

12/18/2006 17:20

ORIGINAL

Fern Terrace - Water

Docket No. 060368-WS

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

Lake County, Florida

VOLUME I

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

Utility Plant in Service

Per Books- by month

2004	3	3	N/A	N/A
2005	4 a,b	4 a,b	4 a,b	4 a,b
2006	5	5	5	5

Details of changes and year end balances since Rate Base last established through 12/31/07

6	6	6 a,b	6 a,b
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Adjusted Balances

2004

Amendatory Order Balances	7	7	N/A	N/A
CWIP to Plant	8	8	N/A	N/A
Retirements	9	9	N/A	N/A
Adjustments	10	10	N/A	N/A
2004 Monthly Balances-Adjusted	11	11	N/A	N/A

2005

CWIP to Plant	12	12	N/A	N/A
Retirements	13	13	N/A	N/A
Adjustments	14	14	14	14
a,b 2005 Monthly Balances-Adjusted	15 a,b	15 a,b	15 a,b	15 a,b

2006

CWIP to Plant	16	16	16	16
Retirements	17	17	17	17
Adjustments	18	18	18	18
a,b 2006 Monthly Balances-Adjusted	19 a,b	19 a,b	19 a,b	19 a,b

2007

CWIP to Plant	20	20	20	20
Retirements	21	21	21	21
Adjustments	22	22	22	22
a,b 2007 Monthly Balances-Adjusted	23 a,b	23 a,b	23 a,b	23 a,b

Accumulated Depreciation

Per Books- by month

2004	24	24	N/A	N/A
2005	25 a,b	25 a,b	25 a,b	25 a,b
2006	26	26	26	26

Details of changes and year end balances since Rate Base last established through 12/31/07

27	27	27 a,b	27 a,b
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Adjusted Balances

2004

Amendatory Order Balances	28	28	N/A	N/A
Depreciable Plant	29	29	N/A	N/A
Depreciation Rates	30	30	N/A	N/A
Depreciation Expense	31	31	N/A	N/A
Retirements	32	32	N/A	N/A
Adjustments	33	33	N/A	N/A
2004 Monthly Balances-Adjusted	34	34	N/A	N/A

2005

Depreciable Plant	35	35	N/A	N/A
Depreciation Rates	36	36	N/A	N/A
Depreciation Expense	37	37	N/A	N/A
Retirements	38	38	N/A	N/A
Adjustments	39	39	39	39
2005 Monthly Balances-Adjusted	40 a,b	40 a,b	40 a,b	40 a,b

2006

Depreciable Plant	41	41	41	41
Depreciation Rates	42	42	42	42
Depreciation Expense	43	43	43	43
Retirements	44	44	44	44
Adjustments	45	45	45	45
2006 Monthly Balances-Adjusted	46 a,b	46 a,b	46 a,b	46 a,b

2007

Depreciable Plant	47	47	47	47
Depreciation Rates	48	48	48	48
Depreciation Expense	49	49	49	49
Retirements	50	50	50	50
Adjustments	51	51	51	51
2007 Monthly Balances-Adjusted	52 a,b	52 a,b	52 a,b	52 a,b

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

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

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

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

2b

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

Florida Public Service Commission

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

101 =input field 6407 FWS Fern Terrace - Water
Explanation: Provide UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.

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

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

Schedule of Water Plant in Service By Primary Account - 2005		101		Ferm Terrace - Water		Florida Public Service Commission										
Monthly UPIS Balances per Books - 2005		6407 FWS		Ferm Terrace - Water		Schedule: A-5										
Ferm Terrace - Water		6407 FWS		Ferm Terrace - Water		Page: 5 of 8										
Docket No. 060368-W5		6407 FWS		Ferm Terrace - Water		Preparer: <name>										
Schedule Year Ended: 2005		6407 FWS		Ferm Terrace - Water												
Historic [X] or Projected []		6407 FWS		Ferm Terrace - Water												
Line No.	Acct No.	(1) 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
1		INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Fern Terrace

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.

NA

Schedule of Water Plant in Service By Primary Account- 2006								
Monthly UPIS Balances per Books- 2006								
Fern Terrace - Water		101	6407	FWS	Fern Terrace - Water			
Docket No. 060368-WS		Explanation: Provide UPIS balances by account for the period beginning 12/31/05 through 12/31/06, and 13 month Average.						
Schedule Year Ended: 2006		Historic [] or Projected [x]						
Line No.	Acct No.	(1) AccountName	(2) Prior Year 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	744
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	2,500
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	16,257
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	780
18	304.3	Structures & Improvements	0	0	0	0	0	5,652
19	311.3	Pumping Equipment	0	0	0	0	0	13,567
20	320.3	Water Treatment Equipment	0	0	0	0	0	1,247
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	45,337
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	9,196
28	333.4	Services	0	0	0	0	0	1,928
29	334.4	Meters & Meter Installations	0	0	0	0	0	5,949
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	103,157

5

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

Florida Public Service Commission

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

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

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
30	Additions		NA
31	Retirements		NA
32	Adjustments		NA
33	12/31/00 Balance		NA
2001			
34	Additions		NA
35	Retirements		NA
36	Adjustments		NA
37	12/31/01 Balance		NA
2002			
38	Additions		NA
39	Retirements		NA
40	Adjustments		NA
41	12/31/02 Balance		NA
2003			
42	Additions		NA
43	Retirements		NA
44	Adjustments		NA
45	06/30/04 Amend. Order Balance	102,317	NA
2004			
46	Additions	755	NA
47	Retirements	(260)	NA
48	Adjustments	0	NA
49	12/31/04 Balance	102,812	NA
2005			
50	Additions	85	NA
51	Retirements	(62)	NA
52	Adjustments	1,423	NA
53	12/31/05 Balance	104,258	NA
2006			
54	Additions	63,501	NA
55	Retirements	(15,847)	NA
56	Adjustments	3,588	NA
57	12/31/06 Balance	155,501	NA
2007			
58	Additions	52,500	NA
59	Retirements	(5,684)	NA
60	Adjustments	1,759	NA
61	12/31/07 Balance	204,076	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

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

=input field

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		Lookup from Amend Order							
3	301.1	Organization	0	0	0	0	0	0	0
4	302.1	Franchises	744	744	744	744	744	744	744
5	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
6		SOURCE OF SUPPLY & PUMPING PLANT							
7	303.2	Land & Land Rights	0	0	0	0	0	0	0
8	304.2	Structures & Improvements	5,652	5,652	5,652	5,652	5,652	5,652	5,652
9	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0
10	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0
11	307.2	Wells & Springs	2,500	2,500	2,500	2,500	2,500	2,500	2,500
12	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
13	309.2	Supply Mains	0	0	0	0	0	0	0
14	310.2	Power Generation Equipment	16,257	16,257	16,257	16,257	16,257	16,257	16,257
15	311.2	Pumping Equipment	13,567	13,567	13,567	13,567	13,567	13,567	13,567
16	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
17		WATER TREATMENT PLANT							
18	303.3	Land & Land Rights	780	780	780	780	780	780	780
19	304.3	Structures & Improvements	0	0	0	0	0	0	0
20	311.3	Pumping Equipment	0	0	0	0	0	0	0
21	320.3	Water Treatment Equipment	750	750	750	750	750	750	750
22	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
23		TRANSMISSION & DISTRIBUTION PLANT							
24	303.4	Land & Land Rights	0	0	0	0	0	0	0
25	304.4	Structures & Improvements	0	0	0	0	0	0	0
26	311.4	Pumping Equipment	0	0	0	0	0	0	0
27	330.4	Distr. Reservoirs & Standpipes	45,337	45,337	45,337	45,337	45,337	45,337	45,337
28	331.4	Transm. & Distribution Mains	8,938	8,938	8,938	8,938	8,938	8,938	8,938
29	333.4	Services	1,928	1,928	1,928	1,928	1,928	1,928	1,928
30	334.4	Meters & Meter Installations	5,864	5,864	5,864	5,864	5,864	5,864	5,864
31	335.4	Hydrants	0	0	0	0	0	0	0
32	336.4	Backflow Prevention	0	0	0	0	0	0	0
33	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
34		GENERAL PLANT							
35	303.5	Land & Land Rights	0	0	0	0	0	0	0
36	304.5	Structures & Improvements	0	0	0	0	0	0	0
37	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0
38	340.51	Computer Equipment	0	0	0	0	0	0	0
39	341.5	Transportation Equipment	0	0	0	0	0	0	0
40	342.5	Stores Equipment	0	0	0	0	0	0	0
41	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0
42	344.5	Laboratory Equipment	0	0	0	0	0	0	0
43	345.5	Power Operated Equipment	0	0	0	0	0	0	0
44	346.5	Communication Equipment	0	0	0	0	0	0	0
45	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0
46	348.5	Other Tangible Plant	0	0	0	0	0	0	0
46	TOTAL		102,317	102,317	102,317	102,317	102,317	102,317	102,317

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

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

=input field

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

Florida Public Service Commission

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec
1		INTANGIBLE PLANT							
2	301.1	Organization							
3	302.1	Franchises							
4	339.1	Other Plant & Misc. Equipment							
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights							
7	304.2	Structures & Improvements							
8	305.2	Collect. & Impound Reservoirs							
9	306.2	Lake, River & Other Intakes							
10	307.2	Wells & Springs							
11	308.2	Infiltration Galleries & Tunnels							
12	309.2	Supply Mains							
13	310.2	Power Generation Equipment							
14	311.2	Pumping Equipment							
15	339.2	Other Plant & Misc. Equipment							
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights							
18	304.3	Structures & Improvements							
19	311.3	Pumping Equipment							
20	320.3	Water Treatment Equipment						497	
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	497	258
									755

258 CWIP @ acquisition

Schedule of Water Plant in Service By Primary Account- 2004 Retirements-July through December 2004									Florida Public Service Commission			
Fern Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected []		[] =input field Explanation: Provide Retirements that were physically made after the date of Acquisition 6/30/04.							Schedule: A-5 Page: 7 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								(260)		
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	(260)	0	(260)		

b

Schedule of Water Plant in Service By Primary Account- 2004 Adjustments to UPIS-July through December 2004								Florida Public Service Commission		
Fern Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected []		<input type="text"/> =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	

10

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

Florida Public Service Commission

Fern Terrace - 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	744	744	744	744	744	744	744
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	5,652	5,652	5,652	5,652	5,652	5,652	5,652
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	2,500	2,500	2,500	2,500	2,500	2,500	2,500
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	16,257	16,257	16,257	16,257	16,257	16,257	16,257
14	311.2	Pumping Equipment	13,567	13,567	13,567	13,567	13,567	13,567	13,567
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	780	780	780	780	780	780	780
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	750	750	750	750	750	987	987
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	45,337	45,337	45,337	45,337	45,337	45,337	45,337
27	331.4	Transm. & Distribution Mains	8,938	8,938	8,938	8,938	8,938	8,938	9,196
28	333.4	Services	1,928	1,928	1,928	1,928	1,928	1,928	1,928
29	334.4	Meters & Meter Installations	5,864	5,864	5,864	5,864	5,864	5,864	5,864
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	102,317	102,317	102,317	102,317	102,317	102,554	102,812

Schedule of Water Plant in Service By Primary Account- 2005 CWIP to Plant -Jan through December 2005			FWS Properties											Florida Public Service Commission		
Fern Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []			[] =input field											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) 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													85	85
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	85	85

Schedule of Water Plant in Service By Primary Account- 2005 Retirements-January through December 2005		FWS Properties											Florida Public Service Commission			
Fern Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []		[] =input field											Schedule: A-5 Page: 7 of 8 Preparer: <name>			
Explanation: Provide Retirements that were physically made during 2005.																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	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	(62)	(62)

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

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Schedule of Water Plant in Service By Primary Account- 2005															Florida Public Service Commission	
Adjusted UPIS Balances- December 2004 through December 2005															FWS Properties	
Fern Terrace - Water															Schedule: A-5	
Docket No. 060368-WS															Page: 4 of 8	
Schedule Year Ended: 2005															Preparer: <name>	
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	
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	744	744	744	744	744	744	744	744	744	744	744	744	744	744
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	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652
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	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
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	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257
14	311.2	Pumping Equipment	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		TREATMENT PLANT														
17	303.3	Land & Land Rights	780	780	780	780	780	780	780	780	780	780	780	780	780	780
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	987	987	987	987	987	987	987	987	987	987	987	987	987	987
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	45,337	45,337	45,337	45,337	45,337	45,337	45,337	45,337	45,337	45,337	45,337	45,337	45,337	45,337
27	331.4	Transm. & Distribution Mains	9,196	9,196	9,196	9,196	9,196	9,196	9,196	9,196	9,196	9,196	9,196	9,196	9,196	9,196
28	333.4	Services	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928
29	334.4	Meters & Meter Installations	5,864	5,864	5,864	5,864	5,864	5,864	5,864	5,864	5,864	5,864	5,864	5,864	5,864	5,864
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	102,812	102,812	102,812	102,812	102,812	102,812	102,812	102,812	102,812	102,812	102,812	102,812	102,835	102,814

15a

Schedule of Water Plant in Service By Primary Account
 Test Year Average balance
 Fern Terrace
 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	744	744	744	744	744	744	744	744	744	744	744	744	744	744
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	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652
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	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
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	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257
14	311.2	Pumping Equipment	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567
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	780	780	780	780	780	780	780	780	780	780	780	780	780	780
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	987	987	987	987	987	987	987	987	987	987	987	987	987	987
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	45,337	45,337	45,337	45,337	45,337	45,337	45,337	45,337	45,337	45,337	45,337	45,337	45,337	45,337
27	331.4	Transm. & Distribution Mains	9,196	9,196	9,196	9,196	9,196	9,196	9,196	9,196	9,196	9,196	9,196	9,196	9,196	9,196
28	333.4	Services	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928
29	334.4	Meters & Meter Installations	5,864	5,864	5,864	5,864	5,864	5,864	5,864	5,864	5,864	5,864	5,864	5,864	5,864	5,864
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	133	876	1,107	1,423	272
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	102,812	102,812	102,812	102,812	102,812	102,812	102,812	102,812	102,812	102,945	103,688	103,919	104,258	103,086
47		Subtotal Land & Land Rights	780	780	780	780	780	780	780	780	780	780	780	780	780	780

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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		
Fern Terrace - 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														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													12,000	12,000	
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													30,000	30,000	
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	IT Adds
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							6,667			6,667			6,667	20,001	
28	333.4	Services														0	
29	334.4	Meters & Meter Installations							500			500			500	1,500	
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	IT Adds
36	340.5	Office Furniture & Equipment														0	
37	340.51	Computer Equipment														0	IT Adds
38	341.5	Transportation Equipment														0	
39	342.5	Stores Equipment														0	
40	343.5	Tools, Shop & Garage Equipment														0	
41	344.5	Laboratory Equipment														0	
42	345.5	Power Operated Equipment														0	
43	346.5	Communication Equipment														0	
44	347.5	Miscellaneous Equipment														0	
45	348.5	Other Tangible Plant														0	
46		TOTAL		0	0	0	0	0	7,167	0	0	7,167	0	0	49,167	63,501	

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Schedule of Water Plant in Service By Primary Account- 2006 Retirements-January through December 2006													Florida Public Service Commission			
Fern Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [] or Projected [x]													Schedule: A-5 Page: 7 of 8 Preparer: <name>			
Explanation: Provide Retirements that were physically made during 2006.																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Totals
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements													(2,709)	(2,709)
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													(10,306)	(10,306)
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							(726)			(726)			(726)	(2,178)
28	333.4	Services														0
29	334.4	Meters & Meter Installations							(218)			(218)			(218)	(654)
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	(944)	0	0	(944)	0	0	(13,959)	(15,847)

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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

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

Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2006

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Preparer: <name>

[] =input field

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

Schedule of Water Plant in Service By Primary Account- 2006
Adjusted UPIS Balances- December 2005 through December 2006

FWS Properties

Florida Public Service Commission

Fern Terrace - Water
Docket No. 060368-WS
Schedule Year Ended: 2006
Historic or Projected

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: A-5
Page: 4 of 8
Preparer: <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	744	744	744	744	744	744	744	744	744	744	744	744	744	744
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	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652
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	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
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	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257
15	339.2	Other Plant & Misc. Equipment	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	780	780	780	780	780	780	780	780	780	780	780	780	780	780
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	987	987	987	987	987	987	987	987	987	987	987	987	987	987
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	45,337	45,337	45,337	45,337	45,337	45,337	45,337	45,337	45,337	45,337	45,337	45,337	45,337	45,337
28	333.4	Services	9,196	9,196	9,196	9,196	9,196	9,196	15,137	15,137	15,137	21,078	21,078	21,078	21,078	21,078
29	334.4	Meters & Meter Installations	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928
30	335.4	Hydrants	5,887	5,887	5,887	5,887	5,887	5,887	6,169	6,169	6,169	6,451	6,451	6,451	6,451	6,451
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	102,835	102,835	102,835	102,835	102,835	102,835	109,058	109,058	109,058	115,281	115,281	115,281	150,489	110,809

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Schedule of Water Plant In Service By Primary Account
 Test Year Average balance
 Fern Terrace
 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) 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	744	744	744	744	744	744	744	744	744	744	744	744	744	744
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	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	14,943	6,367
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	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
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	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257	35,951	17,772
14	311.2	Pumping Equipment	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567
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	780	780	780	780	780	780	780	780	780	780	780	780	780	780
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	987	987	987	987	987	987	987	987	987	987	987	987	987	987
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	45,337	45,337	45,337	45,337	45,337	45,337	45,337	45,337	45,337	45,337	45,337	45,337	45,337	45,337
27	331.4	Transm. & Distribution Mains	9,196	9,196	9,196	9,196	9,196	9,196	15,137	15,137	15,137	21,078	21,078	21,078	27,019	14,680
28	333.4	Services	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928
29	334.4	Meters & Meter Installations	5,887	5,887	5,887	5,887	5,887	5,887	6,169	6,169	6,169	6,451	6,451	6,451	6,733	6,147
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	1,423	1,423	1,423	1,547	1,547	2,052	2,143	2,143	2,143	2,143	2,143	2,143	5,012	2,099
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	104,258	104,258	104,258	104,382	104,382	104,867	111,201	111,201	111,201	117,424	117,424	117,424	155,501	112,908
47		Subtotal Land & Land Rights	780	780	780	780	780	780	780	780	780	780	780	780	780	780

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Schedule of Water Plant in Service By Primary Account- 2007 CWIP to Plant -Jan through December 2007													Florida Public Service Commission			
FWS Properties													Schedule: A-5	Page: 6 of 8	Preparer: <name>	
Fern Terrace - 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.			
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				250			250			250		250		1,000
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	Dislr. Reservoirs & Standpipes							40,000							40,000
27	331.4	Transm. & Distribution Mains			2,500				2,500			2,500		2,500		10,000
28	333.4	Services														0
29	334.4	Meters & Meter Installations			375				375			375		375		1,500
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	3,125	0	0	43,125	0	0	3,125	0	0	3,125	52,500

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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			
Fern Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [x]		=input field											Schedule: A-5 Page: 7 of 8 Preparer: <name>			
Explanation: Provide Retirements that were physically made during 2007		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Acct No.	AccountName	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	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			(56)			(56)			(56)			(56)	(224)	
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			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													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						(3,716)							(3,716)	
27	331.4	Transm. & Distribution Mains			(272)			(272)			(272)			(272)	(1,088)	
28	333.4	Services													0	
29	334.4	Meters & Meter Installations			(164)			(164)			(164)			(164)	(656)	
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	(492)	0	0	(4,208)	0	0	(492)	0	0	(492)	(5,684)	

10

Schedule of Water Plant in Service By Primary Account- 2007
Adjustments to UPIS-January through December 2007

FWS Properties

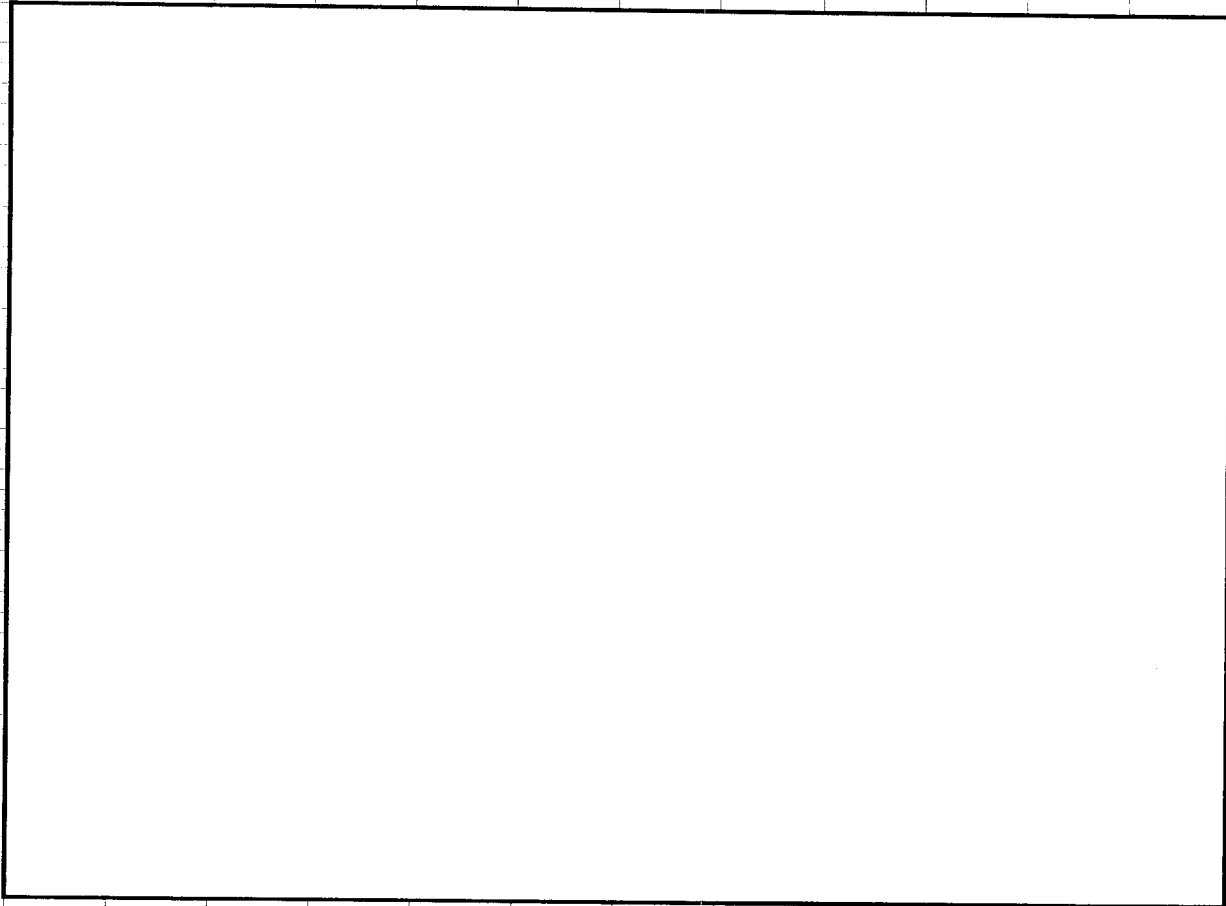
Florida Public Service Commission

Fern Terrace - 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.

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

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



27

Schedule of Water Plant in Service By Primary Account- 2007																
Adjusted UPIS Balances- December 2006 through December 2007																
FWS Properties																
Florida Public Service Commission																
Fern Terrace - Water																
Docket No. 060368-WS																
Schedule Year Ended: 2007																
Historic [] or Projected [x]																
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average																
Schedule: A-5																
Page: 4 of 8																
Preparer: <name>																
Line No.	Acct No.	(1) AccountName	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	744	744	744	744	744	744	744	744	744	744	744	744	744	744
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	14,943	14,943	14,943	15,137	15,137	15,137	15,331	15,331	15,331	15,525	15,525	15,525	15,719	15,271
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	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
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	35,951	35,951	35,951	35,951	35,951	35,951	35,951	35,951	35,951	35,951	35,951	35,951	35,951	35,951
14	311.2	Pumping Equipment	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567
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	780	780	780	780	780	780	780	780	780	780	780	780	780	780
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	987	987	987	987	987	987	987	987	987	987	987	987	987	987
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	45,337	45,337	45,337	45,337	45,337	45,337	81,621	81,621	81,621	81,621	81,621	81,621	81,621	64,875
27	331.4	Transm. & Distribution Mains	27,019	27,019	27,019	29,247	29,247	29,247	31,475	31,475	31,475	33,703	33,703	33,703	35,931	30,789
28	333.4	Services	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928
29	334.4	Meters & Meter Installations	6,733	6,733	6,733	6,944	6,944	6,944	7,155	7,155	7,155	7,366	7,366	7,366	7,577	7,090
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	150,489	150,489	150,489	153,122	153,122	153,122	192,039	192,039	192,039	194,672	194,672	194,672	197,305	174,482
																2,268,271
																TRUE
																TRUE

23a

Schedule of Water Plant in Service By Primary Account
 Test Year Average balance
 Fern Terrace
 Docket No. 060368-WS
 Schedule Year Ending 12/31/07
 Historical [] Projected [X]

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	744	744	744	744	744	744	744	744	744	744	744	744	744	744
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	14,943	14,943	14,943	15,137	15,137	15,137	15,331	15,331	15,331	15,525	15,525	15,525	15,719	15,271
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	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
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	35,951	35,951	35,951	35,951	35,951	35,951	35,951	35,951	35,951	35,951	35,951	35,951	35,951	35,951
14	311.2	Pumping Equipment	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567
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	780	780	780	780	780	780	780	780	780	780	780	780	780	780
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	987	987	987	987	987	987	987	987	987	987	987	987	987	987
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	45,337	45,337	45,337	45,337	45,337	45,337	81,621	81,621	81,621	81,621	81,621	81,621	81,621	64,875
27	331.4	Transm. & Distribution Mains	27,019	27,019	27,019	29,247	29,247	29,247	31,475	31,475	31,475	33,703	33,703	33,703	35,931	30,789
28	333.4	Services	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928
29	334.4	Meters & Meter Installations	6,733	6,733	6,733	6,944	6,944	6,944	7,155	7,155	7,155	7,366	7,366	7,366	7,577	7,090
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	5,012	5,111	5,243	5,493	5,694	5,853	6,011	6,133	6,242	6,438	6,543	6,643	6,771	5,938
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	155,501	155,600	155,732	158,615	158,816	158,975	198,050	198,172	198,281	201,110	201,215	201,315	204,076	180,420
47		Subtotal Land & Land Rights	780	780	780	780	780	780	780	780	780	780	780	780	780	780

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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

Fern Terrace - Water

108 [redacted] input field 6407 FWS Fern Terrace - Water

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

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

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) 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 Accumulated Depreciation By Primary Account- 2005																
Monthly Accumulated Depreciation Balances- per books- 2005																
Fern Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>																
108 6407 Explanation: Provide Accumulated Depreciation balances by account for the period beginning 12/31/04 through 12/31/05, and 13 month average for 2005																
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Fern Terrace

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

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

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

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Schedule of Water Accumulated Depreciation By Primary Account- 2006								
Monthly Accumulated Depreciation Balances- per books - 2006								
Fern Terrace - Water		108	6407	FWS	Fern Terrace - Water			
Docket No. 060368-WS		Explanation: Provide Accumulated Depreciation balances by account for the period						
Schedule Year Ended: 2006		beginning 12/31/05 through 12/31/06, and 13 month averages for 2006						
Historic [] or Projected [x]								
Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06
1		INTANGIBLE PLANT						Linked
2	301.1	Organization	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	340
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	1,295
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	8,888
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	5,652
19	311.3	Pumping Equipment	0	0	0	0	0	3,578
20	320.3	Water Treatment Equipment	0	0	0	0	0	824
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	14,119
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	5,906
28	333.4	Services	0	0	0	0	0	1,350
29	334.4	Meters & Meter Installations	0	0	0	0	0	1,275
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	43,229

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

Florida Public Service Commission

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

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

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
30	Additions		NA
31	Retirements		NA
32	Adjustments		NA
33	12/31/00 Balance		NA
2001			
34	Additions		NA
35	Retirements		NA
36	Adjustments		NA
37	12/31/01 Balance		NA
2002			
38	Additions		NA
39	Retirements		NA
40	Adjustments		NA
41	12/31/02 Balance		NA
2003			
42	Additions		NA
43	Retirements		NA
44	Adjustments		NA
45	06/30/04 Amend. Order Balance	37,811	NA
2004			
46	Additions	1,784	NA
47	Retirements	(260)	NA
48	Adjustments	0	NA
49	12/31/04 Balance	39,335	NA
2005			
50	Additions	3,328	NA
51	Retirements	(62)	NA
52	Adjustments	49	NA
53	12/31/05 Balance	42,650	NA
2006			
54	Additions	3,690	NA
55	Retirements	(15,847)	NA
56	Adjustments	359	NA
57	12/31/06 Balance	30,852	NA
2007			
58	Additions	6,026	NA
59	Retirements	(5,684)	NA
60	Adjustments	1,002	NA
61	12/31/07 Balance	32,196	NA

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

Schedule of Water Accumulated Depreciation By Primary Account- 2007
Amendatory Order Balances as of 6/30/04

Florida Public Service Commission

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

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) 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) 09/31/07	(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	311	311	311	311	311	311	311	311	311	311	311	311	311	311
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	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652
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	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163
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	7,601	7,601	7,601	7,601	7,601	7,601	7,601	7,601	7,601	7,601	7,601	7,601	7,601	7,601
14	311.2	Pumping Equipment	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504
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	750	750	750	750	750	750	750	750	750	750	750	750	750	750
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	12,179	12,179	12,179	12,179	12,179	12,179	12,179	12,179	12,179	12,179	12,179	12,179	12,179	12,179
27	331.4	Transm. & Distribution Mains	5,568	5,568	5,568	5,568	5,568	5,568	5,568	5,568	5,568	5,568	5,568	5,568	5,568	5,568
28	333.4	Services	1,274	1,274	1,274	1,274	1,274	1,274	1,274	1,274	1,274	1,274	1,274	1,274	1,274	1,274
29	334.4	Meters & Meter Installations	809	809	809	809	809	809	809	809	809	809	809	809	809	809
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	37,811	37,811	37,811	37,811	37,811	37,811	37,811	37,811	37,811	37,811	37,811	37,811	37,811	37,811

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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

Fern Terrace - 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	744	744	744	744	744	744	744
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	5,652	5,652	5,652	5,652	5,652	5,652	5,652
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	2,500	2,500	2,500	2,500	2,500	2,500	2,500
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	16,257	16,257	16,257	16,257	16,257	16,257	16,257
14	311.2	Pumping Equipment	13,567	13,567	13,567	13,567	13,567	13,567	13,567
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	780	780	780	780	780	780	780
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	750	750	750	750	987	987	987
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	Dist. Reservoirs & Standpipes	45,337	45,337	45,337	45,337	45,337	45,337	45,337
27	331.4	Transm. & Distribution Mains	8,938	8,938	8,938	8,938	8,938	8,938	9,196
28	333.4	Services	1,928	1,928	1,928	1,928	1,928	1,928	1,928
29	334.4	Meters & Meter Installations	5,864	5,864	5,864	5,864	5,864	5,864	5,864
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	102,317	102,317	102,317	102,317	102,554	102,812	

b2

Schedule of Water Accumulated Depreciation By Primary Account- 2004				FWS Properties					
Depreciation Rates for Water Accounts- 2004									
Fern Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected []				This Schedule shows the Commission Authorized Depreciation rates for 2004					
Line No.	Accl No.	(1) Account Name	(2) Annual Rate	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT	From FWS Depn LOOKUP Monthly Rates						
2	301.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	302.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
4	339.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights							
7	304.2	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
8	305.2	Collect & Impound Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	306.2	Lake, River & Other Intakes	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	307.2	Wells & Springs	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
11	308.2	Infiltration Galleries & Tunnels	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	309.2	Supply Mains	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	4.55%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%
21	339.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights							
24	304.4	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
25	311.4	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
26	330.4	Distr. Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%
27	331.4	Transm. & Distribution Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
28	333.4	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
29	334.4	Meters & Meter Installations	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
30	335.4	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
31	336.4	Backflow Prevention	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
32	339.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33		GENERAL PLANT							
34	303.5	Land & Land Rights							
35	304.5	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
36	340.5	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	340.51	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	341.5	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
39	342.5	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40	343.5	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	344.5	Laboratory Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
42	345.5	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
44	347.5	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	348.5	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

FWS Properties

Florida Public Service Commission

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

Explanation: Provide monthly Depreciation Expense for 2004

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

Line No.	Acct No.	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)										
				July	Aug	Sep	Oct	Nov	Dec										
1		INTANGIBLE PLANT																	
2	301.1	Organization		0	0	0	0	0	0	0	0								
3	302.1	Franchises		2	2	2	2	2	2	2	2								
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0								
5		SOURCE OF SUPPLY & PUMPING PLANT																	
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0								
7	304.2	Structures & Improvements		14	14	14	14	14	14	14	14								
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0	0	0								
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0	0								
10	307.2	Wells & Springs		7	7	7	7	7	7	7	7								
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0								
12	309.2	Supply Mains		0	0	0	0	0	0	0	0								
13	310.2	Power Generation Equipment		68	68	68	68	68	68	68	68								
14	311.2	Pumping Equipment		57	57	57	57	57	57	57	57								
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0								
16		WATER TREATMENT PLANT																	
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0								
18	304.3	Structures & Improvements		0	0	0	0	0	0	0	0								
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0								
20	320.3	Water Treatment Equipment		3	3	3	3	3	4	4	4								
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0								
22		TRANSMISSION & DISTRIBUTION PLANT																	
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0								
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0								
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0								
26	330.4	Distr. Reservoirs & Standpipes		102	102	102	102	102	102	102	102								
27	331.4	Transm. & Distribution Mains		17	17	17	17	17	17	17	17								
28	333.4	Services		4	4	4	4	4	4	4	4								
29	334.4	Meters & Meter Installations		24	24	24	24	24	24	24	24								
30	335.4	Hydrants		0	0	0	0	0	0	0	0								
31	336.4	Backflow Prevention		0	0	0	0	0	0	0	0								
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0								
33		GENERAL PLANT																	
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0								
35	304.5	Structures & Improvements		0	0	0	0	0	0	0	0								
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0	0	0								
37	340.51	Computer Equipment		0	0	0	0	0	0	0	0								
38	341.5	Transportation Equipment		0	0	0	0	0	0	0	0								
39	342.5	Stores Equipment		0	0	0	0	0	0	0	0								
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0								
41	344.5	Laboratory Equipment		0	0	0	0	0	0	0	0								
42	345.5	Power Operated Equipment		0	0	0	0	0	0	0	0								
43	346.5	Communication Equipment		0	0	0	0	0	0	0	0								
44	347.5	Miscellaneous Equipment		0	0	0	0	0	0	0	0								
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0								
46		TOTAL		297	297	297	297	297	298	298	298	1,784							

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

FWS Properties

Florida Public Service Commission

Fern Terrace - Water
Docket No. 060368-WS
Schedule Year Ended: 2004
Historic or Projected

Explanation: Provide Retirements that were physically made after the date of Acquisition 6/30/04

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

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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	(260)	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	(260)	0

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

FWS Properties

Florida Public Service Commission

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

=input field

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

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

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

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

FWS Properties

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	311	313	314	316	317	319	320
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	5,652	5,666	5,681	5,695	5,709	5,723	5,738
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	1,163	1,170	1,177	1,184	1,191	1,198	1,205
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	7,601	7,669	7,736	7,804	7,872	7,940	8,007
14	311.2	Pumping Equipment	2,504	2,561	2,617	2,674	2,730	2,787	2,843
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	750	753	756	759	761	505	509
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	12,179	12,281	12,383	12,485	12,587	12,690	12,792
27	331.4	Transm. & Distribution Mains	5,568	5,585	5,601	5,618	5,634	5,651	5,668
28	333.4	Services	1,274	1,278	1,282	1,286	1,290	1,294	1,298
29	334.4	Meters & Meter Installations	809	833	858	882	907	931	956
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	37,811	38,108	38,405	38,702	38,999	39,037	39,335
									39,335

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Line No.	Account	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
1	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	302.1 Franchises	744	744	744	744	744	744	744	744	744	744	744	744	744	
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	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	304.2 Structures & Improvements	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	
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 Inakes	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	307.2 Wells & Springs	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	
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	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257	
14	311.2 Pumping Equipment	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	
15	339.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	WATER TREATMENT PLANT	780	780	780	780	780	780	780	780	780	780	780	780	780	
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	987	987	987	987	987	987	987	987	987	987	987	987	987	
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	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
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	45,337	45,337	45,337	45,337	45,337	45,337	45,337	45,337	45,337	45,337	45,337	45,337	45,337	
27	331.4 Transm. & Distribution Mains	9,196	9,196	9,196	9,196	9,196	9,196	9,196	9,196	9,196	9,196	9,196	9,196	9,196	
28	333.4 Services	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	
29	334.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	
30	335.4 Meters & Meter Installations	5,864	5,864	5,864	5,864	5,864	5,864	5,864	5,864	5,864	5,864	5,864	5,864	5,864	
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	0	0	0	0	0	0	0	0	0	0	0	0	0	
34	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
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	102,812	102,812	102,812	102,812	102,812	102,812	102,812	102,812	102,812	102,812	102,812	102,812	102,812	

Schedule of Water Accumulated Depreciation By Primary Account - 2005

Adjusted 2005 UPIS Balances for Depn Exp Calc

Fern Terrace - 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.

Preparer: <name>

Page: UPIS 4 of 8

Schedule: A-9

Florida Public Service Commission

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

Florida Public Service Commission

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

Explanation: Provide the monthly Depreciation Expense for 2005

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		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	19
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		0	0	0	0	0	0	0	0	0	0	0	0	0
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		14	14	14	14	14	14	14	14	14	14	14	14	171
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		7	7	7	7	7	7	7	7	7	7	7	7	83
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		68	68	68	68	68	68	68	68	68	68	68	68	813
14	311.2	Pumping Equipment		57	57	57	57	57	57	57	57	57	57	57	57	678
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0
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		4	4	4	4	4	4	4	4	4	4	4	4	45
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0
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	Dist. Reservoirs & Standpipes		102	102	102	102	102	102	102	102	102	102	102	102	1,225
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		24	24	24	24	24	24	24	24	24	24	24	25	293
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		0	0	0	0	0	0	0	0	0	0	0	0	0
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
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		277	277	277	277	277	277	277	277	277	277	277	277	3,328

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

Florida Public Service Commission

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

[] =input field
 Explanation: Provide Retirements for 2005

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs		0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services		0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations		0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants		0	0	0	0	0	0	0	0	0	0	0	(62)	(62)
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	0	0	0	0	0	0	(62)	(62)

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

Florida Public Service Commission

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

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

Schedule: A-9
 Page: 8 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	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- 2005
 Adjusted Accumulated Depreciation Balances - December 2004 through December 2005

Florida Public Service Commission

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

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

Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month averages

Line No.	Acct No.	(1) Account Name	(2) 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	320	322	323	325	327	328	330	331	333	334	336	337	339	330
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	5,738	5,752	5,766	5,780	5,795	5,809	5,823	5,838	5,852	5,866	5,880	5,895	5,909	5,823
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	1,205	1,212	1,219	1,226	1,232	1,239	1,246	1,253	1,260	1,267	1,274	1,281	1,288	1,246
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	8,007	8,075	8,143	8,211	8,278	8,346	8,414	8,482	8,549	8,617	8,685	8,753	8,820	8,414
14	311.2	Pumping Equipment	2,843	2,900	2,956	3,013	3,069	3,126	3,182	3,239	3,295	3,352	3,408	3,465	3,522	3,182
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	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	509	513	516	520	524	528	531	535	539	542	546	550	554	531
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	12,792	12,894	12,996	13,098	13,200	13,302	13,404	13,506	13,608	13,711	13,813	13,915	14,017	13,404
27	331.4	Transm. & Distribution Mains	5,668	5,668	5,668	5,668	5,668	5,668	5,668	5,668	5,668	5,668	5,668	5,668	5,668	5,668
28	333.4	Services	1,298	1,298	1,298	1,298	1,298	1,298	1,298	1,298	1,298	1,298	1,298	1,298	1,298	1,298
29	334.4	Meters & Meter Installations	956	980	1,004	1,029	1,053	1,078	1,102	1,127	1,151	1,176	1,200	1,224	1,187	1,097
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	39,335	39,613	39,890	40,167	40,444	40,722	40,999	41,276	41,554	41,831	42,108	42,386	42,601	40,994
		TRUE													42,601	

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Fern Terrace

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Schedule: A-9

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	320	322	323	325	327	328	330	331	333	334	336	337	339	330
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	5,738	5,752	5,766	5,780	5,795	5,809	5,823	5,838	5,852	5,866	5,880	5,895	5,909	5,823
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	1,205	1,212	1,219	1,226	1,232	1,239	1,246	1,253	1,260	1,267	1,274	1,281	1,288	1,246
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	8,007	8,075	8,143	8,211	8,278	8,346	8,414	8,482	8,549	8,617	8,685	8,753	8,820	8,414
14	311.2	Pumping Equipment	2,843	2,900	2,956	3,013	3,069	3,126	3,182	3,239	3,295	3,352	3,408	3,465	3,522	3,182
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	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	509	513	516	520	524	528	531	535	539	542	546	550	554	531
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	12,792	12,894	12,996	13,098	13,200	13,302	13,404	13,506	13,609	13,711	13,813	13,915	14,017	13,404
27	331.4	Transm. & Distribution Mains	5,668	5,668	5,668	5,668	5,668	5,668	5,668	5,668	5,668	5,668	5,668	5,668	5,668	5,668
28	333.4	Services	1,298	1,298	1,298	1,298	1,298	1,298	1,298	1,298	1,298	1,298	1,298	1,298	1,298	1,298
29	334.4	Meters & Meter Installations	956	980	1,004	1,029	1,053	1,078	1,102	1,127	1,151	1,176	1,200	1,224	1,187	1,097
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	2	14	29	49	7
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	39,335	39,613	39,890	40,167	40,444	40,722	40,999	41,276	41,554	41,833	42,122	42,415	42,650	41,002
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

Fern Terrace - Water
Docket No. 060368-W5
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	744	744	744	744	744	744	744	744	744	744	744	744	744	744
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	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	5,652	14,943	6,367
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	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
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	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257	35,951	17,772
14	311.2	Pumping Equipment	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567
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	780	780	780	780	780	780	780	780	780	780	780	780	780	780
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	987	987	987	987	987	987	987	987	987	987	987	987	987	987
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & D. STRIBUTION 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	45,337	45,337	45,337	45,337	45,337	45,337	45,337	45,337	45,337	45,337	45,337	45,337	45,337	45,337
27	331.4	Transm. & Distribution Mains	9,196	9,196	9,196	9,196	9,196	9,196	15,137	15,137	15,137	21,078	21,078	21,078	27,019	14,680
28	333.4	Services	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928
29	334.4	Meters & Meter Installations	5,887	5,887	5,887	5,887	5,887	5,887	6,169	6,169	6,169	6,451	6,451	6,451	6,733	6,147
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	102,835	102,835	102,835	102,835	102,835	102,835	109,058	109,058	109,058	115,281	115,281	115,281	150,489	110,809

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

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2) Annual Rate	Change to Guideline Lives												(15) Memo Guideline Rates	(16) Memo Guideline Lives		
				(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) Monthly Rates										(13) Nov	(14) Dec
								(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct						
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%	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%	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%			
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%	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%	2.00%	50	
9	306.2	Lake, River & Other Intakes	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40	
10	307.2	Wells & Springs	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.33%	40	
11	308.2	Infiltration Galleries & Tunnels	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	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%	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%	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%	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%	5.56%	18	
16		WATER TREATMENT PLANT																	
17	303.3	Land & Land Rights																	
18	304.3	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	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%	5.00%	20	
20	320.3	Water Treatment Equipment	4.55%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	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%	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%	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%	5.00%	20	
26	330.4	Distr. Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	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%	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%	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%	5.00%	20	
30	335.4	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	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%	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%	4.00%	25	
33		GENERAL PLANT																	
34	303.5	Land & Land Rights																	
35	304.5	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	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%	6.67%	15	
37	340.5.1	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%	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%	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%	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%	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%	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%	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%	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%	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%	10.00%	10	

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

Fern Terrace - 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) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total
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	19
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	39	39
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	7	7	7	7	7	7	7	7	7	7	7	7	83
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	68	68	68	68	68	68	68	68	68	68	68	150	895
14	311.2	Pumping Equipment	57	57	57	57	57	57	57	57	57	57	57	57	678
15	339.2	Other Plan. & 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	4	4	4	4	4	4	4	4	4	4	4	4	45
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	102	102	102	102	102	102	102	102	102	102	102	102	1,225
27	331.4	Transm. & Distribution Mains	17	17	17	17	18	29	29	29	41	41	41	52	349
28	333.4	Services	4	4	4	4	4	4	4	4	4	4	4	4	48
29	334.4	Meters & Meter Installations	25	25	25	25	25	26	26	26	27	27	27	28	308
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	284	284	284	284	285	298	298	298	310	310	310	444	3,690

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

Florida Public Service Commission

Fern Terrace - 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)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) 2006 Total
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
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	(2,709)	(2,709)
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	(10,306)	(10,306)
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	Dist. 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	(726)	0	0	(726)	0	0	(726)	(2,178)
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	(218)	0	0	(218)	0	0	(218)	(654)
30	335.4	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention		0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL		0	0	0	0	0	(944)	0	0	(944)	0	0	(13,959)	(15,847)

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

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 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

WS

Schedule of Water Accumulated Depreciation By Primary Account- 2006															Florida Public Service Commission	
Adjusted Accumulated Depreciation Balances - December 2005 through December 2006															Schedule:	A-9
Fern Terrace - Water															Page:	4 of 8
Docket No. 060368-WS															Preparer:	<name>
Schedule Year Ended: 2005																
Historic [] or Projected [x]																
Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month averages.																
Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	339	340	342	344	345	347	348	350	351	353	354	356	358	348
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	5,909	5,909	5,909	5,909	5,909	5,909	5,909	5,909	5,909	5,909	5,909	5,909	5,909	5,704
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	1,288	1,295	1,302	1,309	1,316	1,323	1,330	1,337	1,344	1,350	1,357	1,364	1,371	1,330
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	8,820	8,888	8,956	9,023	9,091	9,159	9,227	9,294	9,362	9,430	9,498	9,565	(591)	8,440
14	311.2	Pumping Equipment	3,522	3,578	3,635	3,691	3,748	3,804	3,861	3,917	3,974	4,030	4,087	4,143	4,200	3,861
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	554	557	561	565	569	572	576	580	584	587	591	595	599	576
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	14,017	14,119	14,221	14,323	14,425	14,528	14,630	14,732	14,834	14,936	15,038	15,140	15,242	14,630
27	331.4	Transm. & Distribution Mains	5,668	5,685	5,702	5,719	5,736	5,754	5,057	5,086	5,116	4,431	4,471	4,512	3,839	5,137
28	333.4	Services	1,298	1,302	1,306	1,310	1,314	1,318	1,322	1,326	1,330	1,334	1,338	1,342	1,346	1,322
29	334.4	Meters & Meter Installations	1,187	1,211	1,236	1,260	1,285	1,310	1,117	1,143	1,169	978	1,004	1,031	841	1,136
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	340.5.1	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	42,601	42,885	43,169	43,454	43,738	44,023	43,376	43,674	43,972	43,338	43,649	43,959	30,444	42,483
			TRUE												30,443.88	

Wla

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

Florida Public Service Commission

Fern Terrace
 Docket No. 060368-WS
 Schedule Year Ending 12/31/06
 Historical [] Projected [X]

Schedule: A-9
 Page: 4 of 5
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	339	340	342	344	345	347	348	350	351	353	354	356	358	348
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	5,909	5,909	5,909	5,909	5,909	5,909	5,909	5,909	5,909	5,909	5,909	5,909	3,239	5,704
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	1,288	1,295	1,302	1,309	1,316	1,323	1,330	1,337	1,344	1,350	1,357	1,364	1,371	1,330
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	8,820	8,888	8,956	9,023	9,091	9,159	9,227	9,294	9,362	9,430	9,498	9,565	(591)	8,440
14	311.2	Pumping Equipment	3,522	3,578	3,635	3,691	3,748	3,804	3,861	3,917	3,974	4,030	4,087	4,143	4,200	3,861
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	554	557	561	565	569	572	576	580	584	587	591	595	599	576
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	14,017	14,119	14,221	14,323	14,425	14,528	14,630	14,732	14,834	14,936	15,038	15,140	15,242	14,630
27	331.4	Transm. & Distribution Mains	5,668	5,685	5,702	5,719	5,736	5,754	5,057	5,086	5,116	4,431	4,471	4,512	3,839	5,137
28	333.4	Services	1,298	1,302	1,306	1,310	1,314	1,318	1,322	1,326	1,330	1,334	1,338	1,342	1,346	1,322
29	334.4	Meters & Meter Installations	1,187	1,211	1,236	1,260	1,285	1,310	1,117	1,143	1,169	978	1,004	1,031	841	1,136
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	49	69	89	110	132	160	190	220	249	279	309	339	408	200
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	42,850	42,954	43,258	43,564	43,869	44,183	43,566	43,894	44,221	43,617	43,957	44,298	30,852	42,683
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

Fern Terrace - 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	744	744	744	744	744	744	744	744	744	744	744	744	744	744
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	14,943	14,943	14,943	15,137	15,137	15,137	15,331	15,331	15,331	15,525	15,525	15,525	15,719	15,271
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	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
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	35,951	35,951	35,951	35,951	35,951	35,951	35,951	35,951	35,951	35,951	35,951	35,951	35,951	35,951
14	311.2	Pumping Equipment	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567	13,567
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	780	780	780	780	780	780	780	780	780	780	780	780	780	780
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	987	987	987	987	987	987	987	987	987	987	987	987	987	987
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	45,337	45,337	45,337	45,337	45,337	45,337	81,621	81,621	81,621	81,621	81,621	81,621	81,621	64,875
27	331.4	Transm. & Distribution Mains	27,019	27,019	27,019	29,247	29,247	29,247	31,475	31,475	31,475	33,703	33,703	33,703	35,931	30,789
28	333.4	Services	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928	1,928
29	334.4	Meters & Meter Installations	6,733	6,733	6,733	6,944	6,944	6,944	7,155	7,155	7,155	7,366	7,366	7,366	7,577	7,090
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	150,489	150,489	150,489	153,122	153,122	153,122	192,039	192,039	192,039	194,672	194,672	194,672	197,305	174,482

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

Line No.	Acct No.	(1) Account Name	(2) Annual Rate	This Schedule shows the Depreciation rates based on Guideline Lives												Florida Public Service Commission			
				(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) Monthly Rates May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	Schedule Page: A-9 2b	Preparer: <name>		
1		INTANGIBLE PLANT																	
2	301.1	Organization	2.50%	0.21%	0.21%	0.26%	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%
3	302.1	Franchises	2.50%	0.21%	0.21%	0.26%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
4	339.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	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%	0.26%	0.26%	0.26%	0.26%
8	305.2	Collect & Inpound 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%	0.17%	0.17%	0.17%	0.17%
9	306.2	Lake, River & Other Intakes	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%	0.17%	0.17%	0.17%	0.17%
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%	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%	0.21%	0.21%	0.21%	0.21%
12	309.2	Supply Mans	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	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%	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%	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%	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%	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%	0.42%	0.42%	0.42%	0.42%
20	320.3	Water Treatment Equipment	4.55%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	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%	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%	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%	0.42%	0.42%	0.42%	0.42%
26	330.4	Disir. 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%	0.23%	0.23%
27	331.4	Transm. & Distribution Mans	2.33%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
28	333.4	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
29	334.4	Meters & Meter Installations	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	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%	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%	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%	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%	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%	0.56%	0.56%	0.56%	0.56%
37	340.5.1	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%	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%	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%	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%	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%	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%	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%	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%	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%	0.83%	0.83%	0.83%	0.83%

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

Florida Public Service Commission

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

Explanation: Provide the monthly Depreciation Expense for 2007

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

Line No.	Acct No.	(1) AccountName	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total	(15) 2007
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	19
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	39	39	39	39	39	40	40	40	40	40	40	41	478	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	7	7	7	7	7	7	7	7	7	7	7	7	83	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	150	150	150	150	150	150	150	150	150	150	150	150	1,798	0
14	311.2	Pumping Equipment	57	57	57	57	57	57	57	57	57	57	57	57	678	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	4	4	4	4	4	4	4	4	4	4	4	4	45	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	102	102	102	102	102	184	184	184	184	184	184	184	1,797	0
27	331.4	Transm. & Distribution Mains	52	52	57	57	57	61	61	61	65	65	65	65	70	723
28	333.4	Services	4	4	4	4	4	4	4	4	4	4	4	4	48	0
29	334.4	Meters & Meter Installations	28	28	29	29	29	30	30	30	31	31	31	32	356	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	444	444	450	450	450	537	537	537	543	543	543	549	6,025.68	6,025.68

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

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

[] =input field
Explanation: Provide Retirements for 2007

Florida Public Service Commission

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 2007 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	(56)	0	0	(56)	0	0	(56)	0	0	(56)	(224)
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	(3,716)	0	0	0	0	0	0	(3,716)
27	331.4	Transm. & Distribution Mains		0	0	(272)	0	0	(272)	0	0	(272)	0	0	(272)	(1,088)
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	(164)	0	0	(164)	0	0	(164)	0	0	(164)	(656)
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	(492)	0	0	(4,208)	0	0	(492)	0	0	(492)	(5,684)

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

Florida Public Service Commission

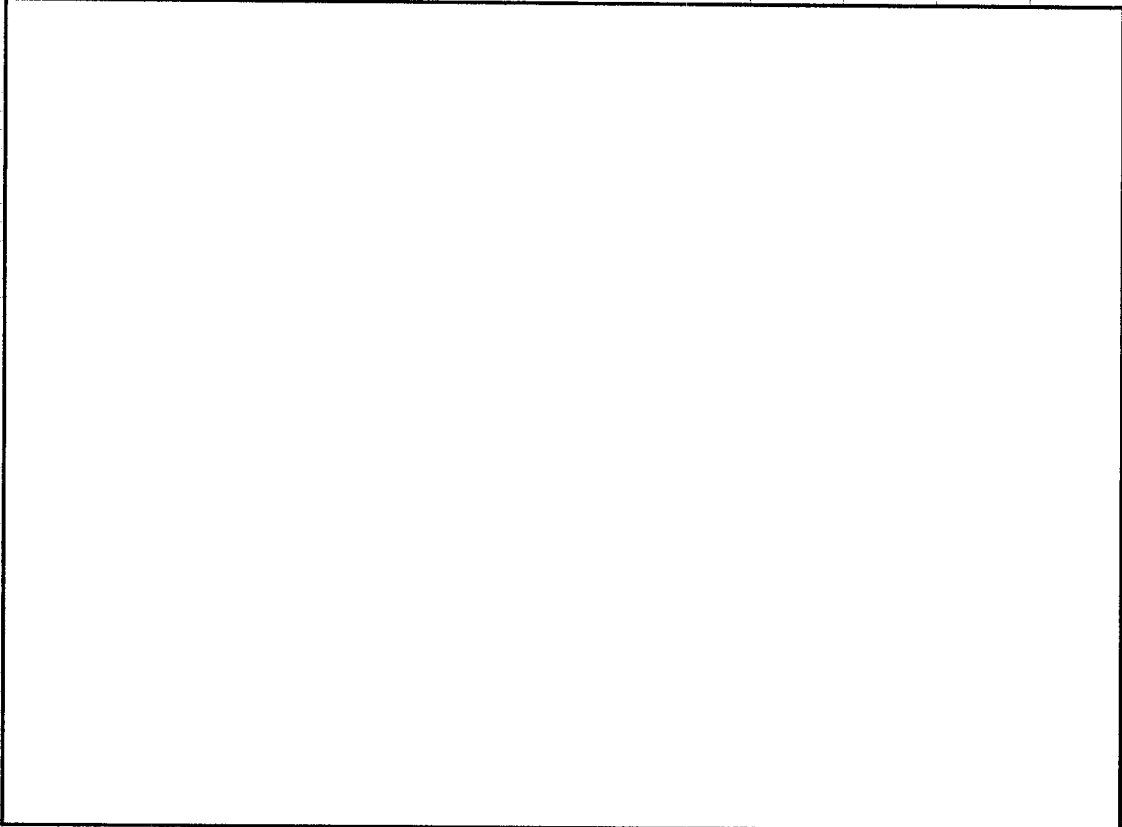
Fern Terrace - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2007
 Historic [] or Projected [x]

[] =input field

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

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

Line No	Acct No	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														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- 2007
 Adjusted Accumulated Depreciation Balances - December 2006 through December 2007

Florida Public Service Commission

Fern Terrace - 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	358	359	361	362	364	365	367	368	370	371	373	375	376	367
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	3,239	3,278	3,317	3,300	3,339	3,379	3,363	3,403	3,443	3,427	3,468	3,508	3,493	3,381
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	1,371	1,378	1,385	1,392	1,399	1,406	1,413	1,420	1,427	1,434	1,441	1,448	1,455	1,413
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	(591)	(441)	(291)	(141)	8	158	308	458	608	757	907	1,057	1,207	308
14	311.2	Pumping Equipment	4,200	4,256	4,313	4,369	4,426	4,483	4,539	4,596	4,652	4,709	4,765	4,822	4,878	4,539
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	599	602	606	610	614	617	621	625	628	632	636	640	643	621
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	15,242	15,344	15,447	15,549	15,651	15,753	12,221	12,405	12,588	12,772	12,956	13,140	13,324	14,030
27	331.4	Transm. & Distribution Mains	3,839	3,891	3,943	3,728	3,785	3,841	3,630	3,691	3,752	3,546	3,611	3,676	3,474	3,724
28	333.4	Services	1,346	1,350	1,354	1,358	1,362	1,366	1,370	1,374	1,378	1,382	1,386	1,390	1,395	1,370
29	334.4	Meters & Meter Installations	841	869	897	762	791	820	686	716	746	612	643	674	541	738
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	30,443.88	30,888	31,332	31,290	31,739	32,189	28,518	29,055	29,592	29,643	30,186	30,729	30,786	30,492
			TRUE												TRUE	

S2a

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Fern Terrace

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	358	359	361	362	364	365	367	368	370	371	373	375	376	367
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	3,239	3,278	3,317	3,300	3,339	3,379	3,363	3,403	3,443	3,427	3,468	3,508	3,493	3,381
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	1,371	1,378	1,385	1,392	1,399	1,406	1,413	1,420	1,427	1,434	1,441	1,448	1,455	1,413
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	(591)	(441)	(291)	(141)	8	158	308	458	608	757	907	1,057	1,207	308
14	311.2	Pumping Equipment	4,200	4,256	4,313	4,369	4,426	4,483	4,539	4,596	4,652	4,709	4,765	4,822	4,878	4,539
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	599	602	606	610	614	617	621	625	628	632	636	640	643	621
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	15,242	15,344	15,447	15,549	15,651	15,753	12,221	12,405	12,588	12,772	12,956	13,140	13,324	14,030
27	331.4	Transm. & Distribution Mains	3,839	3,891	3,943	3,728	3,785	3,841	3,630	3,691	3,752	3,546	3,611	3,676	3,474	3,724
28	333.4	Services	1,346	1,350	1,354	1,358	1,362	1,366	1,370	1,374	1,378	1,382	1,386	1,390	1,395	1,370
29	334.4	Meters & Meter Installations	841	869	897	762	791	820	686	716	746	612	643	674	541	738
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	408	479	552	628	708	789	872	957	1,044	1,134	1,224	1,317	1,411	886
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	30,852	31,367	31,884	31,918	32,447	32,978	29,391	30,013	30,637	30,777	31,411	32,046	32,196	31,378
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 Contributions in Aid of Construction by Classification-2004											
June through December CIA/C Balances per Books-2004											
Fern Terrace - Water											
Docket No. 060368-WS											
Schedule Year Ended: 2004											
Historic [x] or Projected []											
through the year ended 12/31/04. While 2005 is the historical test year, balances											
beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA)											
Explanation: Provide the CIA/C Balances by month by Classification											
Fern Terrace - Water											
FWS											
6407											
271											
=input field											
Florida Public Service Commission											
Schedule: A-12											
Page: 2 of											
Prepared:											
1	Cash CIA/C	0	0	0	0	0	0	0	0	0	0
2	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0
3	Meter Fees	0	0	0	0	0	0	0	0	0	0
4	Main Extension Charge	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0
6	Total Cash CIA/C	0	0	0	0	0	0	0	0	0	0
7	Property CIA/C	0	0	0	0	0	0	0	0	0	0
8	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0
9	T&D Mains	0	0	0	0	0	0	0	0	0	0
10	Services	0	0	0	0	0	0	0	0	0	0
11	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0
12	Hydrants	0	0	0	0	0	0	0	0	0	0
13	Total Property CIA/C	0	0	0	0	0	0	0	0	0	0
14	Total Water CIA/C	0	0	0	0	0	0	0	0	0	0

(1) (2) (3) (4) (5) (6) (7) (8)

Description 06/30/04 07/31/04 08/31/04 09/30/04 10/31/04 11/30/04 12/31/04

Line No

back to 6/30/04 are needed since adjustments to book balances are made beginning that date.

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

Florida Public Service Commission

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

271 6407 FWS Fern Terrace - Water
 Explanation: Provide the CIAC Balances by month by Classification for 2005

Schedule: A-12
 Page: 2 of
 Preparer:

2/15

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Fern Terrace

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
WATER															
Cash CIAC:															
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	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 and Sewer Contributions in Aid of Construction
Annual Balances Subsequent to Last Established Rate Base**

Florida Public Service Commission

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

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
23	Additions		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	10,544	NA
2004			
35	Additions	0	NA
36	Adjustments	0	NA
37	12/31/04 Balance	10,544	NA
2005			
38	Additions	0	NA
39	Adjustments	0	NA
40	12/31/05 Balance	10,544	NA
2006			
41	Additions	0	NA
42	Adjustments	0	NA
43	12/31/06 Balance	10,544	NA
2007			
44	Additions	0	NA
45	Adjustments	0	NA
46	12/31/07 Balance	10,544	NA

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

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

Fern Terrace - 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:

		Cronin Jackson 06/30/04	Amendatory Order Adjustment	Allocation to match Amendatory Order Total @ 6/30/04	Categories-lines 22 to 35 below
1	Cash CIAC:				
2	Capacity Charges 271.1	H. LOOKUP 700		700	Water Treatment Equipment
3	Meter Fees	1,217		1,217	Meter Fees
4	CIAC-1999 Acquisition	6,849		6,849	Water Treatment Equipment
5	Unclaimed Refunds	45		45	Water Treatment Equipment
6	Main Ext Charge	446		446	Main Extension Charge
6	Serv Install Charge	1,287		1,287	Service Installation Charge
7	Total Cash CIAC	10,544	0	10,544	
8	Property CIAC 271.5	271.5			
9	Dist Res & Standpipes	330.4		0	Dist Res & Standpipes
10	T&D Mains	331.4		0	T&D Mains
11	Services	333.4		0	Services
12	Meter/Meter Installation	334.4		0	Meter/Meter Installation
13	Hydrants	335.4		0	Hydrants
22	Total Property CIAC	0	0	0	
23	Total Water CIAC	10,544	0	10,544	

should be → 10,544 <diff

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

Line No.	Description	Amendatory Order Balances as Calculated
24	Cash CIAC:	
25	Water Treatment Equipment	7,594
26	Meter Fees	1,217
27	Main Extension Charge	446
27	Service Installation Fees	1,287
28	Total Cash CIAC	10,544
29	Property CIAC:	
30	Dist Res & Standpipes	0
31	T&D Mains	0
32	Services	0
33	Meter/Meter Installation	0
34	Hydrants	0
34	Total Property CIAC	0
35	Total Water CIAC	10,544

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										
Fern Terrace - Water									Schedule: A-12	
Docket No. 060368-WS									Page: 5 of 8	
Schedule Year Ended: 2004									Preparer:	
Historic [x] or Projected []										
Explanation: Provide the CIAC Balances by month by Classification based on amounts in the PSC's Amendatory Order										
=input field										
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	7,594	7,594	7,594	7,594	7,594	7,594	7,594		
2	Meter Fees	1,217	1,217	1,217	1,217	1,217	1,217	1,217		
3	Main Extension Charge	446	446	446	446	446	446	446		
4	Service Installation Fees	1,287	1,287	1,287	1,287	1,287	1,287	1,287		
5	Total Cash CIAC	10,544	10,544	10,544	10,544	10,544	10,544	10,544		
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	10,544	10,544	10,544	10,544	10,544	10,544	10,544		
TRUE										

BS

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

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

Florida Public Service Commission

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

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)
		CIAC acct	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2005 Total
1	Cash CIAC:														
1	Water Treatment Equipment	320	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	334	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	331	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	333	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
6	Property CIAC:														
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

these rows are
 extracted from the
 FWS456CIAC tab

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

Florida Public Service Commission

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

Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2005

Schedule: 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
1	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
6	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- 2005
 Adjusted CIAC Balances- 2005

Florida Public Service Commission

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

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

Explanation: Provide Adjusted CIAC balances by account for 2005

Line No.	Description	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
	Cash CIAC														
1	Water Treatment Equipment	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594
2	Meter Fees	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217
3	Main Extension Charge	446	446	446	446	446	446	446	446	446	446	446	446	446	446
4	Service Installation Fees	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287
5	Total Cash CIAC	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544
	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	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544
														TRUE	

632

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Fern Terrace

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
WATER															
Cash CIAC:															
1	Water Treatment Equipment	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594
2	Meter Fees	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217
3	Main Extension Charge	446	446	446	446	446	446	446	446	446	446	446	446	446	446
4	Service Installation Fees	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287
5	Total Cash CIAC	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544
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	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544
SEWER															
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

634

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

Florida Public Service Commission

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

Explanation: Provide a Schedule showing additions to CIAC during 2006.

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) 2006 Total
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
	Cash CIAC:	CIAC acct													
1	Water Treatment Equipment	320	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	334	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	331	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	333	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
	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

these rows are extracted from the FWS456CIAC tab

Schedule of Water Contributions in Aid of Construction by Classification- 2006
 Adjustments to CIAC-2006

Florida Public Service Commission

Fern Terrace - 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-12
 Page: 8 of 8
 Preparer:

Line No.	AccountName	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) 2006 Total
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
	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														Florida Public Service Commission	
Adjusted CIAC Balances- 2006															
Fern Terrace - Water														Schedule: A-12	
Docket No. 060368-WS														Page: 4 of 8	
Explanation: Provide Adjusted CIAC balances by account for 2006														Preparer:	
Schedule Year Ended: 2006															
Historic [x] or Projected [x]															
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594
2	Meter Fees	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217
3	Main Extension Charge	446	446	446	446	446	446	446	446	446	446	446	446	446	446
4	Service Installation Fees	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287
5	Total Cash CIAC	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544
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	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544
														TRUE	

65A

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Fern Terrace

Docket No. 060368-WS

Test Year Ending 12/31/06

Florida Public Service Commission

Schedule: A-12

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594
2	Meter Fees	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217
3	Main Extension Charge	446	446	446	446	446	446	446	446	446	446	446	446	446	446
4	Service Installation Fees	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287
5	Total Cash CIAC	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544
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	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544
SEWER															
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
 CIAC Additions - 2007

Florida Public Service Commission

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

Explanation: Provide a Schedule showing additions to CIAC during 2007

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	Total	
	Cash CIAC:														
1	Water Treatment Equipment	320													0
2	Meter Fees	334													0
3	Main Extension Charge	331													0
4	Service Installation Fees	333													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
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	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Contributions in Aid of Construction by Classification- 2007
 Adjustments to CIAC-2007

Florida Public Service Commission

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

Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2007

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	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	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	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- 2007
Adjusted CIAC Balances- 2007

Florida Public Service Commission

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

Explanation: Provide Adjusted CIAC balances by account for 2007

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

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	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594
2	Meter Fees	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217
3	Main Extension Charge	446	446	446	446	446	446	446	446	446	446	446	446	446	446
4	Service Installation Fees	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287
5	Total Cash CIAC	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544
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	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544

4 yr TRUE
FALSE

107a

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Fern Terrace

Docket No. 060368-WS

Test Year Ending 12/31/07

Florida Public Service Commission

Schedule: A-12

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594
2	Meter Fees	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217
3	Main Extension Charge	446	446	446	446	446	446	446	446	446	446	446	446	446	446
4	Service Installation Fees	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287
5	Total Cash CIAC	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544
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	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544
SEWER															
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 June through December Accum Amort CIAC Balances per Books- 2004								Florida Public Service Commission	
Fern Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected []		272	6407	FWS	Fern Terrace - Water	Explanation: Provide the Amort of CIAC Balances per books by month by Classification beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA) through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.		Schedule:	A-14
								Page:	2 of 2
								Preparer:	
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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Explanation: Provide the Per Books monthly and average Accumulated Amortization of CIAC balances by classification. If a projected year is employed, provide breakdown for test year, base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER															
Cash															
13	Treatment & Disposal Equipment	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

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

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
23	Additions		NA
24	Adjustments		NA
25	12/31/00 Balance		NA
2001			
26	Additions		NA
27	Adjustments		NA
28	12/31/01 Balance		NA
2002			
29	Additions		NA
30	Adjustments		NA
31	12/31/02 Balance		NA
2003			
32	Additions		NA
33	Adjustments		NA
34	06/30/04 Amend. Order Balance	4,702	NA
2004			
35	Additions	185	NA
36	Adjustments	0	NA
37	12/31/04 Balance	4,887	NA
2005			
38	Additions	370	NA
39	Adjustments	0	NA
40	12/31/05 Balance	5,257	NA
2006			
41	Additions	371	NA
42	Adjustments	0	NA
43	12/31/06 Balance	5,628	NA
2007			
44	Additions	376	NA
45	Adjustments	0	NA
46	12/31/07 Balance	6,005	NA

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

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

Fern Terrace - 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 From Lookup	Amendatory Order Adjustment	Allocation to match Amendatory Order Total @ 6/30/04	Categories-lines 22 to 35 below
Cash CIAC				
1 Capacity Charges 271.1	124		124	Water Treatment Equipment
2 Meter Fees	(349)		(349)	Meter Fees
3 CIAC-1999 Acquisition	4,792		4,792	Water Treatment Equipment
4 Unclaimed Refunds	14		14	Water Treatment Equipment
5 Main Ext Charge	42		42	Main Extension Charge
6 Serv Install Charge	79		79	Service Installation Charge
7 Total Cash CIAC	4,702	0	4,702	
Property CIAC 271.5	271.5			
8 Dist Res & Standpipes	330.4		0	Dist Res & Standpipes
9 T&D Mains	311.4		0	T&D Mains
10 Services	333.4		0	Services
11 Meter/Meter Installation	334.4		0	Meter/Meter Installation
21 Hydrants	335.4		0	Hydrants
22 Total Property CIAC	0	0	0	
23 Total Water CIAC	4,702	0	4,702	

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	4,930
25	Meter Fees	(349)
26	Main Extension Charge	42
27	Service Installation Fees	79
28	Total Cash CIAC	4,702
	Property CIAC:	
29	Dist Res & Standpipes	0
30	T&D Mains	0
31	Services	0
32	Meter/Meter Installation	0
33	Hydrants	0
34	Total Property CIAC	0
35	Total Water CIAC	4,702

TRUE

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Schedule of Water Amortization of CIAC by Classification - 2004		Amount of CIAC Amortatory Order Balances as of 6/30/04							
Fern Terrace - Water		[Redacted] = input field							
Docket No. 060368-WS		Explanation: Provide the Accumulated Amort of CIAC Balances as of 6/30/04 by Classification							
Schedule Year Ended: 2004		based on amounts in the PSC's Amortatory Order issued February 27, 2006							
Historic [x] or Projected []									
Line	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
No		06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04	
1	Cash CIAC: Water Treatment Equipment	4,930	4,930	4,930	4,930	4,930	4,930	4,930	4,930
2	Meter Fees	(349)	(349)	(349)	(349)	(349)	(349)	(349)	(349)
3	Main Extension Charge	42	42	42	42	42	42	42	42
4	Service Installation Fees	79	79	79	79	79	79	79	79
5	Total Cash CIAC	4,702	4,702	4,702	4,702	4,702	4,702	4,702	4,702
6	Property CIAC: Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0
12	Total Water CIAC	4,702	4,702	4,702	4,702	4,702	4,702	4,702	4,702

Florida Public Service Commission

Schedule: A-14

Page: 2, wrk-1

Prepared:

CALCULATE CIAC AMORTIZATION RATES

Schedule of Water Amortization of CIAC by Classification- 2004
Calculate Amortization Rates

Florida Public Service Commission

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

=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)	3.52%	0.29%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)	3.52%	0.29%
4	Main Ext Charge	271.3	Water Treatment Equip (see Composite Calc)	3.52%	0.29%
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	271.2			
8	Dist Res & Standpipe	335.4			
9	T&D Mains	334.4		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%
				0.00%	0.00%

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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	INTANGIBLE PLANT	INTANGIBLE PLANT									
2	Organization	301.1			0.00%						
3	Franchises	302.1	744		2.50%						
4	Other Plant & Misc. Equipment	339.1	0		0.00%						
5	SOURCE OF SUPPLY & PUMPING PLANT										
6	Land & Land Rights	303.2			0.00%						
7	Structures & Improvements	304.2	5,652	5,652	3.03%	0.25%	171				
8	Collect. & Impound Reservoirs	305.2	0		0.00%						
9	Lake, River & Other Intakes	306.2	0		0.00%						
10	Wells & Springs	307.2	2,500	2,500	3.33%	0.28%	83				
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	16,257	16,257	5.00%	0.42%	813				
14	Pumping Equipment	311.2	13,567	13,567	5.00%	0.42%	678				
15	Other Plant & Misc. Equipment	339.2	0		0.00%						
16	WATER TREATMENT PLANT										
17	Land & Land Rights	303.3	780		0.00%						
18	Structures & Improvements	304.3	0	0	3.03%	0.25%	0				
19	Pumping Equipment	311.3	0		5.00%						
20	Water Treatment Equipment	320.3	750	750	4.55%	0.38%	34				
21	Other Plant & Misc. Equipment	339.3	0		0.00%						
22	TRANSMISSION & DISTRIBUTION PLANT										
23	Land & Land Rights	303.4	0		0.00%						
24	Structures & Improvements	304.4	0	0	3.03%	0.25%	0				
25	Pumping Equipment	311.4	0		5.00%						
26	Distr. Reservoirs & Standpipes	330.4	Contributed 45,337	0	45,337	2.70%	0.23%	1,225			
27	Transm. & Distribution Mains	331.4	Contributed 8,938	0	8,938	2.22%	0.19%	199			
28	Services	333.4	Contributed 1,928	0	1,928	2.50%	0.21%	48			
29	Meters & Meter Installations	334.4	Contributed 5,864	0	5,864	5.00%	0.42%	293			
30	Hydrants	335.4	Contributed 0	0	0	0.00%	0.00%	0			
31	Backflow Prevention	336.4	0		0.00%						
32	Other Plant & Misc. Equipment	339.4	0	0	0.00%	0.00%	0				
33	GENERAL PLANT										
34	Land & Land Rights	303.5	0		0.00%						
35	Structures & Improvements	304.5	0		3.03%						
36	Office Furniture & Equipment	340.5	0		0.00%						
37	Computer Equipment	340.51	0		0.00%						
38	Transportation Equipment	341.5	0		0.00%						
39	Stores Equipment	342.5	0		0.00%						
40	Tools, Shop & Garage Equipment	343.5	0		0.00%						
41	Laboratory Equipment	344.5	0		6.67%						
42	Power Operated Equipment	345.5	0		0.00%						
43	Communication Equipment	346.5	0		0.00%						
44	Miscellaneous Equipment	347.5	0		0.00%						
45	Other Tangible Plant	348.5	0		0.00%						
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization				100,793			3,545	Composite Rate	3.52%	
				TRUE							

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Line No	Description	Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data	Annual Dep Rate	Mo Dep Rate			
64	Cash CIAC						
65	Water Treatment Equipment		3.52%	0.29%			
66	Meter Fees		5.00%	0.42%			
67	Main Extension Charge		2.22%	0.19%			
	Service Installation Fees		2.50%	0.21%			
	Property CIAC:						
68	Diet Fees & Standby		2.70%	0.23%			
69	T&D Mains		2.32%	0.19%			
70	Services		2.50%	0.21%			
71	Meters/Meter Installation		5.00%	0.42%			
72	Hydrants		0.09%	0.00%			

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

Fern Terrace - 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.

Florida Public Service Commission

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

Line No	Description	(1) 06/30/04	(2) 07/31/04	(3) 08/31/04	(4) 09/30/04	(5) 10/31/04	(6) 11/30/04	(7) 12/31/04
Cash CIAC:								
1	Water Treatment Equipment	7,594	7,594	7,594	7,594	7,594	7,594	7,594
2	Meter Fees	1,217	1,217	1,217	1,217	1,217	1,217	1,217
3	Main Extension Charge	446	446	446	446	446	446	446
4	Service Installation Fees	1,287	1,287	1,287	1,287	1,287	1,287	1,287
5	Total Cash CIAC	10,544	10,544	10,544	10,544	10,544	10,544	10,544
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	10,544	10,544	10,544	10,544	10,544	10,544	10,544

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

Fern Terrace - Water
Docket No. 060368-WS
Schedule Year Ended: 2004
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) July	(4) Aug	(5) Monthly Rates Sep	(6) Oct	(7) Nov	(8) Dec
Cash CIAC:								
1	Water Treatment Equipment	3.52%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%
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	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

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

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

Florida Public Service Commission

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

Line No.	(1) Description	(2)	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec	(9) 2004 Total
Cash CIAC:									
1	Water Treatment Equipment		22	22	22	22	22	22	134
2	Meter Fees		5	5	5	5	5	5	30
3	Main Extension Charge		1	1	1	1	1	1	5
4	Service Installation Fees		3	3	3	3	3	3	16
5	Total Cash CIAC		31	31	31	31	31	31	185
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		31	31	31	31	31	31	185

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

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

Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2004

Florida Public Service Commission

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

Line No.	(1) Description	(2)	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec	(9) 2004 Total
Cash CIAC:									
1	Water Treatment Equipment								
2	Meter Fees								
3	Main Extension Charge								
4	Service Installation Fees								
5	Total Cash CIAC		0	0	0	0	0	0	0
Property CIAC:									
6	Dist Reservoirs & Standpipes								
7	T&D Mains								
8	Services								
9	Meters/Meter Installation								
10	Hydrants								
11	Total Property CIAC		0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0

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Schedule of Water Amortization of CIAC by Classification- 2004									Florida Public Service Commission	
Adjusted Amortization of CIAC Balances- June through December 2004									Schedule:	A-14
Fern Terrace - Water									Page:	2, wrk-8
Docket No. 060368-WS									Preparer:	
Schedule Year Ended: 2004									Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04	
Historic [x] or Projected []									when the Florida Water Services properties were acquired by AQUA, Inc.	
									through the year ended 12/31/04. While 2005 is the historical test year, balances	
									back to 6/30/04 are needed since adjustments to book balances are made beginning that date.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04		
Cash CIAC:										
1	Water Treatment Equipment	4,930	4,952	4,975	4,997	5,019	5,041	5,064		
2	Meter Fees	(349)	(344)	(339)	(334)	(329)	(324)	(319)		
3	Main Extension Charge	42	43	44	44	45	46	47		
4	Service Installation Fees	79	82	84	87	90	92	95		
5	Total Cash CIAC	4,702	4,733	4,764	4,795	4,825	4,856	4,887		
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	4,702	4,733	4,764	4,795	4,825	4,856	4,887		

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CALCULATE CIAC AMORTIZATION RATES

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

Fern Terrace - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2005
 Historic [X] or Projected []

Florida Public Service Commission

Schedule: A-12

Page:

Preparer:

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

= input field

		Categories	Annual Depn Rate	Monthly Depn Rate
1	Cash CIAC			
2	Capacity Charges	271.1	3.52%	0.29%
3	CIAC-1999 Acquisition	271.3	3.52%	0.29%
4	Unclaimed Refunds	271.3	3.52%	0.29%
5	Main Ext Charge	271.3	2.22%	0.19%
6	Serv Install Charge	271.3	2.50%	0.21%
	Meter Fees	271.3	5.00%	0.42%
7	Total Cash CIAC			
8	Contributed Property	271.2		
9	Dist Res. & Standpipe	330.4	2.70%	0.23%
10	T&D Mains	331.4	2.22%	0.19%
11	Services	333.4	2.50%	0.21%
12	Meters/Meter Installation	334.4	5.00%	0.42%
	Hydrants	335.4	0.00%	0.00%

Categories-lines to below

Water Treatment Equip (see Composite Calc)
 Water Treatment Equip (see Composite Calc)
 Water Treatment Equip (see Composite Calc)
 Main Extension Charge acct 331.4
 Service Installation Charge acct 333.4
 Meter Fees acct 334.4

Composite Rate Calculation		UPIS Balance 12/31/04			Depreciation Rate		Depreciation	
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense	
1	INTANGIBLE PLANT							
2	Organization	301.1	0		0.00%			
3	Franchises	302.1	744		2.50%			
4	Other Plant & Misc. Equipment	339.1	0		0.00%			
5	SOURCE OF SUPPLY & PUMPING PLANT				0.00%			
6	Land & Land Rights	303.2	0		0.00%			
7	Structures & Improvements	304.2	5,652	5,652	3.03%	0.25%	171	
8	Collect. & Impound Reservoirs	305.2	0		0.00%			
9	Lake, River & Other Intakes	306.2	0		0.00%			
10	Wells & Springs	307.2	2,500	2,500	3.33%	0.28%	83	
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	16,257	16,257	5.00%	0.42%	813	
14	Pumping Equipment	311.2	13,567	13,567	5.00%	0.42%	678	
15	Other Plant & Misc. Equipment	339.2	0		0.00%			
16	WATER TREATMENT PLANT				0.00%			
17	Land & Land Rights	303.3	780		0.00%			
18	Structures & Improvements	304.3	0	0	3.03%	0.25%	0	
19	Pumping Equipment	311.3	0		5.00%			
20	Water Treatment Equipment	320.3	987	987	4.55%	0.38%	45	
21	Other Plant & Misc. Equipment	339.3	0		0.00%			
22	TRANSMISSION & DISTRIBUTION PLANT				0.00%			
23	Land & Land Rights	303.4	0		0.00%			
24	Structures & Improvements	304.4	0	0	3.03%	0.25%	0	
25	Pumping Equipment	311.4	0		5.00%			
26	Distr. Reservoirs & Standpipes	330.4	45,337	45,337	2.70%	0.23%	1,225	
27	Transm. & Distribution Mains	331.4	9,196	9,196	2.22%	0.19%	204	
28	Services	333.4	1,928	1,928	2.50%	0.21%	48	
29	Meters & Meter Installations	334.4	5,864	5,864	5.00%	0.42%	293	
30	Hydrants	335.4	0	0	0.00%	0.00%	0	
31	Backflow Prevention	336.4	Y	0	0.00%			
32	Other Plant & Misc. Equipment	339.4	0	0	0.00%	0.00%	0	
33	GENERAL PLANT				0.00%			
34	Land & Land Rights	303.5	0		0.00%			
35	Structures & Improvements	304.5	0		3.03%			
36	Office Furniture & Equipment	340.5	Y	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			101,288			3,562	Composite Rate 3.52%
				TRUE				

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Line	Description	Cash CIAC	Water Treatment Equipment	Meter Fees	Main Extension Charge	Service Installation Fees	Property CIAC	Dist Res & Standpipe	T&D Mains	Services	Meters/Meter Installation	Hydrants
64		3.52%	0.29%	0.42%	5.00%	2.22%	2.70%	2.22%	2.22%	0.19%	0.21%	0.00%
65												
66												
67												
68												
69												
70												
71												
72												
		Annual Depn Rate	Mo Depn Rate									

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

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

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

Florida Public Service Commission
 Schedule: A-12
 Page: 4 of 8
 Preparer:

Explanation: Provide Adjusted CIAC balances by account for 2005

Line No.	Description	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594
2	Meter Fees	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217
3	Main Extension Charge	446	446	446	446	446	446	446	446	446	446	446	446	446	446
4	Service Installation Fees	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287
5	Total Cash CIAC	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544
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	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544

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

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

Florida Public Service Commission
 Schedule: A-14
 Page: 2, wrk-3
 Preparer:

Explanation: Provide a Schedule showing Amortization Rates by CIAC

Categories

Line No.	(1) Description	(2) Annual Rates	(3) Categories												
			(4) Jan	(5) Feb	(6) Mar	(7) Monthly Rates Apr	(8) May	(9) Jun	(10) Jul	(11) Aug	(12) Sep	(13) Oct	(14) Nov	(15) Dec	
Cash CIAC:															
1	Water Treatment Equipment	3.52%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
5	Total Cash CIAC														
Property CIAC:															
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%
7	T&D Mains	2.22%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
8	Services	2.50%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
10	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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11 Total Property CIAC															
12 Total Water CIAC															
CIAC Amortization- 2005															
Fern Terrace - Water															
Docket No. 060368-WS															
Schedule Year Ended: 2005															
Historic [x] or Projected []															
Explanation: Provide a Schedule showing additions to CIAC during 2005 from the date of Acquisition															
Florida Public Service Commission															
Schedule: A-14															
Page: 2, wrk-4															
Preparer:															
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
Cash CIAC:															
1	Water Treatment Equipment		22	22	22	22	22	22	22	22	22	22	22	22	267
2	Meter Fees		5	5	5	5	5	5	5	5	5	5	5	5	61
3	Main Extension Charge		1	1	1	1	1	1	1	1	1	1	1	1	10
4	Service Installation Fees		3	3	3	3	3	3	3	3	3	3	3	3	32
5	Total Cash CIAC		31	31	31	31	31	31	31	31	31	31	31	31	370
Property CIAC:															
6	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		31	31	31	31	31	31	31	31	31	31	31	31	370
			0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	3.51%
Schedule of Water Amortization of CIAC by Classification- 2005															
Adjustments to CIAC Amort Bal-2005															
Fern Terrace - Water															
Docket No. 060368-WS															
Schedule Year Ended: 2005															
Historic [x] or Projected []															
Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2005															
Florida Public Service Commission															
Schedule: A-14															
Page: 2, wrk-5															
Preparer:															
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
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- 2005 Adjusted Accumulated Amortization of CIAC Balances- 2005												Florida Public Service Commission					
Fern Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []												Schedule: Page: Preparer:			A-14 2, wrk-8		
Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month average.																	
Line No.	Description	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance		
Cash CIAC:																	
1	Water Treatment Equipment	5,064	5,086	5,108	5,130	5,153	5,175	5,197	5,219	5,242	5,264	5,286	5,308	5,331	5,197		
2	Meter Fees	(319)	(313)	(308)	(303)	(298)	(293)	(288)	(283)	(278)	(273)	(268)	(263)	(258)	(288)		
3	Main Extension Charge	47	48	49	49	50	51	52	53	54	54	55	56	57	52		
4	Service Installation Fees	95	98	100	103	106	108	111	114	117	119	122	125	127	111		
5	Total Cash CIAC	4,887	4,918	4,949	4,980	5,010	5,041	5,072	5,103	5,134	5,165	5,195	5,226	5,257	5,072		
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	4,887	4,918	4,949	4,980	5,010	5,041	5,072	5,103	5,134	5,165	5,195	5,226	5,257	5,072		
															TRUE		

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	5,064	5,086	5,108	5,130	5,153	5,175	5,197	5,219	5,242	5,264	5,286	5,308	5,331	5,197
2	Meter Fees	(319)	(313)	(308)	(303)	(298)	(293)	(288)	(283)	(278)	(273)	(268)	(263)	(258)	(288)
3	Main Extension Charge	47	48	49	49	50	51	52	53	54	54	55	56	57	52
4	Service Installation Fees	95	98	100	103	106	108	111	114	117	119	122	125	127	111
5	Total Cash	4,887	4,918	4,949	4,980	5,010	5,041	5,072	5,103	5,134	5,165	5,195	5,226	5,257	5,072
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	4,887	4,918	4,949	4,980	5,010	5,041	5,072	5,103	5,134	5,165	5,195	5,226	5,257	5,072
SEWER															
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

ASL

CALCULATE CIAC AMORTIZATION RATES- January thru April 2006

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

Florida Public Service Commission

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

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

Schedule: A-12
 Page:
 Preparer:

				Annual 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)	3.52%	0.00%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)	3.52%	0.00%
4	Main Ext Charge	271.3	Water Treatment Equip (see Composite Calc)	3.52%	0.00%
5	Serv Install Charge	271.3	Main Extension Charge acct 331.4	2.22%	0.00%
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		2.70%	0.23%
9	T&D Mains	331.4		2.22%	0.19%
10	Services	333.4		2.50%	0.21%
11	Meters/Meter Installation	334.4		5.00%	0.42%
12	Hydrants	335.4		0.00%	0.00%

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		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					3.52%	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					0.00%	0.00%				

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CALCULATE CIAC AMORTIZATION RATES Beginning May 2006 (Start Guideline Lives)		Florida Public Service Commission	
Schedule of Water Amortization of CIAC by Classification- 2006		Schedule: A-12	
Calculate Amortization Rates for Calendar Year 2005		Page:	
Ferm Terrace - Water		Preparer:	
Docket No. 060368-WS			
Schedule Year Ended: 2006			
Historic [x] or Projected [x]			
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates			
=input field			
Categories-lines to below			
		Annual Depn Rate	Monthly Depn Rate
1	Cash CIAC		
2	Capacity Charges	3.53%	0.29%
3	CIAC-1989 Acquisition	3.53%	0.29%
4	Unclaimed Refunds	3.53%	0.29%
5	Main Ext Charge	2.33%	0.19%
6	Sew 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	2.33%	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 4/30/06			Guideline Lives eff 5/05		Depreciation Rate		Depreciation Expense	
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly				
1	INTANGIBLE PLANT									
2	Organization 301.1	0			2.50%					
3	Franchises 302.1	744			2.50%					
4	Other Plant & Misc. Equipment 339.1	0			0.00%					
5	SOURCE OF SUPPLY & PUMPING PLANT									
6	Land & Land Rights 303.2	0			0.00%					
7	Structures & Improvements 304.2	5,652		5,652	3.13%	0.26%				
8	Collect. & Impound Reservoirs 305.2	0			2.00%			177	171	
9	Lake, River & Other Intakes 306.2	0			2.50%					
10	Wells & Springs 307.2	2,500		2,500	3.33%	0.28%		83	83	
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	16,257		16,257	5.00%	0.42%		813	813	
14	Pumping Equipment 311.2	13,567		13,567	5.00%	0.42%		678	678	
15	Other Plant & Misc. Equipment 339.2	0			5.56%					
16	WATER TREATMENT PLANT									
17	Land & Land Rights 303.3	780			0.00%					
18	Structures & Improvements 304.3	0		0	3.13%	0.26%		0	0	
19	Pumping Equipment 311.3	0			5.00%					
20	Water Treatment Equipment 320.3	987		987	4.55%	0.38%		45	45	
21	Other Plant & Misc. Equipment 339.3	0			5.56%					
22	TRANSMISSION & DISTRIBUTION PLANT									
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	45,337	0	45,337	2.70%	0.23%		1,225	1,225	
27	Transm. & Distribution Mains 331.4	9,196	0	9,196	2.33%	0.19%		214	204	
28	Services 333.4	1,928	0	1,928	2.50%	0.21%		48	48	
29	Meters & Meter Installations 334.4	5,887	0	5,887	5.00%	0.42%		294	294	
30	Hydrants 335.4	0	0	0	2.22%	0.19%		0	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	GENERAL PLANT									
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 Equip 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			101,311				3,578	3,53%	
				TRUF				3,578	3,563	

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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	3.53%	0.29%
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%

Schedule of Water Amortization of CIAC by Classification- 2006														Florida Public Service Commission			
Adjusted CIAC Balances- 2006																	
Fern Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x]														Explanation: Provide Adjusted CIAC balances by account for 2006		Schedule: A-12 Page: 4 of 8 Preparer:	
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance		
Cash CIAC																	
1	Water Treatment Equipment	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594		
2	Meter Fees	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217		
3	Main Extension Charge	446	446	446	446	446	446	446	446	446	446	446	446	446	446		
4	Service Installation Fees	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287		
5	Total Cash CIAC	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544		
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	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544		

Schedule of Water Amortization of CIAC by Classification- 2006														Florida Public Service Commission			
CIAC Amortization Rates - 2006																	
Fern Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x]														Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories for 2006		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	(15) Guideline Rates	(16) Guideline Lives	
Cash CIAC:																	
1	Water Treatment Equipment	3.52%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	3.53%		
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%		
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%		
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%		
Property CIAC:																	
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	2.70%		
7	T&D Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%		
8	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%		
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%		
10	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%		

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

Florida Public Service Commission

Fern Terrace - 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		22	22	22	22	22	22	22	22	22	22	22	22	268
2	Meter Fees		5	5	5	5	5	5	5	5	5	5	5	5	61
3	Main Extension Charge		1	1	1	1	1	1	1	1	1	1	1	1	10
4	Service Installation Fees		3	3	3	3	3	3	3	3	3	3	3	3	32
5	Total Cash CIAC		31	31	31	31	31	31	31	31	31	31	31	31	371
Property CIAC:															
6	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		31	31	31	31	31	31	31	31	31	31	31	31	371
			0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	3.52%

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

Florida Public Service Commission

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

Explanation: Provide Adjustments to CIAC Amortatory 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

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

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

Florida Public Service Commission

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

Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year End: 12/31/06	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	5,331	5,353	5,375	5,397	5,420	5,442	5,464	5,487	5,509	5,531	5,554	5,576	5,598	5,464
2	Meter Fees	(258)	(253)	(248)	(242)	(237)	(232)	(227)	(222)	(217)	(212)	(207)	(202)	(197)	(227)
3	Main Extension Charge	57	58	59	59	60	61	62	63	64	64	65	66	67	62
4	Service Installation Fees	127	130	133	135	138	141	143	146	149	151	154	157	159	143
5	Total Cash CIAC	5,257	5,288	5,319	5,350	5,380	5,411	5,442	5,473	5,504	5,535	5,566	5,597	5,628	5,442
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	5,257	5,288	5,319	5,350	5,380	5,411	5,442	5,473	5,504	5,535	5,566	5,597	5,628	5,442

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	5,331	5,353	5,375	5,397	5,420	5,442	5,464	5,487	5,509	5,531	5,554	5,576	5,598	5,464
2	Meter Fees	(258)	(253)	(248)	(242)	(237)	(232)	(227)	(222)	(217)	(212)	(207)	(202)	(197)	(227)
3	Main Extension Charge	57	58	59	59	60	61	62	63	64	64	65	66	67	62
4	Service Installation Fees	127	130	133	135	138	141	143	146	149	151	154	157	159	143
5	Total Cash	5,257	5,288	5,319	5,350	5,380	5,411	5,442	5,473	5,504	5,535	5,566	5,597	5,628	5,442
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	5,257	5,288	5,319	5,350	5,380	5,411	5,442	5,473	5,504	5,535	5,566	5,597	5,628	5,442
SEWER															
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
 Calculate Amortization Rates for Calendar Year 2005

Florida Public Service Commission

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

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

Schedule: A-12
 Page:
 Preparer:

				Annual Dep'n Rate	Monthly Dep'n Rate
Categories-lines to below					
	Cash CIAC:				
1	Capacity Charges	271.1			
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)	3.56%	0.30%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)	3.56%	0.30%
4	Main Ext Charge	271.3	Water Treatment Equip (see Composite Calc)	3.56%	0.30%
5	Serv Install Charge	271.3	Main Extension Charge acct 331.4	2.33%	0.24%
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	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%

sb

		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			3.56%	0.30%														
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%														

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Schedule of Water Amortization of CIAC by Classification- 2007 Adjusted CIAC Balances- 2007												Florida Public Service Commission			
Fern Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [X]												Schedule: A-12 Page: 4 of 8 Preparer:			
Explanation: Provide Adjusted CIAC balances by account for 2007															
Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594
2	Meter Fees	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217
3	Main Extension Charge	446	446	446	446	446	446	446	446	446	446	446	446	446	446
4	Service Installation Fees	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287
5	Total Cash CIAC	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544
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	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544
Schedule of Water Amortization of CIAC by Classification- 2007 CIAC Amortization Rates - 2005												Florida Public Service Commission			
Fern Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [X]												Schedule: A-14 Page: 2, wrk-3 Preparer:			
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories															
Line No.	Description	(2) Annual Rates	(3) 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	3.56%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
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%	

Schedule of Water Amortization of CIAC by Classification- 2007
 CIAC Amortization- 2007

Florida Public Service Commission

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

Explanation: Provide a Schedule showing additions to CIAC during 2007

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) 2007 Total
Cash CIAC:															
1	Water Treatment Equipment		23	23	23	23	23	23	23	23	23	23	23	23	271
2	Meter Fees		5	5	5	5	5	5	5	5	5	5	5	5	61
3	Main Extension Charge		1	1	1	1	1	1	1	1	1	1	1	1	13
4	Service Installation Fees		3	3	3	3	3	3	3	3	3	3	3	3	32
5	Total Cash CIAC		31	31	31	31	31	31	31	31	31	31	31	31	376
Property CIAC:															
6	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		31	31	31	31	31	31	31	31	31	31	31	31	376
			0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	3.57%

Schedule of Water Amortization of CIAC by Classification- 2007
 Adjustments to CIAC Amort Bal-2007

Florida Public Service Commission

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

Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2007

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

Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
Cash CIAC:															
1	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														Florida Public Service Commission	
Adjusted Accum Amort of CIAC Balances- 2007														Schedule: A-14	
Fern Terrace - Water														Page: 2, wrk-8	
Docket No. 060368-WS														Preparer:	
Schedule Year Ended: 2007														Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the	
Historic [] or Projected [X]														period beginning 12/31/06 through the year ended 12/31/07, and 13 month average.	
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/06	01/31/07	02/28/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07	Average Balance
Cash CIAC:															
1	Water Treatment Equipment	5,598	5,621	5,643	5,666	5,689	5,711	5,734	5,756	5,779	5,801	5,824	5,846	5,869	5,734
2	Meter Fees	(197)	(192)	(187)	(182)	(177)	(171)	(166)	(161)	(156)	(151)	(146)	(141)	(136)	(166)
3	Main Extension Charge	67	68	69	70	71	72	73	75	76	77	78	79	80	73
4	Service Installation Fees	159	162	165	167	170	173	176	178	181	184	186	189	192	176
5	Total Cash CIAC	5,628	5,659	5,691	5,722	5,754	5,785	5,816	5,848	5,879	5,910	5,942	5,973	6,005	5,816
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	5,628	5,659	5,691	5,722	5,754	5,785	5,816	5,848	5,879	5,910	5,942	5,973	6,005	5,816

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	5,598	5,621	5,643	5,666	5,689	5,711	5,734	5,756	5,779	5,801	5,824	5,846	5,869	5,734
2	Meter Fees	(197)	(192)	(187)	(182)	(177)	(171)	(166)	(161)	(156)	(151)	(146)	(141)	(136)	(166)
3	Main Extension Charge	67	68	69	70	71	72	73	75	76	77	78	79	80	73
4	Service Installation Fees	159	162	165	167	170	173	176	178	181	184	186	189	192	176
5	Total Cash	5,628	5,659	5,691	5,722	5,754	5,785	5,816	5,848	5,879	5,910	5,942	5,973	6,005	5,816
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	5,628	5,659	5,691	5,722	5,754	5,785	5,816	5,848	5,879	5,910	5,942	5,973	6,005	5,816
SEWER															
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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