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									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04	
Cash CIAC:									
1	Water Treatment Equipment	26,808	26,808	26,808	26,808	26,808	26,808	26,808	
2	Meter Fees	31,635	31,635	31,635	31,635	31,635	31,635	31,635	
3	Main Extension Charge	14,267	14,267	14,267	14,267	14,267	14,267	14,267	
4	Service Installation Fees	0	0	0	0	0	0	0	
5	Total Cash CIAC	72,711	72,711	72,711	72,711	72,711	72,711	72,711	
Property CIAC:									
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	
7	T&D Mains	22,840	22,840	22,840	22,840	22,840	22,840	22,840	
8	Services	14,872	14,872	14,872	14,872	14,872	14,872	14,872	
9	Meters/Meter Installation	0	0	0	0	0	0	0	
10	Hydrants	1,800	1,800	1,800	1,800	1,800	1,800	1,800	
11	Total Property CIAC	39,512	39,512	39,512	39,512	39,512	39,512	39,512	
12	Total Water CIAC	112,223	112,223	112,223	112,223	112,223	112,223	112,223	
		TRUE							

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Schedule of Water Contributions in Aid of Construction by Classification- 2004  
 CIAC Additions -July through December 2004

Florida Public Service Commission

Carlton Village - Water  
 Docket No. 060368-W5  
 Schedule Year Ended: 2004  
 Historic [x] or Projected [ ]

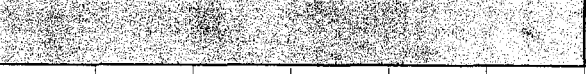
Explanation: Provide a Schedule showing additions to CIAC during 2004

Schedule: A-12  
 Page: 6 of 8  
 Preparer:

Line No.	(1) Description	(2) CIAC acct	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec
Cash CIAC:								
1	Capacity Charges 271.1	320	0	0	0	700	0	0
2	Meter Fees	334	0	0	0	90	0	0
3	CIAC-1999 Acquisition							
4	Unclaimed Refunds							
5	Main Ext Charge	331	0	0	0	143	0	0
6	Serv Install Charge	333	0	0	0	446	0	0
7	Total Cash CIAC		0	0	0	1,379	0	0
Property CIAC 271.5:								
8	Dist Res & Standpipes							
9	T&D Mains							
10	Services							
11	Meter/Meter Installation							
21	Hydrants							
22	Total Property CIAC		0	0	0	0	0	0
23	Total Water CIAC		0	0	0	1,379	0	0

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Line	No.	Description	July	Aug	Sep	Oct	Nov	Dec	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Cash CIAC:														
1		Water Treatment Equipment														
2		Meter Fees														
3		Main Extension Charge														
4		Service Installation Fees														
5		Total Cash CIAC	0	0	0	0	0	0								
		Property CIAC:														
6		Dist Reservoirs & Standpipes														
7		T&D Mains														
8		Services														
9		Meters/Meter Installation														
10		Hydrants														
11		Total Property CIAC	0	0	0	0	0	0								
12		Total Water CIAC	0	0	0	0	0	0								



Schedule of Water Contributions in Aid of Construction by Classification- 2004  
 Carlton Village - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2004  
 Historic [X] or Projected [ ]  
 Explanation: Provide Adjustments to CIAC Ammendatory Order balances other than changes resulting from CIAC Additions for 2004  
 Preparer: \_\_\_\_\_  
 Page: 8 of 8  
 Schedule: A-12  
 Florida Public Service Commission

Schedule of Water Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission	
Adjusted CIAC Balances- June through December 2004								Schedule:	A-12
Carlton Village - Water								Page:	4 of 8
Docket No. 060368-W5								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	Water Treatment Equipment	26,808	26,808	26,808	26,808	27,508	27,508	27,508	
2	Meter Fees	31,635	31,635	31,635	31,635	31,725	31,725	31,725	
3	Main Extension Charge	14,267	14,267	14,267	14,267	14,410	14,410	14,410	
4	Service Installation Fees	0	0	0	0	446	446	446	
5	Total Cash CIAC	72,711	72,711	72,711	72,711	74,090	74,090	74,090	
Property CIAC:									
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	
7	T&D Mains	22,840	22,840	22,840	22,840	22,840	22,840	22,840	
8	Services	14,872	14,872	14,872	14,872	14,872	14,872	14,872	
9	Meters/Meter Installation	0	0	0	0	0	0	0	
10	Hydrants	1,800	1,800	1,800	1,800	1,800	1,800	1,800	
11	Total Property CIAC	39,512	39,512	39,512	39,512	39,512	39,512	39,512	
12	Total Water CIAC	112,223	112,223	112,223	112,223	113,602	113,602	113,602	
									TRUE

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

Florida Public Service Commission

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

[ ] =input field  
 Explanation: Provide a Schedule showing additions to CIAC during 2005

Schedule: A-12  
 Page: 6 of 8  
 Preparer:

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	Water Treatment Equipment	320	700	3,500	700	0	0	0	0	700	700	3,500	2,800	4,200	16,800
2	Meter Fees	334	90	450	90	0	0	0	0	90	90	450	360	540	2,160
3	Main Extension Charge	331	143	715	143	0	0	0	0	143	143	1,018	1,784	2,676	6,765
4	Service Installation Fees	333	446	2,230	446	0	0	0	0	446	446	1,927	572	858	7,371
5	Total Cash CIAC		1,379	6,895	1,379	0	0	0	0	1,379	1,379	6,895	5,516	8,274	33,095
	Property CIAC:														
6	Dist Reservoirs & Standpipes														0
7	T&D Mains														0
8	Services														0
9	Meters/Meter Installation														0
10	Hydrants														0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		1,379	6,895	1,379	0	0	0	0	1,379	1,379	6,895	5,516	8,274	33,095

Schedule of Water Contributions in Aid of Construction by Classification- 2005  
 Adjustments to CIAC-2005

Florida Public Service Commission

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

[ ] =input field  
 Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2005

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

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	Water Treatment Equipment														0
2	Meter Fees														0
3	Main Extension Charge														0
4	Service Installation Fees														0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
	Property CIAC:														
6	Dist Reservoirs & Standpipes														0
7	T&D Mains														0
8	Services														0
9	Meters/Meter Installation														0
10	Hydrants														0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0

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Line No.	Description	12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	Average Balance
1	Cash C.I.A.C.	27,508	31,725	28,208	31,708	32,408	32,408	32,408	32,408	32,445	32,535	32,985	33,345	32,521	
2	Water Treatment Equipment	31,725	31,815	31,725	31,708	32,408	32,355	32,355	32,355	32,445	32,535	32,985	33,345	32,521	
3	Meter Fees	14,410	14,553	15,268	15,411	15,411	15,411	15,411	15,411	15,554	15,697	16,715	18,499	16,072	
4	Main Extension Charge	446	892	3,122	3,568	3,568	3,568	3,568	3,568	4,014	4,460	6,387	6,959	3,995	
5	Service Installation Fees	74,090	75,459	82,364	83,743	83,743	83,743	83,743	83,743	85,122	86,501	93,396	98,912	86,289	
6	Property C.I.A.C.	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	Dist Reservoirs & Standpipes	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	
8	T&D Mains	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	
9	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	Meters/Meter Installation	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	
11	Hydrants	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	
12	Total Property C.I.A.C.	113,602	114,981	121,876	123,255	123,255	123,255	123,255	123,255	124,634	126,013	132,908	138,424	125,801	
	Total Water C.I.A.C.	113,602	114,981	121,876	123,255	123,255	123,255	123,255	123,255	124,634	126,013	132,908	138,424	125,801	

Schedule of Water Contributions in Aid of Construction by Classification - 2005  
 Adjusted C.I.A.C. Balances - 2005  
 Carlton Village - Water  
 Docket No. 06038-WS  
 Schedule Year Ended: 2005  
 Historic [x] or Projected [ ]  
 Explanation: Provide Adjusted C.I.A.C. balances by account for 2005  
 Preparer:  
 Page: 4 of 8  
 Schedule: A-12  
 Florida Public Service Commission

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Carlton Village

Docket No. 060368-WS

Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-12

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	27,508	28,208	31,708	32,408	32,408	32,408	32,408	32,408	33,108	33,808	37,308	40,108	44,308	33,701
2	Meter Fees	31,725	31,815	32,265	32,355	32,355	32,355	32,355	32,355	32,445	32,535	32,985	33,345	33,885	32,521
3	Main Extension Charge	14,410	14,553	15,268	15,411	15,411	15,411	15,411	15,411	15,554	15,697	16,715	18,499	21,175	16,072
4	Service Installation Fees	446	892	3,122	3,568	3,568	3,568	3,568	3,568	4,014	4,460	6,387	6,959	7,817	3,995
5	Total Cash CIAC	74,090	75,469	82,364	83,743	83,743	83,743	83,743	83,743	85,122	86,501	93,396	98,912	107,186	86,289
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840
8	Services	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
11	Total Property CIAC	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512
12	Total Water CIAC	113,602	114,981	121,876	123,255	123,255	123,255	123,255	123,255	124,634	126,013	132,908	138,424	146,698	125,801
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Contributions in Aid of Construction by Classification- 2006														Florida Public Service Commission		
CIAC Additions - 2006														Schedule: A-12		
Carlton Village - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x]														Page: 6 of 8		
Explanation: Provide a Schedule showing additions to CIAC during 2006														Preparer:		
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2006	Total	
Cash CIAC:																
1	Water Treatment Equipment	320	0	700	700	700	700	3,034			3,034			3,034	11,902	
2	Meter Fees	334	0	90	90	90	90	390			390			390	1,530	
3	Main Extension Charge	331	0	446	446	446	446	1,932			1,932			1,932	7,580	
4	Service Installation Fees	333	0	143	143	143	143	620			620			620	2,432	
5	Total Cash CIAC		0	1,379	1,379	1,379	1,379	5,976	0	0	5,976	0	0	5,976	23,444	
Property CIAC:																
6	Dist Reservoirs & Standpipes														0	
7	T&D Mains														0	
8	Services														0	
9	Meters/Meter Installation														0	
10	Hydrants														0	
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	
12	Total Water CIAC		0	1,379	1,379	1,379	1,379	5,976	0	0	5,976	0	0	5,976	23,444	
Schedule of Water Contributions in Aid of Construction by Classification- 2006														Florida Public Service Commission		
Adjustments to CIAC-2006														Schedule: A-12		
Carlton Village - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x]														Page: 8 of 8		
Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2006														Preparer:		
Line No.	AccountName	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2006	Total	
Cash CIAC:																
1	Water Treatment Equipment														0	
2	Meter Fees														0	
3	Main Extension Charge														0	
4	Service Installation Fees														0	
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	
Property CIAC:																
6	Dist Reservoirs & Standpipes														0	
7	T&D Mains														0	
8	Services														0	
9	Meters/Meter Installation														0	
10	Hydrants														0	
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	

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Schedule of Water Contributions in Aid of Construction by Classification- 2006  
Adjusted CIAC Balances- 2006

Florida Public Service Commission

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

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

Explanation: Provide Adjusted CIAC balances by account for 2006

Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	44,308	44,308	45,008	45,708	46,408	47,108	50,142	50,142	50,142	53,176	53,176	53,176	56,210	49,155
2	Meter Fees	33,885	33,885	33,975	34,065	34,155	34,245	34,635	34,635	34,635	35,025	35,025	35,025	35,415	34,508
3	Main Extension Charge	21,175	21,175	21,621	22,067	22,513	22,959	24,891	24,891	24,891	26,823	26,823	26,823	28,755	24,262
4	Service Installation Fees	7,817	7,817	7,960	8,103	8,246	8,389	9,009	9,009	9,009	9,629	9,629	9,629	10,249	8,807
5	Total Cash CIAC	107,186	107,186	108,565	109,944	111,323	112,702	118,678	118,678	118,678	124,654	124,654	124,654	130,630	116,733
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840
8	Services	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
11	Total Property CIAC	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512
12	Total Water CIAC	146,698	146,698	148,077	149,456	150,835	152,214	158,190	158,190	158,190	164,166	164,166	164,166	170,142	156,245
														TRUE	

CSA

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Carlton Village

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) Pnor Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	44,308	44,308	45,008	45,708	46,408	47,108	50,142	50,142	50,142	53,176	53,176	53,176	56,210	49,155
2	Meter Fees	33,885	33,885	33,975	34,065	34,155	34,245	34,635	34,635	34,635	35,025	35,025	35,025	35,415	34,508
3	Main Extension Charge	21,175	21,175	21,621	22,067	22,513	22,959	24,891	24,891	24,891	26,823	26,823	26,823	28,755	24,262
4	Service Installation Fees	7,817	7,817	7,960	8,103	8,246	8,389	9,009	9,009	9,009	9,629	9,629	9,629	10,249	8,807
5	Total Cash CIAC	107,186	107,186	108,565	109,944	111,323	112,702	118,678	118,678	118,678	124,654	124,654	124,654	130,630	116,733
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840
8	Services	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
11	Total Property CIAC	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512
12	Total Water CIAC	146,698	146,698	148,077	149,456	150,835	152,214	158,190	158,190	158,190	164,166	164,166	164,166	170,142	156,245
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Contributions in Aid of Construction by Classification- 2007														Florida Public Service Commission	
CIAC Additions - 2007														Schedule: A-12	
Carlton Village - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [ ] or Projected [X]														Page: 6 of 8	
Explanation: Provide a Schedule showing additions to CIAC during 2007														Preparer:	
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
Cash CIAC:		CIAC acct													
1	Water Treatment Equipment	320		1,750			1,750		1,750				1,750	7,000	
2	Meter Fees	334		225			225		225				225	900	
3	Main Extension Charge	331		1,115			1,115		1,115				1,115	4,460	
4	Service Installation Fees	333		358			358		358				358	1,430	
5	Total Cash CIAC	0	0	3,448	0	0	3,448	0	0	3,448	0	0	3,448	13,790	
Property CIAC:															
6	Dist Reservoirs & Standpipes													0	
7	T&D Mains													0	
8	Services													0	
9	Meters/Meter Installation													0	
10	Hydrants													0	
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	Total Water CIAC	0	0	3,448	0	0	3,448	0	0	3,448	0	0	3,448	13,790	
Schedule of Water Contributions in Aid of Construction by Classification- 2007														Florida Public Service Commission	
Adjustments to CIAC-2007														Schedule: A-12	
Carlton Village - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [ ] or Projected [X]														Page: 8 of 8	
Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2007														Preparer:	
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
Cash CIAC:															
1	Water Treatment Equipment													0	
2	Meter Fees													0	
3	Main Extension Charge													0	
4	Service Installation Fees													0	
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	
Property CIAC:															
6	Dist Reservoirs & Standpipes													0	
7	T&D Mains													0	
8	Services													0	
9	Meters/Meter Installation													0	
10	Hydrants													0	
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	

CC

Schedule of Water Contributions in Aid of Construction by Classification- 2007												Florida Public Service Commission			
Adjusted CIAC Balances- 2007												Schedule: A-12			
Carlton Village - Water												Page: 4 of 8			
Docket No. 060368-WS												Preparer:			
Explanation: Provide Adjusted CIAC balances by account for 2007															
Schedule Year Ended: 2007															
Historic [ ] or Projected [X]															
Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	56,210	56,210	56,210	57,960	57,960	57,960	59,710	59,710	59,710	61,460	61,460	61,460	63,210	59,172
2	Meter Fees	35,415	35,415	35,415	35,640	35,640	35,640	35,865	35,865	35,865	36,090	36,090	36,090	36,315	35,796
3	Main Extension Charge	28,755	28,755	28,755	29,870	29,870	29,870	30,985	30,985	30,985	32,100	32,100	32,100	33,215	30,642
4	Service Installation Fees	10,249	10,249	10,249	10,607	10,607	10,607	10,964	10,964	10,964	11,322	11,322	11,322	11,679	10,854
5	Total Cash CIAC	130,630	130,630	130,630	134,078	134,078	134,078	137,525	137,525	137,525	140,973	140,973	140,973	144,420	136,464
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840
8	Services	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
11	Total Property CIAC	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512
12	Total Water CIAC	170,142	170,142	170,142	173,590	173,590	173,590	177,037	177,037	177,037	180,485	180,485	180,485	183,932	175,976
													4 yr	TRUE	FALSE

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

**Florida Public Service Commission**

Test Year Average balance

**Carlton Village**

Schedule: A-12

**Docket No. 060368-WS**

Page: 5 of 5

Test Year Ending 12/31/07

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	56,210	56,210	56,210	57,960	57,960	57,960	59,710	59,710	59,710	61,460	61,460	61,460	63,210	59,172
2	Meter Fees	35,415	35,415	35,415	35,640	35,640	35,640	35,865	35,865	35,865	36,090	36,090	36,090	36,315	35,796
3	Main Extension Charge	28,755	28,755	28,755	29,870	29,870	29,870	30,985	30,985	30,985	32,100	32,100	32,100	33,215	30,642
4	Service Installation Fees	10,249	10,249	10,249	10,607	10,607	10,607	10,964	10,964	10,964	11,322	11,322	11,322	11,679	10,854
5	Total Cash CIAC	130,630	130,630	130,630	134,078	134,078	134,078	137,525	137,525	137,525	140,973	140,973	140,973	144,420	136,464
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840
8	Services	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
11	Total Property CIAC	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512
12	Total Water CIAC	170,142	170,142	170,142	173,590	173,590	173,590	177,037	177,037	177,037	180,485	180,485	180,485	183,932	175,976
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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Schedule of Water Amortization of CIAC by Classification - 2005															
Accum Amort CIAC Balances per Books - 2005															
Carlton Village - Water															
Docket No. 060368-WS															
Schedule Year Ended: 2005															
Historic [X] or Projected [ ]															
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	Test Year End 12/31/05	Average Balance
Explanation: Provide the Amort of CIAC Balances per books by month by Classification for the year ended 12/31/05.															
Input field															
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

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

Florida Public Service Commission

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

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

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

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

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

**Florida Public Service Commission**

**Carlton Village**  
**Docket No. 060368-WS**  
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
	2000		
23	Additions		NA
24	Adjustments		NA
25	12/31/00 Balance		NA
	2001		
26	Additions		NA
27	Adjustments		NA
28	12/31/01 Balance		NA
	2002		
29	Additions		NA
30	Adjustments		NA
31	12/31/02 Balance		NA
	2003		
32	Additions		NA
33	Adjustments		NA
34	06/30/04 Amend. Order Balance	17,690	NA
	2004		
35	Additions	1,836	NA
36	Adjustments	0	NA
37	12/31/04 Balance	19,526	NA
	2005		
38	Additions	4,517	NA
39	Adjustments	0	NA
40	12/31/05 Balance	24,043	NA
	2006		
41	Additions	5,082	NA
42	Adjustments	0	NA
43	12/31/06 Balance	29,125	NA
	2007		
44	Additions	5,747	NA
45	Adjustments	0	NA
46	12/31/07 Balance	34,873	NA

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

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CONVERT AMENDATORY ORDER BALANCES

Schedule of Water Amortization of CIAC by Classification- 2004

CIAC Amendatory Order Balances as of 6/30/04

Florida Public Service Commission

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

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

Schedule: A-12  
 Page:  
 Preparer:

		Cronin Jackson 06/30/04	Amendatory Order Adjustment	Allocation to match Amendatory Order Total @ 6/30/04	Categories-lines 22 to 35 below
From Lookup					
1	Cash CIAC:				
1	Capacity Charges 271.1	720		720	Water Treatment Equipment
2	Meter Fees	459		459	Meter Fees
3	CIAC-1999 Acquisition	9,550		9,550	Water Treatment Equipment
4	Unclaimed Refunds	89		89	Water Treatment Equipment
5	Main Ext Charge	2,161		2,161	Main Extension Charge
6	Serv Install Charge	0		0	Service Installation Charge
7	Total Cash CIAC	12,979	0	12,979	
Property CIAC 271.5					
8	Dist Res & Standpipes	330.4	0	0	Dist Res & Standpipes
9	T&D Mains	331.4	2,652	2,652	T&D Mains
10	Services	333.4	1,859	1,859	Services
11	Meter/Meter Installation	334.4	0	0	Meter/Meter Installation
21	Hydrants	335.4	200	200	Hydrants
22	Total Property CIAC	4,711	0	4,711	
23	Total Water CIAC	17,690	0	17,690	

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

Line No	Description	Amendatory Order Balances as Calculated
Cash CIAC:		
24	Water Treatment Equipment	10,359
25	Meter Fees	459
26	Main Extension Charge	2,161
27	Service Installation Fees	0
28	Total Cash CIAC	12,979
Property CIAC:		
29	Dist Res & Standpipes	0
30	T&D Mains	2,652
31	Services	1,859
32	Meter/Meter Installation	0
33	Hydrants	200
34	Total Property CIAC	4,711
35	Total Water CIAC	17,690

TRUE

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Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04
1	Water Treatment Equipment	10,359	10,359	10,359	10,359	10,359	10,359	10,359
2	Water Fees	459	459	459	459	459	459	459
3	Main Extension Charge	2,161	2,161	2,161	2,161	2,161	2,161	2,161
4	Service Installation Fees	0	0	0	0	0	0	0
5	Total Cash CIAC	12,979	12,979	12,979	12,979	12,979	12,979	12,979
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0
7	T&D Mains	2,652	2,652	2,652	2,652	2,652	2,652	2,652
8	Services	1,859	1,859	1,859	1,859	1,859	1,859	1,859
9	Meters/Meter Installation	0	0	0	0	0	0	0
10	Hydrants	200	200	200	200	200	200	200
11	Total Property CIAC	4,711	4,711	4,711	4,711	4,711	4,711	4,711
12	Total Water CIAC	17,690	17,690	17,690	17,690	17,690	17,690	17,690

Schedule of Water Amortization of CIAC by Classification - 2004  
 Amort of CIAC Amortatory Order Balances as of 6/30/04  
 Carlton Village - Water  
 Docket No. 060388-WS  
 Schedule Year Ended: 2004  
 Historic [X] or Projected [ ]  
 Explanation: Provide the Accumulated Amort of CIAC Balances as of 6/30/04 by Classification based on amounts in the PSC's Amortatory Order Issued February 27, 2006  
 Florida Public Service Commission  
 Schedule: A-14  
 Page: 2, wk-1  
 Preparer:

=input field

CALCULATE CIAC AMORTIZATION RATES											
Schedule of Water Amortization of CIAC by Classification- 2004 Calculate Amortization Rates						Florida Public Service Commission					
Carlton Village - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected [ ]						<input type="text"/> =input field Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates and calculate composite rates based on methodology employed by Cronin Jackson for Annual Reports (see 12/21/04 calculation)					
						Schedule: A-12					
						Page:					
						Preparer:					
						Annual Dep'n Rate					
						Monthly Dep'n Rate					
						Categories-lines to below					
Cash CIAC:											
1	Capacity Charges	271.1									
2	CIAC-1999 Acquisition	271.3				Water Treatment Equip (see Composite Calc)	3.11%	0.26%			
3	Unclaimed Refunds	271.3				Water Treatment Equip (see Composite Calc)	3.11%	0.26%			
4	Main Ext Charge	271.3				Water Treatment Equip (see Composite Calc)	3.11%	0.26%			
5	Serv Install Charge	271.3				Main Extension Charge acct 331.4	2.22%	0.19%			
6	Meter Fees	271.3				Service Installation Charge acct 333.4	2.50%	0.21%			
						Meter Fees acct 334.4	5.00%	0.42%			
7	Total Cash CIAC										
Contributed Property											
8	Dist Res & Standpipe	330.4									
9	T&D Mains	331.4					2.70%	0.23%			
10	Services	333.4					2.22%	0.19%			
11	Meters/Meter Installation	334.4					2.50%	0.21%			
12	Hydrants	335.4					5.00%	0.42%			
							2.22%	0.19%			

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Composite Rate Calculation:		UPIS Balance 6/30/04			2004 Depreciation Rate		Annual		
		Adjusted Bal	Contr Prop	For Comp Calc	Annual	Monthly	Depreciation Expense		
1	<b>INTANGIBLE PLANT</b>	INTANGIBLE PLANT							
2	Organization	301.1			0.00%				
3	Franchises	302.1			2.50%				
4	Other Plant & Misc. Equipment	339.1			0.00%				
5	<b>SOURCE OF SUPPLY &amp; PUMPING PLANT</b>				0.00%				
6	Land & Land Rights	303.2		4,934	0.00%				
7	Structures & Improvements	304.2		18,520	3.03%	0.25%	561		
8	Collect. & Impound Reservoirs	305.2		0	0.00%				
9	Lake, River & Other Intakes	306.2		0	0.00%				
10	Wells & Springs	307.2		60,015	3.33%	0.28%	2,001		
11	Infiltration Galleries & Tunnels	308.2		0	0.00%				
12	Supply Mains	309.2		0	0.00%		0		
13	Power Generation Equipment	310.2		35,086	5.00%	0.42%	1,754		
14	Pumping Equipment	311.2		52,155	5.00%	0.42%	2,608		
15	Other Plant & Misc. Equipment	339.2		0	0.00%				
16	<b>WATER TREATMENT PLANT</b>				0.00%				
17	Land & Land Rights	303.3		1,417	0.00%				
18	Structures & Improvements	304.3		2,623	3.03%	0.25%	79		
19	Pumping Equipment	311.3		364	5.00%				
20	Water Treatment Equipment	320.3		0	0.00%	0.00%	0		
21	Other Plant & Misc. Equipment	339.3		0	0.00%				
22	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>				0.00%				
23	Land & Land Rights	303.4		0	0.00%				
24	Structures & Improvements	304.4		0	3.03%	0.25%	0		
25	Pumping Equipment	311.4		0	5.00%				
26	Distr. Reservoirs & Standpipes	330.4	Contributed	97,215	0	97,215	2.70%	0.23%	2,627
27	Transm. & Distribution Mains	331.4	Contributed	195,850	(22,840)	173,010	2.22%	0.19%	3,845
28	Services	333.4	Contributed	14,217	(14,872)	(655)	2.50%	0.21%	(16)
29	Meters & Meter Installations	334.4	Contributed	9,214	0	9,214	5.00%	0.42%	461
30	Hydrants	335.4	Contributed	1,800	(1,800)	0	2.22%	0.19%	0
31	Backflow Prevention	336.4		0			0.00%		
32	Other Plant & Misc. Equipment	339.4		0		0	0.00%	0.00%	0
33	<b>GENERAL PLANT</b>				0.00%				
34	Land & Land Rights	303.5		0	0.00%				
35	Structures & Improvements	304.5		0	3.03%				
36	Office Furniture & Equipment	340.5		0	0.00%				
37	Computer Equipment	340.51		0	0.00%				
38	Transportation Equipment	341.5		0	0.00%				
39	Stores Equipment	342.5		0	0.00%				
40	Tools, Shop & Garage Equipment	343.5		0	0.00%				
41	Laboratory Equipment	344.5		0	6.67%				
42	Power Operated Equipment	345.5		0	0.00%				
43	Communication Equipment	346.5		0	0.00%				
44	Miscellaneous Equipment	347.5		0	0.00%				
45	Other Tangible Plant	348.5		0	0.00%				
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			147,183		1,920			
							TRUE		

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		Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data	
Line No	Description	Annual Depr Rate	Mo Depr Rate
	Cash CIAC:		
64	Water Treatment Equipment	3.11%	0.26%
65	Meter Fees	5.00%	0.42%
66	Main Extension Charge	2.22%	0.19%
67	Service Installation Fees	2.50%	0.21%
	Property CIAC:		
68	Dist Res & Standpipe	2.70%	0.23%
69	T&D Mains	2.22%	0.19%
70	Services	2.50%	0.21%
71	Meters/Meter Installation	5.00%	0.42%
72	Hydrants	2.22%	0.19%

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Schedule of Water Amortization of CIAC by Classification- 2004									Florida Public Service Commission	
Adjusted CIAC Balances- June through December 2004									Schedule: A-12	
Carlton Village - Water									Page: 4 of 8	
Docket No. 060368-WS									Preparer:	
Schedule Year Ended: 2004										
Historic [x] or Projected [ ]										
Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.										
Line No.	Description	(1) 06/30/04	(2) 07/31/04	(3) 08/31/04	(4) 09/30/04	(5) 10/31/04	(6) 11/30/04	(7) 12/31/04		
Cash CIAC:										
1	Water Treatment Equipment	26,808	26,808	26,808	26,808	27,508	27,508	27,508		
2	Meter Fees	31,635	31,635	31,635	31,635	31,725	31,725	31,725		
3	Main Extension Charge	14,267	14,267	14,267	14,267	14,410	14,410	14,410		
4	Service Installation Fees	0	0	0	0	446	446	446		
5	Total Cash CIAC	72,711	72,711	72,711	72,711	74,090	74,090	74,090		
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0		
7	T&D Mains	22,840	22,840	22,840	22,840	22,840	22,840	22,840		
8	Services	14,872	14,872	14,872	14,872	14,872	14,872	14,872		
9	Meters/Meter Installation	0	0	0	0	0	0	0		
10	Hydrants	1,800	1,800	1,800	1,800	1,800	1,800	1,800		
11	Total Property CIAC	39,512	39,512	39,512	39,512	39,512	39,512	39,512		
12	Total Water CIAC	112,223	112,223	112,223	112,223	113,602	113,602	113,602		
Schedule of Water Amortization of CIAC by Classification- 2004									Florida Public Service Commission	
CIAC Amortization Rates -July through December 2004									Schedule: A-14	
Carlton Village - Water									Page: 2, wrk-3	
Docket No. 060368-WS									Preparer:	
Schedule Year Ended: 2004										
Historic [x] or Projected [ ]										
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories										
Line No.	Description	(1) Annual Rates	(2) July	(3) Aug	(4) Monthly Rates Sep	(5) Oct	(6) Nov	(7) Dec		
Cash CIAC:										
1	Water Treatment Equipment	3.11%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%		
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%		
Property CIAC:										
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%		
7	T&D Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		
8	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%		
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		
10	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		

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Schedule of Water Amortization of CIAC by Classification- 2004 CIAC Amortization -July through December 2004									Florida Public Service Commission		
Carlton Village - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected [ ]			[ ] =input field Explanation: Provide a Schedule showing additions to CIAC during 2004 from the date of Acquisition 6/30/04.						Schedule: A-14 Page: 2, wrk-4 Preparer:		
Line No.	(1) Description	(2)	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec	(9) 2004 Total		
Cash CIAC:											
1	Water Treatment Equipment		70	70	70	71	71	71	423		
2	Meter Fees		132	132	132	132	132	132	792		
3	Main Extension Charge		26	26	26	27	27	27	159		
4	Service Installation Fees		0	0	0	1	1	1	3		
5	Total Cash CIAC		228	228	228	231	231	231	1,377		
Property CIAC:											
6	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0		
7	T&D Mains		42	42	42	42	42	42	254		
8	Services		31	31	31	31	31	31	186		
9	Meters/Meter Installation		0	0	0	0	0	0	0		
10	Hydrants		3	3	3	3	3	3	20		
11	Total Property CIAC		77	77	77	77	77	77	460		
12	Total Water CIAC		304	304	304	308	308	308	1,836		
Schedule of Water Amortization of CIAC by Classification- 2004 Adjustments to CIAC-July through December 2004									Florida Public Service Commission		
Carlton Village - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected [ ]			[ ] =input field Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2004						Schedule: A-14 Page: 2, wrk-5 Preparer:		
Line No.	(1) Description	(2)	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec	(9) 2004 Total		
Cash CIAC:											
1	Water Treatment Equipment										
2	Meter Fees										
3	Main Extension Charge										
4	Service Installation Fees										
5	Total Cash CIAC		0	0	0	0	0	0	0		
Property CIAC:											
6	Dist Reservoirs & Standpipes										
7	T&D Mains										
8	Services										
9	Meters/Meter Installation										
10	Hydrants										
11	Total Property CIAC		0	0	0	0	0	0	0		
12	Total Water CIAC		0	0	0	0	0	0	0		

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Schedule of Water Amortization of CIAC by Classification- 2004  
 Adjusted Amortization of CIAC Balances- June through December 2004

Florida Public Service Commission

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

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

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

(1) Line No.	(2) Description	(3) 06/30/04	(4) 07/31/04	(5) 08/31/04	(6) 09/30/04	(7) 10/31/04	(8) 11/30/04	(9) 12/31/04
Cash CIAC:								
1	Water Treatment Equipment	10,359	10,429	10,498	10,568	10,639	10,710	10,782
2	Meter Fees	459	591	723	854	987	1,119	1,251
3	Main Extension Charge	2,161	2,187	2,214	2,240	2,267	2,294	2,320
4	Service Installation Fees	0	0	0	0	1	2	3
5	Total Cash CIAC	12,979	13,207	13,435	13,662	13,893	14,125	14,356
Property CIAC:								
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0
7	T&D Mains	2,652	2,694	2,737	2,779	2,821	2,863	2,906
8	Services	1,859	1,890	1,921	1,952	1,983	2,014	2,045
9	Meters/Meter Installation	0	0	0	0	0	0	0
10	Hydrants	200	203	207	210	213	217	220
11	Total Property CIAC	4,711	4,788	4,864	4,941	5,017	5,094	5,171
12	Total Water CIAC	17,690	17,994	18,299	18,603	18,911	19,219	19,526

FALSE

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Composite Rate Calculation		UPIS Balance 12/31/04			Depreciation Rate		Depreciation														
			Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense													
1	<b>INTANGIBLE PLANT</b>																				
2	Organization	301.1	0			0.00%															
3	Franchises	302.1	982			2.50%															
4	Other Plant & Misc. Equipment	339.1	0			0.00%															
5	<b>SOURCE OF SUPPLY &amp; PUMPING PLANT</b>																				
6	Land & Land Rights	303.2	4,934			0.00%															
7	Structures & Improvements	304.2	18,520		18,520	3.03%	0.25%	561													
8	Collect. & Impound Reservoirs	305.2	0			0.00%															
9	Lake, River & Other Intakes	306.2	0			0.00%															
10	Wells & Springs	307.2	60,015		60,015	3.33%	0.28%	2,001													
11	Infiltration Galleries & Tunnels	308.2	0			0.00%															
12	Supply Mains	309.2	0		0	0.00%	0.00%	0													
13	Power Generation Equipment	310.2	35,086		35,086	5.00%	0.42%	1,754													
14	Pumping Equipment	311.2	52,155		52,155	5.00%	0.42%	2,608													
15	Other Plant & Misc. Equipment	339.2	0			0.00%															
16	<b>WATER TREATMENT PLANT</b>																				
17	Land & Land Rights	303.3	1,417			0.00%															
18	Structures & Improvements	304.3	2,623		2,623	3.03%	0.25%	79													
19	Pumping Equipment	311.3	364			5.00%															
20	Water Treatment Equipment	320.3	0		0	0.00%	0.00%	0													
21	Other Plant & Misc. Equipment	339.3	0			0.00%															
22	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																				
23	Land & Land Rights	303.4	0			0.00%															
24	Structures & Improvements	304.4	0		0	3.03%	0.25%	0													
25	Pumping Equipment	311.4	0			5.00%															
26	Distr. Reservoirs & Standpipes	330.4	97,215	0	97,215	2.70%	0.23%	2,627													
27	Transm. & Distribution Mains	331.4	195,947	(22,840)	173,107	2.22%	0.19%	3,847													
28	Services	333.4	14,217	(14,872)	(655)	2.50%	0.21%	(16)													
29	Meters & Meter Installations	334.4	9,214	0	9,214	5.00%	0.42%	461													
30	Hydrants	335.4	1,800	(1,800)	0	2.22%	0.19%	0													
31	Backflow Prevention	336.4	0			0.00%															
32	Other Plant & Misc. Equipment	339.4	0			0.00%	0.00%	0													
33	<b>GENERAL PLANT</b>																				
34	Land & Land Rights	303.5	0			0.00%															
35	Structures & Improvements	304.5	0			3.03%															
36	Office Furniture & Equipment	340.5	0			0.00%															
37	Computer Equipment	340.51	0			0.00%															
38	Transportation Equipment	341.5	0			0.00%															
39	Stores Equipment	342.5	0			0.00%															
40	Tools, Shop & Garage Equipment	343.5	0			0.00%															
41	Laboratory Equipment	344.5	0			6.67%															
42	Power Operated Equipment	345.5	0			0.00%															
43	Communication Equipment	346.5	0			0.00%															
44	Miscellaneous Equipment	347.5	0			0.00%															
45	Other Tangible Plant	348.5	0			0.00%															
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization					447,280		13,922	3.19%												

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		Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data									
Line No.	Description										
						Annual Depr Rate	Mo Depr Rate				
	Cash CIAC:										
64	Water Treatment Equipment					3.11%	0.26%				
65	Meter Fees					5.00%	0.42%				
66	Main Extension Charge					2.22%	0.19%				
67	Service Installation Fees					2.50%	0.21%				
	Property CIAC:										
68	Dist Res & Standpipe					2.70%	0.23%				
69	T&D Mains					2.22%	0.19%				
70	Services					2.50%	0.21%				
71	Meters/Meter Installation					5.00%	0.42%				
72	Hydrants					2.22%	0.19%				

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Schedule of Water Amortization of CIAC by Classification- 2005															
Adjusted CIAC Balances- 2005															
Carlton Village - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected [ ]															
Explanation: Provide Adjusted CIAC balances by account for 2005															
Florida Public Service Commission Schedule: A-12 Page: 4 of 8 Preparer:															
Line No.	Description	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	27,508	28,208	31,708	32,408	32,408	32,408	32,408	32,408	33,108	33,808	37,308	40,108	44,308	33,701
2	Meter Fees	31,725	31,815	32,265	32,355	32,355	32,355	32,355	32,355	32,445	32,535	32,985	33,345	33,885	32,521
3	Main Extension Charge	14,410	14,553	15,268	15,411	15,411	15,411	15,411	15,411	15,554	15,697	16,715	18,499	21,175	16,072
4	Service Installation Fees	446	892	3,122	3,568	3,568	3,568	3,568	3,568	4,014	4,460	6,387	6,959	7,817	3,955
5	Total Cash CIAC	74,090	75,469	82,364	83,743	83,743	83,743	83,743	83,743	85,122	86,501	93,396	98,912	107,186	86,289
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840
8	Services	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
11	Total Property CIAC	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512
12	Total Water CIAC	113,602	114,981	121,876	123,255	123,255	123,255	123,255	123,255	124,634	126,013	132,908	138,424	146,698	125,801

Schedule of Water Amortization of CIAC by Classification- 2005														
CIAC Amortization Rates - 2005														
Carlton Village - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected [ ]														
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories														
Florida Public Service Commission Schedule: A-14 Page: 2, wrk-3 Preparer:														
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	Water Treatment Equipment	3.11%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
5	Total Cash CIAC													
Property CIAC:														
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%
7	T&D Mains	2.22%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
8	Services	2.50%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
10	Hydrants	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%

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Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
11	Total Property CIAC														
12	Total Water CIAC														
<b>CIAC Amortization- 2005</b> <b>Carlton Village - Water</b> <b>Docket No. 060368-WS</b> <b>Schedule Year Ended: 2005</b> <b>Historic [x] or Projected [ ]</b>			<input type="text"/> =input field <b>Explanation: Provide a Schedule showing additions to CIAC during 2005 from the date of Acquisition</b>												<b>Florida Public Service Commission</b> <b>Schedule: A-14</b> <b>Page: 2, wrk-4</b> <b>Preparer:</b>
1	Cash CIAC:														
2	Water Treatment Equipment		73	82	84	84	84	84	84	86	88	97	104	115	1,065
3	Meter Fees		133	134	135	135	135	135	135	135	136	137	139	141	1,629
4	Main Extension Charge		27	28	29	29	29	29	29	29	29	31	34	39	360
5	Service Installation Fees		2	7	7	7	7	7	7	8	9	13	14	16	107
5	Total Cash CIAC		235	251	255	255	255	255	255	258	262	278	292	312	3,162
6	Property CIAC:														
7	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
8	T&D Mains		48	48	48	48	48	48	48	48	48	48	48	48	571
9	Services		62	62	62	62	62	62	62	62	62	62	62	62	744
10	Meters/Meter Installation		0	0	0	0	0	0	0	0	0	0	0	0	0
11	Hydrants		3	3	3	3	3	3	3	3	3	3	3	3	40
11	Total Property CIAC		113	113	113	113	113	113	113	113	113	113	113	113	1,355
12	Total Water CIAC		347	364	368	368	368	368	368	371	375	391	405	424	4,517
			0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.29%	0.29%	0.29%	3.59%
<b>Schedule of Water Amortization of CIAC by Classification- 2005</b> <b>Adjustments to CIAC Amort Bal-2005</b> <b>Carlton Village - Water</b> <b>Docket No. 060368-WS</b> <b>Schedule Year Ended: 2005</b> <b>Historic [x] or Projected [ ]</b>			<input type="text"/> =input field <b>Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2005</b>												<b>Florida Public Service Commission</b> <b>Schedule: A-14</b> <b>Page: 2, wrk-5</b> <b>Preparer:</b>
1	Cash CIAC:														
2	Water Treatment Equipment														0
3	Meter Fees														0
4	Main Extension Charge														0
5	Service Installation Fees														0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
6	Property CIAC:														
7	Dist Reservoirs & Standpipes														0
8	T&D Mains														0
9	Services														0
10	Meters/Meter Installation														0
11	Hydrants														0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Amortization of CIAC by Classification - 2005 Adjusted Accumulated Amortization of CIAC Balances - 2005		Florida Public Service Commission													
Carlton Village - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [X] or Projected [ ]		Schedule: A-14 Page: 2, wrk-8 Preparer:													
Line No.	Description	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
1	Cash CIAC:														
2	Water Treatment Equipment	10,782	10,855	10,937	11,021	11,105	11,189	11,273	11,357	11,443	11,531	11,628	11,732	11,847	11,285
3	Water Fees	1,251	1,364	1,518	1,653	1,786	1,922	2,057	2,192	2,327	2,463	2,600	2,739	2,880	2,060
4	Main Extension Charge	2,320	2,347	2,376	2,404	2,433	2,461	2,490	2,518	2,547	2,576	2,607	2,641	2,681	2,492
5	Service Installation Fees	3	5	11	19	26	33	41	48	57	66	79	94	110	46
	Total Cash CIAC	14,356	14,590	14,842	15,097	15,352	15,606	15,861	16,116	16,374	16,636	16,914	17,206	17,518	15,882
6	Property CIAC:														
7	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	T&D Mains	2,906	2,953	3,001	3,049	3,096	3,144	3,191	3,239	3,286	3,334	3,382	3,429	3,477	3,191
9	Services	2,045	2,107	2,169	2,231	2,293	2,355	2,417	2,479	2,541	2,603	2,665	2,727	2,789	2,417
10	Meters/Water Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Hydrants	220	223	227	230	233	237	240	243	247	250	253	257	260	240
	Total Property CIAC	5,171	5,284	5,396	5,509	5,622	5,735	5,848	5,961	6,074	6,187	6,300	6,412	6,525	5,848
12	Total Water CIAC	19,526	19,874	20,238	20,606	20,974	21,341	21,709	22,077	22,448	22,823	23,214	23,618	24,043	21,730
														TRUE	

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.

SSA

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Carlton Village

Docket No. 060368-WS

Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-14

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	10,782	10,855	10,937	11,021	11,105	11,189	11,273	11,357	11,443	11,531	11,628	11,732	11,847	11,285
2	Meter Fees	1,251	1,384	1,518	1,653	1,788	1,922	2,057	2,192	2,327	2,463	2,600	2,739	2,880	2,060
3	Main Extension Charge	2,320	2,347	2,376	2,404	2,433	2,461	2,490	2,518	2,547	2,576	2,607	2,641	2,681	2,492
4	Service Installation Fees	3	5	11	19	26	33	41	48	57	66	79	94	110	46
5	Total Cash	14,356	14,590	14,842	15,097	15,352	15,606	15,861	16,116	16,374	16,636	16,914	17,206	17,518	15,882
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	2,906	2,953	3,001	3,049	3,096	3,144	3,191	3,239	3,286	3,334	3,382	3,429	3,477	3,191
8	Services	2,045	2,107	2,169	2,231	2,293	2,355	2,417	2,479	2,541	2,603	2,665	2,727	2,789	2,417
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	220	223	227	230	233	237	240	243	247	250	253	257	260	240
11	Total Property	5,171	5,284	5,396	5,509	5,622	5,735	5,848	5,961	6,074	6,187	6,300	6,412	6,525	5,848
12	Total Water	19,526	19,874	20,238	20,606	20,974	21,341	21,709	22,077	22,448	22,823	23,214	23,618	24,043	21,730
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

858  
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CALCULATE CIAC AMORTIZATION RATES - January thru April 2006		Florida Public Service Commission	
Schedule of Water Amortization of CIAC by Classification - 2006 Calculate Amortization Rates for Calendar Year 2006		Schedule Page: A-12	
Carlton Village - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x]		Preparer:	
	Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates	Annual Depn Rate	Monthly Depn Rate
	=input field		
	Categories-lines to below		
1	Cash CIAC:		
2	Capacity Charges	3.12%	0.00%
3	CIAC-1999 Acquisition	3.12%	0.00%
4	Unclaimed Refunds	3.12%	0.00%
5	Main Ext Charge	2.22%	0.00%
6	Serv Install Charge	2.50%	0.21%
7	Meter Fees	5.00%	0.42%
	Total Cash CIAC		
8	Contributed Property		
9	Dist Res & Standpipe	2.70%	0.23%
10	T&D Mains	2.22%	0.19%
11	Services	2.50%	0.21%
12	Meters/Meter Installation	5.00%	0.42%
	Hydrants	2.22%	0.19%

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Composite Rate Calculation:		UPIS Balance 12/31/05			Depreciation Rate		Depreciation	
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense	
1	<b>INTANGIBLE PLANT</b>							
2	Organization 301.1	0			0.00%			
3	Franchises 302.1	982			2.50%			
4	Other Plant & Misc. Equipment 339.1	0			0.00%			
5	<b>SOURCE OF SUPPLY &amp; PUMPING PLANT</b>							
6	Land & Land Rights 303.2	4,934			0.00%			
7	Structures & Improvements 304.2	18,520		18,520	3.03%	0.25%	561	
8	Collect. & Impound Reservoirs 305.2	0			0.00%			
9	Lake, River & Other Intakes 306.2	0			0.00%			
10	Wells & Springs 307.2	60,015		60,015	3.33%	0.28%	2,001	
11	Infiltration Galleries & Tunnels 308.2	0			0.00%			
12	Supply Mains 309.2	0		0	0.00%	0.00%	0	
13	Power Generation Equipment 310.2	35,086		35,086	5.00%	0.42%	1,754	
14	Pumping Equipment 311.2	52,155		52,155	5.00%	0.42%	2,608	
15	Other Plant & Misc. Equipment 339.2	0			0.00%			
16	<b>WATER TREATMENT PLANT</b>							
17	Land & Land Rights 303.3	1,417			0.00%			
18	Structures & Improvements 304.3	2,623		2,623	3.03%	0.25%	79	
19	Pumping Equipment 311.3	364			5.00%			
20	Water Treatment Equipment 320.3	0		0	0.00%	0.00%	0	
21	Other Plant & Misc. Equipment 339.3	0			0.00%			
22	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>							
23	Land & Land Rights 303.4	0			0.00%			
24	Structures & Improvements 304.4	0		0	3.03%	0.25%	0	
25	Pumping Equipment 311.4	0			5.00%			
26	Distr. Reservoirs & Standpipes 330.4	97,215	0	97,215	2.70%	0.23%	2,627	
27	Transm. & Distribution Mains 331.4	195,947	(22,840)	173,107	2.22%	0.19%	3,847	
28	Services 333.4	14,217	(14,872)	(655)	2.50%	0.21%	(16)	
29	Meters & Meter Installations 334.4	11,231	0	11,231	5.00%	0.42%	562	
30	Hydrants 335.4	1,800	(1,800)	0	2.22%	0.19%	0	
31	Backflow Prevention 336.4	0			0.00%			
32	Other Plant & Misc. Equipment 339.4	0		0	0.00%	0.00%	0	
33	<b>GENERAL PLANT</b>							
34	Land & Land Rights 303.5	0			0.00%			
35	Structures & Improvements 304.5	0			3.03%			
36	Office Furniture & Equipment 340.5	0			0.00%			
37	Computer Equipment 340.51	0			0.00%			
38	Transportation Equipment 341.5	0			0.00%			
39	Stores Equipment 342.5	0			0.00%			
40	Tools, Shop & Garage Equipment 343.5	0			0.00%			
41	Laboratory Equipment 344.5	0			6.67%			
42	Power Operated Equipment 345.5	0			0.00%			
43	Communication Equipment 346.5	0			0.00%			
44	Miscellaneous Equipment 347.5	0			0.00%			
45	Other Tangible Plant 348.5	0			0.00%			
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			449,297			14,023	3.12%
				TRUE				

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Line No.	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	Water Treatment Equipment	3.12%	0.00%						
65	Meter Fees	5.00%	0.42%						
66	Main Extension Charge	2.22%	0.00%						
67	Service Installation Fees	2.50%	0.21%						
	Property CIAC:								
68	Dist Res & Standpipe	2.70%	0.23%						
69	T&D Mains	2.22%	0.19%						
70	Services	2.50%	0.21%						
71	Meters/Meter Installation	5.00%	0.42%						
72	Hydrants	2.22%	0.19%						

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

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

Florida Public Service Commission

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

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

Schedule: A-12  
 Page:  
 Preparer:

				Annual Depn Rate	Monthly Dep'n Rate
Categories-lines to below					
1	Cash CIAC:				
1	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)	3.38%	0.28%
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)	3.38%	0.28%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)	3.38%	0.28%
4	Main Ext Charge	271.3	Main Extension Charge acct 331.4	2.33%	0.19%
5	Serv Install Charge	271.3	Service Installation Charge acct 333.4	2.50%	0.21%
6	Meter Fees	271.3	Meter Fees acct 334.4	5.00%	0.42%
7	Total Cash CIAC				
8	Contributed Property	271.2			
8	Dist Res & Standpipe	330.4		2.70%	0.23%
9	T&D Mains	331.4		2.33%	0.19%
10	Services	333.4		2.50%	0.21%
11	Meters/Meter Installation	334.4		5.00%	0.42%
12	Hydrants	335.4		2.22%	0.19%

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Composite Rate Calculation		UPIS Balance 4/30/06			Guideline Lives off 5/06 Depreciation Rate		Depreciation Expense			
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly				
1	<b>INTANGIBLE PLANT</b>									
2	Organization	301.1			2.50%					
3	Franchises	302.1	982		2.50%					
4	Other Plant & Misc. Equipment	339.1	0		0.00%					
5	<b>SOURCE OF SUPPLY &amp; PUMPING PLANT</b>									
6	Land & Land Rights	303.2	4,934		0.00%				vs annual Depn	
7	Structures & Improvements	304.2	18,520	18,520	3.13%	0.26%	579		pre Guideline	961
8	Collect & Impound Reservoirs	305.2	0		2.00%					
9	Lake, River & Other Intakes	306.2	0		2.50%					
10	Wells & Springs	307.2	60,015	60,015		0.28%				
11	Infiltration Galleries & Tunnels	308.2	0		2.50%					
12	Supply Mains	309.2	0	0	2.86%	0.24%	0	0		
13	Power Generation Equipment	310.2	35,086	35,086	5.00%	0.42%	1,754	1,754		
14	Pumping Equipment	311.2	52,155	52,155	5.00%	0.42%	2,608	2,608		
15	Other Plant & Misc. Equipment	339.2	0		5.56%					
16	<b>WATER TREATMENT PLANT</b>									
17	Land & Land Rights	303.3	1,417		0.00%					
18	Structures & Improvements	304.3	2,623	2,623	3.13%	0.26%	82	79		
19	Pumping Equipment	311.3	364		5.00%					
20	Water Treatment Equipment	320.3	0	0	4.55%	0.38%	0	0		
21	Other Plant & Misc. Equipment	339.3	0		5.56%					
22	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>									
23	Land & Land Rights	303.4	0		0.00%					
24	Structures & Improvements	304.4	0	0	3.13%	0.26%	0	0		
25	Pumping Equipment	311.4	0		5.00%					
26	Distr. Reservoirs & Standpipes	330.4	97,215	97,215	2.70%	0.23%	2,627	2,627		
27	Transm. & Distribution Mains	331.4	195,947	(22,840)	2.33%	0.19%				
28	Services	333.4	14,217	(14,872)	2.50%	0.21%				
29	Meters & Meter Installations	334.4	11,231	11,231	5.00%	0.42%	562	562		
30	Hydrants	335.4	1,800	(1,800)	2.22%	0.19%	40	0		
31	Backflow Prevention	336.4	0		6.67%					
32	Other Plant & Misc. Equipment	339.4	0	0	4.00%	0.33%	0	0		
33	<b>GENERAL PLANT</b>									
34	Land & Land Rights	303.5	0		0.00%					
35	Structures & Improvements	304.5	0		2.50%					
36	Office Furniture & Equipment	340.5	0		6.67%					
37	Computer Equipment	340.51	0		16.67%					
38	Transportation Equipment	341.5	0		16.67%					
39	Stores Equipment	342.5	0		5.56%					
40	Tools, Shop & Garage Equipm	343.5	0		6.25%					
41	Laboratory Equipment	344.5	0		6.67%					
42	Power Operated Equipment	345.5	0		8.33%					
43	Communication Equipment	346.5	0		10.00%					
44	Miscellaneous Equipment	347.5	0		6.67%					
45	Other Tangible Plant	348.5	0		10.00%					
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			449,297			15,165	14,023		

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Line No.	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	Water Treatment Equipment	3.38%	0.28%
65	Meter Fees	5.00%	0.42%
66	Main Extension Charge	2.33%	0.19%
67	Service Installation Fees	2.50%	0.21%
Property CIAC:			
68	Dist Res & Standpipe	2.70%	0.23%
69	T&D Mains	2.33%	0.19%
70	Services	2.50%	0.21%
71	Meters/Meter Installation	5.00%	0.42%
72	Hydrants	2.22%	0.19%

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Schedule of Water Amortization of CIAC by Classification- 2006 Adjusted CIAC Balances- 2006															Florida Public Service Commission	
Carlton Village - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x]															Schedule: A-12 Page: 4 of 8 Preparer:	
Explanation: Provide Adjusted CIAC balances by account for 2006																
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance	
Cash CIAC:																
1	Water Treatment Equipment	44,308	44,308	45,008	45,708	46,408	47,108	50,142	50,142	50,142	53,176	53,176	53,176	56,210	49,155	
2	Meter Fees	33,885	33,885	33,975	34,065	34,155	34,245	34,635	34,635	34,635	35,025	35,025	35,025	35,415	34,508	
3	Main Extension Charge	21,175	21,175	21,621	22,067	22,513	22,959	24,891	24,891	24,891	26,823	26,823	26,823	28,755	24,262	
4	Service Installation Fees	7,817	7,817	7,960	8,103	8,246	8,389	9,009	9,009	9,009	9,629	9,629	9,629	10,249	8,807	
5	Total Cash CIAC	107,186	107,186	108,565	109,944	111,323	112,702	118,678	118,678	118,678	124,654	124,654	124,654	130,630	116,733	
Property CIAC:																
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	T&D Mains	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	
8	Services	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0		
10	Hydrants	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800		
11	Total Property CIAC	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512		
12	Total Water CIAC	146,698	146,698	148,077	149,456	150,835	152,214	158,190	158,190	158,190	164,166	164,166	164,166	170,142	156,245	

Schedule of Water Amortization of CIAC by Classification- 2006 CIAC Amortization Rates - 2006															Florida Public Service Commission	
Carlton Village - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x]															Schedule: A-14 Page: 2, wrk-3 Preparer:	
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories for 2006																
Line No.	(1) Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Guideline Rates	(16) Guideline Lives
Cash CIAC:																
1	Water Treatment Equipment	3.12%	0.26%	0.26%	0.26%	0.26%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.38%	
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%	
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	
Property CIAC:																
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	2.70%	
7	T&D Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%	
8	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	
10	Hydrants	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%	

AB

Schedule of Water Amortization of CIAC by Classification- 2006  
 CIAC Amortization- CIAC Balances x Amort Rates- 2006

Florida Public Service Commission

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

Explanation: Provide a Schedule showing additions to CIAC during 2006 from the date of Acquisition

Schedule: A-14  
 Page: 2, wrk-4  
 Preparer:

Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total
Cash CIAC:															
1	Water Treatment Equipment		115	117	119	121	132	141	141	141	150	150	150	158	1,634
2	Meter Fees		141	142	142	142	143	144	144	144	146	146	146	148	1,728
3	Main Extension Charge		39	40	41	42	44	48	48	48	52	52	52	56	563
4	Service Installation Fees		16	17	17	17	17	19	19	19	20	20	20	21	222
5	Total Cash CIAC		312	315	319	322	337	352	352	352	368	368	368	383	4,147
Property CIAC:															
6	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains		42	42	42	42	44	44	44	44	44	44	44	44	523
8	Services		31	31	31	31	31	31	31	31	31	31	31	31	372
9	Meters/Meter Installation		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants		3	3	3	3	3	3	3	3	3	3	3	3	40
11	Total Property CIAC		77	77	77	77	79	79	79	79	79	79	79	79	935
12	Total Water CIAC		389	392	395	398	416	431	431	431	446	446	446	461	5,082
			0.26%	0.26%	0.26%	0.26%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	3.25%

Schedule of Water Amortization of CIAC by Classification- 2006  
 Adjustments to CIAC Amort Bal-2006

Florida Public Service Commission

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

Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2006

Schedule: A-14  
 Page: 2, wrk-5  
 Preparer:

Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total
Cash CIAC:															
1	Water Treatment Equipment														0
2	Meter Fees														0
3	Main Extension Charge														0
4	Service Installation Fees														0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes														0
7	T&D Mains														0
8	Services														0
9	Meters/Meter Installation														0
10	Hydrants														0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Amortization of CIAC by Classification- 2006 Adjusted Accum Amort of CIAC Balances- 2006												Florida Public Service Commission			
Carlton Village - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x]												Schedule: A-14 Page: 2, wrk-8 Preparer:			
Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average.															
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year End 12/31/06	(15) Average Balance
<b>Cash CIAC:</b>															
1	Water Treatment Equipment	11,847	11,962	12,079	12,198	12,319	12,451	12,592	12,733	12,874	13,024	13,173	13,323	13,481	12,620
2	Meter Fees	2,880	3,022	3,163	3,305	3,447	3,590	3,734	3,879	4,023	4,169	4,315	4,461	4,608	3,738
3	Main Extension Charge	2,681	2,720	2,760	2,801	2,842	2,887	2,935	2,983	3,032	3,084	3,136	3,188	3,243	2,945
4	Service Installation Fees	110	126	143	160	177	194	213	232	251	271	291	311	332	216
5	<b>Total Cash CIAC</b>	<b>17,518</b>	<b>17,830</b>	<b>18,145</b>	<b>18,463</b>	<b>18,785</b>	<b>19,122</b>	<b>19,475</b>	<b>19,827</b>	<b>20,180</b>	<b>20,547</b>	<b>20,915</b>	<b>21,282</b>	<b>21,665</b>	<b>19,520</b>
<b>Property CIAC:</b>															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	3,477	3,519	3,561	3,604	3,646	3,690	3,734	3,779	3,823	3,867	3,912	3,956	4,000	3,736
8	Services	2,789	2,819	2,850	2,881	2,912	2,943	2,974	3,005	3,036	3,067	3,098	3,129	3,160	2,974
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	260	263	267	270	273	277	280	283	287	290	293	297	300	280
11	<b>Total Property CIAC</b>	<b>6,525</b>	<b>6,602</b>	<b>6,679</b>	<b>6,755</b>	<b>6,832</b>	<b>6,910</b>	<b>6,989</b>	<b>7,067</b>	<b>7,146</b>	<b>7,225</b>	<b>7,303</b>	<b>7,382</b>	<b>7,460</b>	<b>6,990</b>
12	<b>Total Water CIAC</b>	<b>24,043</b>	<b>24,432</b>	<b>24,823</b>	<b>25,219</b>	<b>25,617</b>	<b>26,033</b>	<b>26,464</b>	<b>26,895</b>	<b>27,326</b>	<b>27,772</b>	<b>28,218</b>	<b>28,664</b>	<b>29,125</b>	<b>26,510</b>
														<b>29,125</b>	

9/12/06

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	11,847	11,962	12,079	12,198	12,319	12,451	12,592	12,733	12,874	13,024	13,173	13,323	13,481	12,620
2	Meter Fees	2,880	3,022	3,163	3,305	3,447	3,590	3,734	3,879	4,023	4,169	4,315	4,461	4,608	3,738
3	Main Extension Charge	2,681	2,720	2,760	2,801	2,842	2,887	2,935	2,983	3,032	3,084	3,136	3,188	3,243	2,945
4	Service Installation Fees	110	126	143	160	177	194	213	232	251	271	291	311	332	216
5	Total Cash	17,518	17,830	18,145	18,463	18,785	19,122	19,475	19,827	20,180	20,547	20,915	21,282	21,665	19,520
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	3,477	3,519	3,561	3,604	3,646	3,690	3,734	3,779	3,823	3,867	3,912	3,956	4,000	3,736
8	Services	2,789	2,819	2,850	2,881	2,912	2,943	2,974	3,005	3,036	3,067	3,098	3,129	3,160	2,974
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	260	263	267	270	273	277	280	283	287	290	293	297	300	280
11	Total Property	6,525	6,602	6,679	6,755	6,832	6,910	6,989	7,067	7,146	7,225	7,303	7,382	7,460	6,990
12	Total Water	24,043	24,432	24,823	25,219	25,617	26,033	26,464	26,895	27,326	27,772	28,218	28,664	29,125	26,510
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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CALCULATE CIAC AMORTIZATION RATES- January thru December 2007										
Schedule of Water Amortization of CIAC by Classification- 2007					Florida Public Service Commission					
Calculate Amortization Rates for Calendar Year 2006					Schedule: A-12					
Carlton Village - Water					Page:					
Docket No. 060368-WS					Preparer:					
Schedule Year Ended: 2007										
Historic [ ] or Projected [X]										
[ ] =input field										
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates										
					Annual	Monthly				
					Dep'n	Dep'n				
					Rate	Rate				
Categories-lines to below										
Cash CIAC:										
1	Capacity Charges	271.1		Water Treatment Equip (see Composite Calc)	3.13%	0.26%				
2	CIAC-1999 Acquisition	271.3		Water Treatment Equip (see Composite Calc)	3.13%	0.26%				
3	Unclaimed Refunds	271.3		Water Treatment Equip (see Composite Calc)	3.13%	0.26%				
4	Main Ext Charge	271.3		Main Extension Charge acct 331.4	2.33%	0.24%				
5	Serv Install Charge	271.3		Service Installation Charge acct 333.4	2.50%	0.21%				
6	Meter Fees	271.3		Meter Fees acct 334.4	5.00%	0.42%				
7	Total Cash CIAC									
Contributed Property										
8	Dist Res & Standpipe	330.4			2.70%	0.23%				
9	T&D Mains	331.4			2.33%	0.19%				
10	Services	333.4			2.50%	0.21%				
11	Meters/Meter Installation	334.4			5.00%	0.42%				
12	Hydrants	335.4			2.22%	0.19%				

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Line No.	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	Water Treatment Equipment	3.13%	0.26%
65	Meter Fees	5.00%	0.42%
66	Main Extension Charge	2.33%	0.24%
67	Service Installation Fees	2.50%	0.21%
	Property CIAC:		
68	Dist Res & Standpipe	2.70%	0.23%
69	T&D Mains	2.33%	0.19%
70	Services	2.50%	0.21%
71	Meters/Meter Installation	5.00%	0.42%
72	Hydrants	2.22%	0.19%

Schedule of Water Amortization of CIAC by Classification- 2007															Florida Public Service Commission	
Adjusted CIAC Balances- 2007															Schedule: A-12	
Carlton Village - Water															Page: 4 of 8	
Docket No. 060368-WS															Preparer:	
Schedule Year Ended: 2007																
Historic [ ] or Projected [X]																
Explanation: Provide Adjusted CIAC balances by account for 2007																
Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance	
Cash CIAC:																
1	Water Treatment Equipment	56,210	56,210	56,210	57,960	57,960	57,960	59,710	59,710	59,710	61,460	61,460	61,460	63,210	59,172	
2	Meter Fees	35,415	35,415	35,415	35,640	35,640	35,640	35,865	35,865	35,865	36,090	36,090	36,090	36,315	35,796	
3	Main Extension Charge	28,755	28,755	28,755	29,870	29,870	29,870	30,985	30,985	30,985	32,100	32,100	32,100	33,215	30,642	
4	Service Installation Fees	10,249	10,249	10,249	10,607	10,607	10,607	10,964	10,964	10,964	11,322	11,322	11,322	11,679	10,854	
5	Total Cash CIAC	130,630	130,630	130,630	134,078	134,078	134,078	137,525	137,525	137,525	140,973	140,973	140,973	144,420	136,464	
Property CIAC:																
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	T&D Mains	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	
8	Services	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872	
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	Hydrants	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	
11	Total Property CIAC	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	39,512	
12	Total Water CIAC	170,142	170,142	170,142	173,590	173,590	173,590	177,037	177,037	177,037	180,485	180,485	180,485	183,932	175,976	

Schedule of Water Amortization of CIAC by Classification- 2007															Florida Public Service Commission	
CIAC Amortization Rates - 2005															Schedule: A-14	
Carlton Village - Water															Page: 2, wrk-3	
Docket No. 060368-WS															Preparer:	
Schedule Year Ended: 2007																
Historic [ ] or Projected [X]																
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories																
Line No.	(1) Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec		
Cash CIAC:																
1	Water Treatment Equipment	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%		
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		
3	Main Extension Charge	2.33%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%		
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%		
Property CIAC:																
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%		
7	T&D Mains	2.33%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		
8	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%		
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		
10	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		

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Schedule of Water Amortization of CIAC by Classification- 2007															Florida Public Service Commission		
CIAC Amortization- 2007															Schedule: A-14		
Carlton Village - Water															Page: 2, wrk-4		
Docket No. 060368-WS															Preparer:		
Schedule Year Ended: 2007																	
Historic [ ] or Projected [X]																	
Explanation: Provide a Schedule showing additions to CIAC during 2007																	
Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total		
Cash CIAC:																	
1	Water Treatment Equipment		147	147	151	151	151	156	156	156	160	160	160	165	1,860		
2	Meter Fees		148	148	149	149	149	149	149	149	150	150	150	151	1,791		
3	Main Extension Charge		68	68	71	71	71	74	74	74	76	76	76	79	880		
4	Service Installation Fees		21	21	22	22	22	23	23	23	24	24	24	24	273		
5	Total Cash CIAC		384	384	393	393	393	402	402	402	411	411	411	420	4,804		
Property CIAC:																	
6	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0		
7	T&D Mains		44	44	44	44	44	44	44	44	44	44	44	44	531		
8	Services		31	31	31	31	31	31	31	31	31	31	31	31	372		
9	Meters/Meter Installation		0	0	0	0	0	0	0	0	0	0	0	0	0		
10	Hydrants		3	3	3	3	3	3	3	3	3	3	3	3	40		
11	Total Property CIAC		79	79	79	79	79	79	79	79	79	79	79	79	943		
12	Total Water CIAC		463	463	472	472	472	480	480	480	489	489	489	498	5,747		
			0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	3.27%		
Schedule of Water Amortization of CIAC by Classification- 2007															Florida Public Service Commission		
Adjustments to CIAC Amort Bal-2007															Schedule: A-14		
Carlton Village - Water															Page: 2, wrk-5		
Docket No. 060368-WS															Preparer:		
Schedule Year Ended: 2007																	
Historic [ ] or Projected [X]																	
Explanation: Provide Adjustments to CIAC Amortary Order balances other than changes resulting from CIAC Additions for 2007																	
Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total		
Cash CIAC:																	
1	Water Treatment Equipment														0		
2	Meter Fees														0		
3	Main Extension Charge														0		
4	Service Installation Fees														0		
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0		
Property CIAC:																	
6	Dist Reservoirs & Standpipes														0		
7	T&D Mains														0		
8	Services														0		
9	Meters/Meter Installation														0		
10	Hydrants														0		
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0		
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0		

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

Florida Public Service Commission

Carlton Village - Water  
Docket No. 060368-WS  
Schedule Year Ended: 2007  
Historic [ ] or Projected [X]

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

Preparer:

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

Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	13,481	13,628	13,774	13,926	14,077	14,228	14,384	14,540	14,695	14,856	15,016	15,176	15,341	14,394
2	Meter Fees	4,608	4,756	4,904	5,052	5,201	5,349	5,498	5,648	5,797	5,948	6,098	6,248	6,400	5,501
3	Main Extension Charge	3,243	3,312	3,380	3,451	3,522	3,594	3,667	3,741	3,815	3,891	3,968	4,044	4,123	3,673
4	Service Installation Fees	332	354	375	397	419	441	464	487	510	533	557	581	605	466
5	Total Cash CIAC	21,665	22,049	22,433	22,826	23,219	23,612	24,014	24,416	24,817	25,228	25,639	26,050	26,469	24,034
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	4,000	4,044	4,089	4,133	4,177	4,221	4,266	4,310	4,354	4,398	4,443	4,487	4,531	4,266
8	Services	3,160	3,191	3,222	3,253	3,284	3,315	3,346	3,377	3,408	3,439	3,470	3,501	3,532	3,346
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	300	303	307	310	313	317	320	323	327	330	333	337	340	320
11	Total Property CIAC	7,460	7,539	7,618	7,696	7,775	7,853	7,932	8,010	8,089	8,168	8,246	8,325	8,403	7,932
12	Total Water CIAC	29,125	29,588	30,051	30,522	30,994	31,465	31,946	32,426	32,906	33,396	33,885	34,374	34,873	31,965

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Schedule of Accumulated Amortization of CIAC by Classification  
 Test Year Average Balance  
 Carlton Village  
 Docket No. 060368-WS  
 Test Year Ending 12/31/07

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	13,481	13,628	13,774	13,926	14,077	14,228	14,384	14,540	14,695	14,856	15,016	15,176	15,341	14,394
2	Meter Fees	4,608	4,756	4,904	5,052	5,201	5,349	5,498	5,648	5,797	5,948	6,098	6,248	6,400	5,501
3	Main Extension Charge	3,243	3,312	3,380	3,451	3,522	3,594	3,667	3,741	3,815	3,891	3,968	4,044	4,123	3,673
4	Service Installation Fees	332	354	375	397	419	441	464	487	510	533	557	581	605	466
5	Total Cash	21,665	22,049	22,433	22,826	23,219	23,612	24,014	24,416	24,817	25,228	25,639	26,050	26,469	24,034
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	4,000	4,044	4,089	4,133	4,177	4,221	4,266	4,310	4,354	4,398	4,443	4,487	4,531	4,266
8	Services	3,160	3,191	3,222	3,253	3,284	3,315	3,346	3,377	3,408	3,439	3,470	3,501	3,532	3,346
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	300	303	307	310	313	317	320	323	327	330	333	337	340	320
11	Total Property	7,460	7,539	7,618	7,696	7,775	7,853	7,932	8,010	8,089	8,168	8,246	8,325	8,403	7,932
12	Total Water	29,125	29,588	30,051	30,522	30,994	31,465	31,946	32,426	32,906	33,396	33,885	34,374	34,873	31,965
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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