

ORIGINAL

**Friendly Center
Water**

Docket No. 060368-WS

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

Lake County, Florida

Rate Base Workpapers

Utility Plant in Service

Accumulated Depreciation

CIAC

Accumulated Amortization of CIAC

DOCUMENT NUMBER-DATE

00682 JAN 24 5

FPSC-COMMISSION CLERK

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

| Describe Workpaper | FWS | | ASI | |
|----------------------|----------|----------|----------|----------|
| | Water | Sewer | Water | Sewer |
| | Page.ref | Page.ref | Page.ref | Page.ref |
| Company Header Sheet | 1 | 1 | 1 | 1 |
| Index Page | 2 a,b | 2 a,b | 2 a,b | 2 a,b |

Utility Plant in Service

| Per Books- by month | | | | |
|---------------------|-------|-------|-------|-------|
| 2004 | 3 | 3 | N/A | N/A |
| 2005 | 4 a,b | 4 a,b | 4 a,b | 4 a,b |
| 2006 | 5 | 5 | 5 | 5 |

| | | | | |
|---|---|---|-------|-------|
| Details of changes and year end balances since Rate Base last established through 12/31/07 | 6 | 6 | 6 a,b | 6 a,b |
|---|---|---|-------|-------|

Adjusted Balances

| | | | | |
|------------------------------------|--------|--------|--------|--------|
| 2004 | | | | |
| Amendatory Order Balances | 7 | 7 | N/A | N/A |
| CWIP to Plant | 8 | 8 | N/A | N/A |
| Retirements | 9 | 9 | N/A | N/A |
| Adjustments | 10 | 10 | N/A | N/A |
| 2004 Monthly Balances-Adjusted | 11 | 11 | N/A | N/A |
| 2005 | | | | |
| CWIP to Plant | 12 | 12 | N/A | N/A |
| Retirements | 13 | 13 | N/A | N/A |
| Adjustments | 14 | 14 | 14 | 14 |
| a,b 2005 Monthly Balances-Adjusted | 15 a,b | 15 a,b | 15 a,b | 15 a,b |
| 2006 | | | | |
| CWIP to Plant | 16 | 16 | 16 | 16 |
| Retirements | 17 | 17 | 17 | 17 |
| Adjustments | 18 | 18 | 18 | 18 |
| a,b 2006 Monthly Balances-Adjusted | 19 a,b | 19 a,b | 19 a,b | 19 a,b |
| 2007 | | | | |
| CWIP to Plant | 20 | 20 | 20 | 20 |
| Retirements | 21 | 21 | 21 | 21 |
| Adjustments | 22 | 22 | 22 | 22 |
| a,b 2007 Monthly Balances-Adjusted | 23 a,b | 23 a,b | 23 a,b | 23 a,b |

Accumulated Depreciation

| Per Books- by month | | | | |
|---------------------|--------|--------|--------|--------|
| 2004 | 24 | 24 | N/A | N/A |
| 2005 | 25 a,b | 25 a,b | 25 a,b | 25 a,b |
| 2006 | 26 | 26 | 26 | 26 |

| | | | | |
|---|----|----|--------|--------|
| Details of changes and year end balances since Rate Base last established through 12/31/07 | 27 | 27 | 27 a,b | 27 a,b |
|---|----|----|--------|--------|

Adjusted Balances

| | | | | |
|--------------------------------|--------|--------|--------|--------|
| 2004 | | | | |
| Amendatory Order Balances | 28 | 28 | N/A | N/A |
| Depreciable Plant | 29 | 29 | N/A | N/A |
| Depreciation Rates | 30 | 30 | N/A | N/A |
| Depreciation Expense | 31 | 31 | N/A | N/A |
| Retirements | 32 | 32 | N/A | N/A |
| Adjustments | 33 | 33 | N/A | N/A |
| 2004 Monthly Balances-Adjusted | 34 | 34 | N/A | N/A |
| 2005 | | | | |
| Depreciable Plant | 35 | 35 | N/A | N/A |
| Depreciation Rates | 36 | 36 | N/A | N/A |
| Depreciation Expense | 37 | 37 | N/A | N/A |
| Retirements | 38 | 38 | N/A | N/A |
| Adjustments | 39 | 39 | 39 | 39 |
| 2005 Monthly Balances-Adjusted | 40 a,b | 40 a,b | 40 a,b | 40 a,b |
| 2006 | | | | |
| Depreciable Plant | 41 | 41 | 41 | 41 |
| Depreciation Rates | 42 | 42 | 42 | 42 |
| Depreciation Expense | 43 | 43 | 43 | 43 |
| Retirements | 44 | 44 | 44 | 44 |
| Adjustments | 45 | 45 | 45 | 45 |
| 2006 Monthly Balances-Adjusted | 46 a,b | 46 a,b | 46 a,b | 46 a,b |
| 2007 | | | | |
| Depreciable Plant | 47 | 47 | 47 | 47 |
| Depreciation Rates | 48 | 48 | 48 | 48 |
| Depreciation Expense | 49 | 49 | 49 | 49 |
| Retirements | 50 | 50 | 50 | 50 |
| Adjustments | 51 | 51 | 51 | 51 |
| 2007 Monthly Balances-Adjusted | 52 a,b | 52 a,b | 52 a,b | 52 a,b |

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

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

| Describe Workpaper | FWS | | ASI | |
|---|---|----------|----------|----------|
| | Water | Sewer | Water | Sewer |
| | Page ref | Page ref | Page ref | Page ref |
| CIAC | | | | |
| Per Books- by month | | | | |
| 2004 | 53 | 53 | N/A | N/A |
| 2005 | 54 a,b | 54 a,b | 54 a,b | 54 a,b |
| 2006 | 55 | 55 | 55 | 55 |
| Details of changes and year end balances since Rate Base last established through 12/31/07 | | | | |
| | 56 | 56 | 56 a,b | 56 a,b |
| Adjusted Balances | | | | |
| 2004 | FWS Amendatory Order Balances, or ASI 12/31/04 balances -assigned to categories | | | |
| | 57 | 57 | 57 | 57 |
| | 58 | 58 | N/A | N/A |
| | 59 | 59 | N/A | N/A |
| | 60 | 60 | N/A | N/A |
| | 61 | 61 | N/A | N/A |
| 2005 | CIAC Additions | | | |
| | 62 | 62 | 62 | 62 |
| | 62 | 62 | 62 | 62 |
| | 63 a,b | 63 a,b | 63 a,b | 63 a,b |
| 2006 | CIAC Additions | | | |
| | 64 | 64 | 64 | 64 |
| | 64 | 64 | 64 | 64 |
| | 65 a,b | 65 a,b | 65 a,b | 65 a,b |
| 2007 | CIAC Additions | | | |
| | 66 | 66 | 66 | 66 |
| | 66 | 66 | 66 | 66 |
| | 67 a,b | 67 a,b | 67 a,b | 67 a,b |
| Accumulated Amort of CIAC | | | | |
| Per Books- by month | | | | |
| 2004 | 68 | 68 | N/A | N/A |
| 2005 | 69 a,b | 69 a,b | 69 a,b | 69 a,b |
| 2006 | 70 | 70 | 70 | 70 |
| Details of changes and year end balances since Rate Base last established through 12/31/07 | | | | |
| | 71 | 71 | 71 a,b | 71 a,b |
| Adjusted Balances | | | | |
| 2004 | FWS Amendatory Order Balances, or ASI 12/31/04 balances -assigned to categories | | | |
| | 72 | 72 | 72 | 72 |
| | 73 | 73 | N/A | N/A |
| | 74-76 | 74-76 | N/A | N/A |
| | 77 | 77 | N/A | N/A |
| | 77 | 77 | N/A | N/A |
| | 78 | 78 | N/A | N/A |
| | 78 | 78 | N/A | N/A |
| | 79 | 79 | N/A | N/A |
| 2005 | Calculate Amort Rates eff 1/1/05 | | | |
| | 80-82 | 80,81 | 80-82 | 80,81 |
| | 83 | 83 | 83 | 83 |
| | 83 | 83 | 83 | 83 |
| | 84 | 84 | 84 | 84 |
| | 84 | 84 | 84 | 84 |
| | 85 a,b | 85 a,b | 85 a,b | 85 a,b |
| 2006 | Calculate Amort Rates eff 1/1/06 | | | |
| | 86-88 | 86-88 | 86,87 | 86,87 |
| | 89-91 | 89,90 | N/A | N/A |
| | 92 | 92 | 92 | 92 |
| | 92 | 92 | 92 | 92 |
| | 93 | 93 | 93 | 93 |
| | 93 | 93 | 93 | 93 |
| | 94 a,b | 94 a,b | 94 a,b | 94 a,b |
| 2007 | Calculate Amort Rates eff 1/1/07 | | | |
| | 95-97 | 95-96 | 95,96 | 95,96 |
| | 98 | 98 | 98 | 98 |
| | 98 | 98 | 98 | 98 |
| | 99 | 99 | 99 | 99 |
| | 99 | 99 | 99 | 99 |
| | 100 a,b | 100 a,b | 100 a,b | 100 a,b |

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

2b

| Schedule of Water Plant in Service By Primary Account- 2004 June through December Balances- 2004 | | | | | | | | Florida Public Service Commission | |
|---|----------|---|-----------------|-----------------|-------------------------|-----------------|-----------------|-----------------------------------|-----------------|
| Friendly Center - Water | | 101 | 6408 | FWS | Friendly Center - Water | | | Schedule: | A-5 |
| Docket No. 060368-WS | | Explanation: Provide UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. | | | | | | Page: | 2 of 8 |
| Schedule Year Ended: 2004 | | through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date. | | | | | | Preparer: | <name> |
| Historic [x] or Projected [] | | | | | | | | | |
| Line No. | Acct No. | (1) AccountName | (2) 06/30/04 | (3) 07/31/04 | (4) 08/31/04 | (5) 09/30/04 | (6) 10/31/04 | (7) 11/30/04 | (8) 12/31/04 |
| 1 | | INTANGIBLE PLANT | | | | | | | |
| 2 | 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 | | Florida Public Service Commission | | | | | | | | | | | | | | |
|---|----------|-----------------------------------|-------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|---------------|---------------|---------------|----------------------|
| Monthly UPIS Balances per Books- 2005 | | Schedule: A-5 | | | | | | | | | | | | | | |
| Friendly Center - Water | | Page: 5 of 8 | | | | | | | | | | | | | | |
| Docket No. 060368-WS | | Preparer: <name> | | | | | | | | | | | | | | |
| Schedule Year Ended: 2005 | | | | | | | | | | | | | | | | |
| Historic [X] or Projected [] | | | | | | | | | | | | | | | | |
| 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 | | | | | | | | | | | | | | |
| 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 | Dist. 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 |

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Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Friendly Center

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5

Page: 2 of 5

Preparer: Robert M. Griffin

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

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

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

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| Schedule of Water Plant in Service By Primary Account- 2006 | | | | | | | | |
|--|--------|---|------------------------|----------|-------------------------|----------|----------|----------|
| Monthly UPIS Balances per Books- 2006 | | | | | | | | |
| | | =input field | | | | | | |
| Friendly Center - Water | | 101 | 6408 | FWS | Friendly Center - Water | | | |
| Docket No. 060368-WS | | Explanation: Provide UPIS balances by account for the period beginning 12/31/05 | | | | | | |
| Schedule Year Ended: 2006 | | through 12/31/06, and 13 month Average. | | | | | | |
| Historic <input type="checkbox"/> or Projected <input checked="" type="checkbox"/> | | | | | | | | |
| Line | Acct | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| No. | No. | AccountName | Prior Year 12/31/05 | 01/31/06 | 02/28/06 | 03/31/06 | 04/30/06 | 05/31/06 |
| Calc = | | | | | | | | |
| 1 | | INTANGIBLE PLANT | | | | | | |
| 2 | 301.1 | Organization | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 | Franchises | 0 | 0 | 0 | 0 | 0 | 27 |
| 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 | 4,809 |
| 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 | 2,312 |
| 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 | 3,416 |
| 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 | 437 |
| 18 | 304.3 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 311.3 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 2,733 |
| 20 | 320.3 | Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 249 |
| 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 | 1,748 |
| 27 | 331.4 | Transm. & Distribution Mains | 0 | 0 | 0 | 0 | 0 | 2,232 |
| 28 | 333.4 | Services | 0 | 0 | 0 | 0 | 0 | 917 |
| 29 | 334.4 | Meters & Meter Installations | 0 | 0 | 0 | 0 | 0 | 2,130 |
| 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 | 21,010 |

5

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

Florida Public Service Commission

Friendly Center
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 | 16,678 | NA |
| 2004 | | | |
| 46 | Additions | 313 | NA |
| 47 | Retirements | 0 | NA |
| 48 | Adjustments | 0 | NA |
| 49 | 12/31/04 Balance | 16,991 | NA |
| 2005 | | | |
| 50 | Additions | 4,019 | NA |
| 51 | Retirements | (439) | NA |
| 52 | Adjustments | 353 | NA |
| 53 | 12/31/05 Balance | 20,924 | NA |
| 2006 | | | |
| 54 | Additions | 5,233 | NA |
| 55 | Retirements | (1,110) | NA |
| 56 | Adjustments | 890 | NA |
| 57 | 12/31/06 Balance | 25,937 | NA |
| 2007 | | | |
| 58 | Additions | 15,752 | NA |
| 59 | Retirements | (884) | NA |
| 60 | Adjustments | 436 | NA |
| 61 | 12/31/07 Balance | 41,241 | 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 | |
|--|----------|---|-------------------------|-----------------|-----------------|-----------------|-----------------|-----------------------------------|-----------------|
| Friendly Center - Water | | =input field | | | | | | Schedule: A-5 | |
| Docket No. 060368-WS | | | | | | | | Page: 5 of 8 | |
| Schedule Year Ended: 2004 | | Explanation: Provide UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. | | | | | | Preparer: <name> | |
| Historic [x] or Projected [] | | The balances as of 6/30/04 should be from the PSC's Amendatory Order issued Feb 27, 2006. | | | | | | | |
| Line No. | Acct No. | (1) AccountName | (2) 06/30/04 | (3) 07/31/04 | (4) 08/31/04 | (5) 09/30/04 | (6) 10/31/04 | (7) 11/30/04 | (8) 12/31/04 |
| 1 | | INTANGIBLE PLANT | Lookup from Amend Order | | | | | | |
| 2 | 301.1 | Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 | Franchises | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| 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 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 |
| 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 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 |
| 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 | 2,733 | 2,733 | 2,733 | 2,733 | 2,733 | 2,733 | 2,733 |
| 15 | 339.2 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | | WATER TREATMENT PLANT | | | | | | | |
| 17 | 303.3 | Land & Land Rights | 437 | 437 | 437 | 437 | 437 | 437 | 437 |
| 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 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 |
| 27 | 331.4 | Transm. & Distribution Mains | 2,168 | 2,168 | 2,168 | 2,168 | 2,168 | 2,168 | 2,168 |
| 28 | 333.4 | Services | 917 | 917 | 917 | 917 | 917 | 917 | 917 |
| 29 | 334.4 | Meters & Meter Installations | 1,527 | 1,527 | 1,527 | 1,527 | 1,527 | 1,527 | 1,527 |
| 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 | 16,678 | 16,678 | 16,678 | 16,678 | 16,678 | 16,678 | 16,678 |

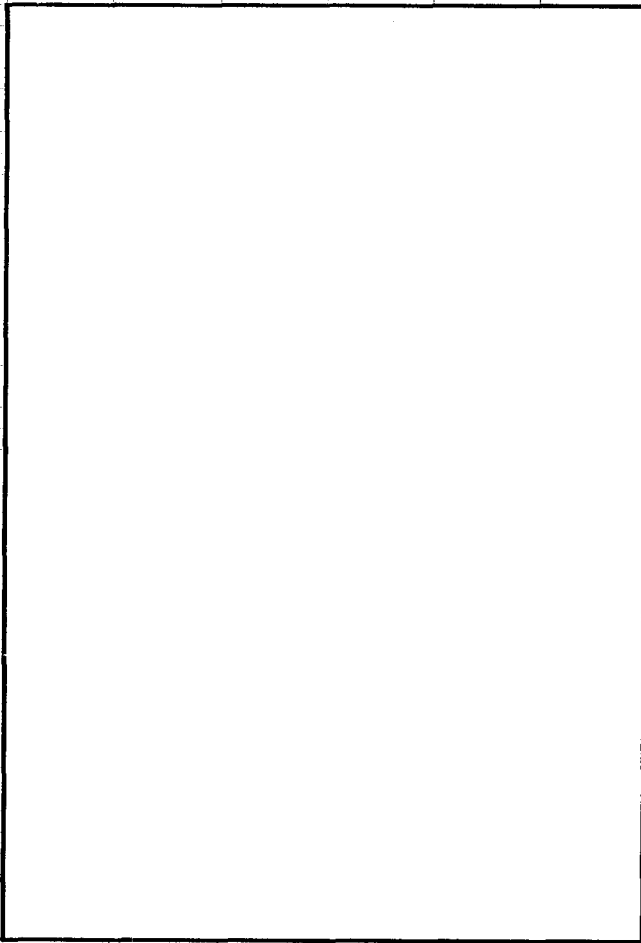
7

| Schedule of Water Plant in Service By Primary Account- 2004 | | | | | | | | | Florida Public Service Commission | | | |
|---|----------|-----------------------------------|---|------------|------------|------------|------------|------------|---|-----|--------------------|--|
| CWIP to Plant -July through December 2004 | | | | | | | | | | | | |
| Friendly Center - 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. | | | | | | 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 | | | | | | | | 249 | | |
| 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 | | | | | | | | 64 | CWIP @ acquisition | |
| 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 | 249 | 64 | | 313 | |

| Schedule of Water Plant in Service By Primary Account- 2004 Retirements-July through December 2004 | | | | | | | | | Florida Public Service Commission | | |
|---|----------|-----------------------------------|---|------------|------------|------------|------------|------------|---|---|---|
| Friendly Center - 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 | | | | | | 0 | | | |
| 21 | 339.3 | Other Plant & Misc. Equipment | | | | | | | | | |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | | | | | | | | | |
| 24 | 304.4 | Structures & Improvements | | | | | | | | | |
| 25 | 311.4 | Pumping Equipment | | | | | | | | | |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | | | | | | | | | |
| 27 | 331.4 | Transm. & Distribution Mains | | | | | | | | | |
| 28 | 333.4 | Services | | | | | | | | | |
| 29 | 334.4 | Meters & Meter Installations | | | | | | | | | |
| 30 | 335.4 | Hydrants | | | | | | | | | |
| 31 | 336.4 | Backflow Prevention | | | | | | | | | |
| 32 | 339.4 | Other Plant & Misc. Equipment | | | | | | | | | |
| 33 | | GENERAL PLANT | | | | | | | | | |
| 34 | 303.5 | Land & Land Rights | | | | | | | | | |
| 35 | 304.5 | Structures & Improvements | | | | | | | | | |
| 36 | 340.5 | Office Furniture & Equipment | | | | | | | | | |
| 37 | 340.51 | Computer Equipment | | | | | | | | | |
| 38 | 341.5 | Transportation Equipment | | | | | | | | | |
| 39 | 342.5 | Stores Equipment | | | | | | | | | |
| 40 | 343.5 | Tools, Shop & Garage Equipment | | | | | | | | | |
| 41 | 344.5 | Laboratory Equipment | | | | | | | | | |
| 42 | 345.5 | Power Operated Equipment | | | | | | | | | |
| 43 | 346.5 | Communication Equipment | | | | | | | | | |
| 44 | 347.5 | Miscellaneous Equipment | | | | | | | | | |
| 45 | 348.5 | Other Tangible Plant | | | | | | | | | |
| 42 | | TOTAL | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

b

| Schedule of Water Plant in Service By Primary Account- 2004 Adjustments to UPIS-July through December 2004 | | | | | | | | Florida Public Service Commission | |
|---|----------|--|-----|------------|------------|------------|------------|-----------------------------------|--------------|
| Friendly Center - 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 |
| 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 Plant in Service By Primary Account- 2004 Adjusted UPIS Balances- June through December 2004 | | | | | | | | Florida Public Service Commission | | |
|---|----------|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------------------------|-----------------|------------------|
| Friendly Center - 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 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | |
| 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 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | |
| 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 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | |
| 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 | 2,733 | 2,733 | 2,733 | 2,733 | 2,733 | 2,733 | 2,733 | |
| 15 | 339.2 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 16 | | WATER TREATMENT PLANT | | | | | | | | |
| 17 | 303.3 | Land & Land Rights | 437 | 437 | 437 | 437 | 437 | 437 | 437 | |
| 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 | 249 | 249 | 249 | |
| 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 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | |
| 27 | 331.4 | Transm. & Distribution Mains | 2,168 | 2,168 | 2,168 | 2,168 | 2,168 | 2,168 | 2,232 | |
| 28 | 333.4 | Services | 917 | 917 | 917 | 917 | 917 | 917 | 917 | |
| 29 | 334.4 | Meters & Meter Installations | 1,527 | 1,527 | 1,527 | 1,527 | 1,527 | 1,527 | 1,527 | |
| 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 | 16,678 | 16,678 | 16,678 | 16,678 | 16,678 | 16,927 | 16,991 | |

| Schedule of Water Plant in Service By Primary Account- 2005 CWIP to Plant -Jan through December 2005 | | | | | | | | | | | | | Florida Public Service Commission | | | |
|---|----------|-----------------------------------|-----|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|---|-------------|-------------|-----------------------|
| Friendly Center - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected [] | | | | | | | | | | | | | Schedule: A-5 Page: 6 of 8 Preparer: <name> | | | |
| FWS Properties =input field Explanation: Provide amounts for projects that were physically placed in service during 2005. | | | | | | | | | | | | | | | | |
| Line No. | Acct No. | (1) AccountName | (2) | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) 2005 Total |
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 | Organization | | | | | | | | | | | | | | 0 |
| 3 | 302.1 | Franchises | | | | | | | | | | | | | | 0 |
| 4 | 339.1 | Other Plant & Misc. Equipment | | | | | | | | | | | | | | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | | | | | | | | | | | | | | 0 |
| 7 | 304.2 | Structures & Improvements | | | | | | | | | | | | | | 0 |
| 8 | 305.2 | Collect. & Impound Reservoirs | | | | | | | | | | | | | | 0 |
| 9 | 306.2 | Lake, River & Other Intakes | | | | | | | | | | | | | | 0 |
| 10 | 307.2 | Wells & Springs | | | | | | | | | | | | | | 0 |
| 11 | 308.2 | Infiltration Galleries & Tunnels | | | | | | | | | | | | | | 0 |
| 12 | 309.2 | Supply Mains | | | | | | | | | | | | | | 0 |
| 13 | 310.2 | Power Generation Equipment | | | | | | | | | | | | | | 0 |
| 14 | 311.2 | Pumping Equipment | | | | | | | | | | | 3,416 | | | 3,416 |
| 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 | | | | | | | | | | | | | 603 | 603 |
| 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 | 3,416 | 0 | 603 | 4,019 |

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| Schedule of Water Plant in Service By Primary Account- 2005 Retirements-January through December 2005 | | | | | | | | | | | | | FWS Properties | | Florida Public Service Commission | |
|--|----------|-----------------------------------|-----|---------|---------|---------|---------|---------|---------|---------|----------|----------|----------------|----------|---|-----------------|
| Friendly Center - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/> | | | | | | | | | | | | | =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 | | | | | | | | | | | | | (439) | (439) |
| 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 | (439) | (439) |

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| Schedule of Water Plant in Service By Primary Account- 2005 Adjustments to UPIS-January through December 2005 | | | | | | | | | | | | | FWS Properties | | Florida Public Service Commission | |
|--|----------|-----------------------------------|-----|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|---|-------------|-----------------------------------|-----------------------|
| Friendly Center - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected [] | | | | | | | | | | | | | Schedule: A-5 Page: 8 of 8 Preparer: <name> | | | |
| Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2005 | | | | | | | | | | | | | | | | |
| Line No. | Acct No. | (1) AccountName | (2) | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) 2005 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 Plant in Service By Primary Account- 2005 Adjusted UPIS Balances- December 2004 through December 2005 | | | | | | | | | | | | | Florida Public Service Commission | | | |
|---|----------|-----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|---|------------------|------------------|-------------------------|
| Friendly Center - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected [] | | | | | | | | | | | | | Schedule: A-5 Page: 4 of 8 Preparer: <name> | | | |
| 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 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| 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 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 |
| 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 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 |
| 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 | 2,733 | 2,733 | 2,733 | 2,733 | 2,733 | 2,733 | 2,733 | 2,733 | 2,733 | 2,733 | 2,733 | 2,733 | 2,733 | 2,733 |
| 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 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 |
| 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 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 |
| 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 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 |
| 27 | 331.4 | Transm. & Distribution Mains | 2,232 | 2,232 | 2,232 | 2,232 | 2,232 | 2,232 | 2,232 | 2,232 | 2,232 | 2,232 | 2,232 | 2,232 | 2,232 | 2,232 |
| 28 | 333.4 | Services | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 |
| 29 | 334.4 | Meters & Meter Installations | 1,527 | 1,527 | 1,527 | 1,527 | 1,527 | 1,527 | 1,527 | 1,527 | 1,527 | 1,527 | 1,527 | 1,527 | 1,527 | 1,527 |
| 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 | 16,991 | 16,991 | 16,991 | 16,991 | 16,991 | 16,991 | 16,991 | 16,991 | 16,991 | 16,991 | 20,407 | 20,407 | 20,571 | 17,792 |

add T/F test

15a

Schedule of Water Plant in Service By Primary Account

Test Year Average balance
 Friendly Center
 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.

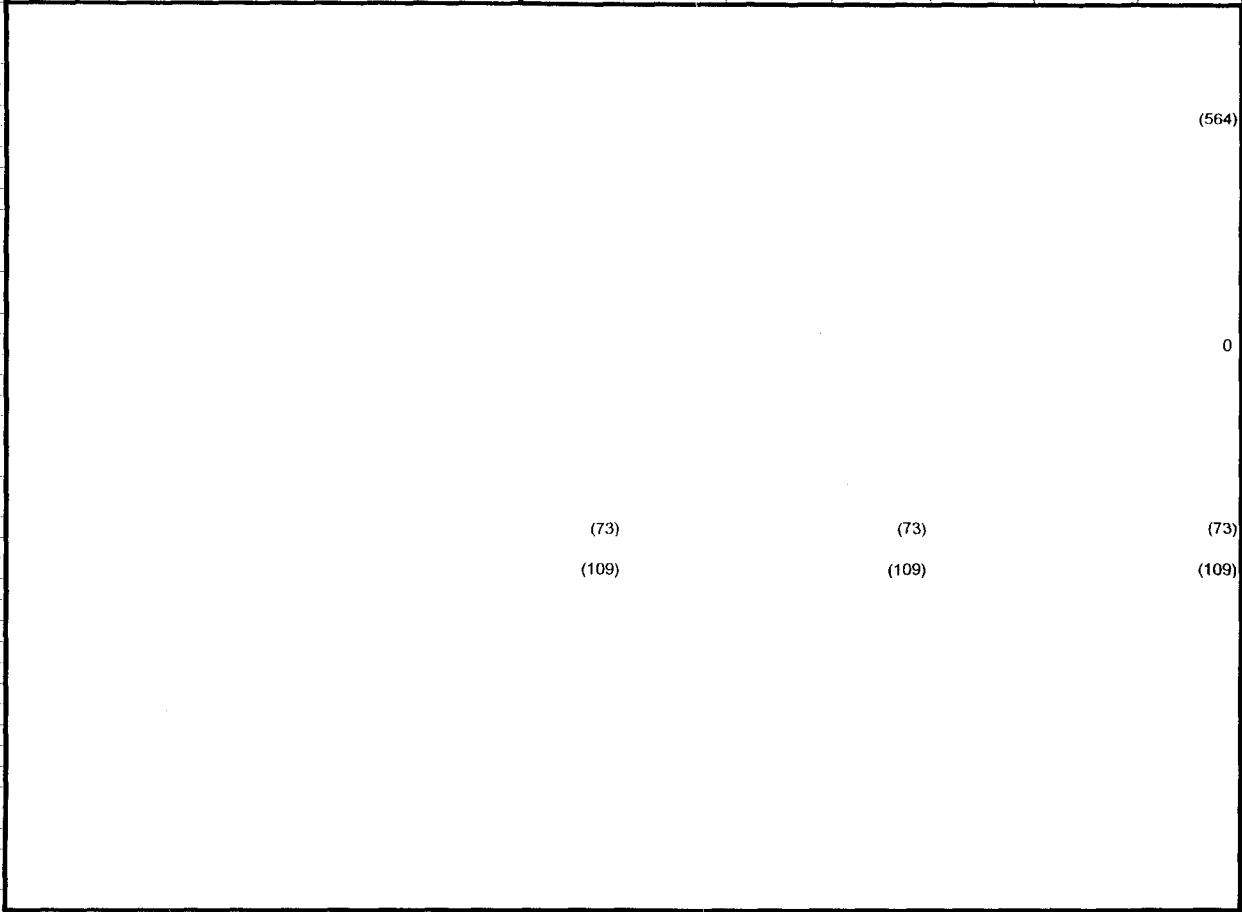
| Line No. | Acct No. | (1) Account Name | (2) Prior Year 12/31/04 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) Average Balance |
|----------|----------|-----------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|----------------------------|
| 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 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| 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 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 |
| 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 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 |
| 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 | 2,733 | 2,733 | 2,733 | 2,733 | 2,733 | 2,733 | 2,733 | 2,733 | 2,733 | 2,733 | 6,149 | 6,149 | 6,149 | 3,521 |
| 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 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 |
| 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 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 |
| 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 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 |
| 27 | 331.4 | Transm. & Distribution Mains | 2,232 | 2,232 | 2,232 | 2,232 | 2,232 | 2,232 | 2,232 | 2,232 | 2,232 | 2,232 | 2,232 | 2,232 | 2,232 | 2,232 |
| 28 | 333.4 | Services | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 |
| 29 | 334.4 | Meters & Meter Installations | 1,527 | 1,527 | 1,527 | 1,527 | 1,527 | 1,527 | 1,527 | 1,527 | 1,527 | 1,527 | 1,527 | 1,527 | 1,691 | 1,540 |
| 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 | 33 | 217 | 274 | 353 | 68 |
| 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 | 16,991 | 16,991 | 16,991 | 16,991 | 16,991 | 16,991 | 16,991 | 16,991 | 16,991 | 17,024 | 20,624 | 20,681 | 20,924 | 17,859 |
| 47 | | Subtotal Land & Land Rights | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 |

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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 | | | | |
|--|----------|-----------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|---|-------------|---------------|--------------|---------------|
| Friendly Center - 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. | AccountName | (1) Jan | (2) Feb | (3) Mar | (4) Apr | (5) May | (6) Jun | (7) Jul | (8) Aug | (9) Sep | (10) Oct | (11) Nov | (12) Dec | (13) Total | (14) 2006 | (15) Total |
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | | |
| 2 | 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 | | | | | | | | | | | | 2,500 | | | 2,500 |
| 8 | 305.2 | Collect. & Impound Reservoirs | | | | | | | | | | | | | | | 0 |
| 9 | 306.2 | Lake, River & Other Intakes | | | | | | | | | | | | | | | 0 |
| 10 | 307.2 | Wells & Springs | | | | | | | | | | | | | | | 0 |
| 11 | 308.2 | Infiltration Galleries & Tunnels | | | | | | | | | | | | | | | 0 |
| 12 | 309.2 | Supply Mains | | | | | | | | | | | | | | | 0 |
| 13 | 310.2 | Power Generation Equipment | | | | | | | | | | | | | | | 0 |
| 14 | 311.2 | Pumping Equipment | | | | | | | | | | | | | | | 0 |
| 15 | 339.2 | Other Plant & Misc. Equipment | | | | | | | | | | | | | | | 0 |
| 16 | | WATER TREATMENT PLANT | | | | | | | | | | | | | | | |
| 17 | 303.3 | Land & Land Rights | | | | | | | | | | | | | | | 0 |
| 18 | 304.3 | Structures & Improvements | | | | | | | | | | | | | 0 | | 0 |
| 19 | 311.3 | Pumping Equipment | | | | | | | | | | | | | | | 0 |
| 20 | 320.3 | Water Treatment Equipment | | | | | | | | | | | | | | | 0 |
| 21 | 339.3 | Other Plant & Misc. Equipment | | | | | | | | | | | | | | | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | | | | | | | | | | | | | | | 0 |
| 24 | 304.4 | Structures & Improvements | | | | | | | | | | | | | | | 0 |
| 25 | 311.4 | Pumping Equipment | | | | | | | | | | | | | | | 0 |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | | | | | | | | | | | | | | | 0 |
| 27 | 331.4 | Transm. & Distribution Mains | | | | | | 667 | | | | 667 | | | 667 | | 2,001 |
| 28 | 333.4 | Services | | | | | | | | | | | | | | | 0 |
| 29 | 334.4 | Meters & Meter Installations | | | | | | 244 | | | | 244 | | | 244 | | 732 |
| 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 | 911 | 0 | 0 | 911 | 0 | 0 | 3,411 | | | 5,233 |

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| Schedule of Water Plant in Service By Primary Account- 2006 Retirements-January through December 2006 | | | | | | | | | | | | | Florida Public Service Commission | | | |
|--|----------|-----------------------------------|-----|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|---|-------------|-------------|---------------------|
| Friendly Center - 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 | | | | | | | | | | | | | (564) | (564) |
| 8 | 305.2 | Collect. & Impound Reservoirs | | | | | | | | | | | | | | 0 |
| 9 | 306.2 | Lake, River & Other Intakes | | | | | | | | | | | | | | 0 |
| 10 | 307.2 | Wells & Springs | | | | | | | | | | | | | | 0 |
| 11 | 308.2 | Infiltration Galleries & Tunnels | | | | | | | | | | | | | | 0 |
| 12 | 309.2 | Supply Mains | | | | | | | | | | | | | | 0 |
| 13 | 310.2 | Power Generation Equipment | | | | | | | | | | | | | | 0 |
| 14 | 311.2 | Pumping Equipment | | | | | | | | | | | | | | 0 |
| 15 | 339.2 | Other Plant & Misc. Equipment | | | | | | | | | | | | | | 0 |
| 16 | | WATER TREATMENT PLANT | | | | | | | | | | | | | | |
| 17 | 303.3 | Land & Land Rights | | | | | | | | | | | | | | 0 |
| 18 | 304.3 | Structures & Improvements | | | | | | | | | | | | | 0 | 0 |
| 19 | 311.3 | Pumping Equipment | | | | | | | | | | | | | | 0 |
| 20 | 320.3 | Water Treatment Equipment | | | | | | | | | | | | | | 0 |
| 21 | 339.3 | Other Plant & Misc. Equipment | | | | | | | | | | | | | | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | | | | | | | | | | | | | | 0 |
| 24 | 304.4 | Structures & Improvements | | | | | | | | | | | | | | 0 |
| 25 | 311.4 | Pumping Equipment | | | | | | | | | | | | | | 0 |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | | | | | | | | | | | | | | 0 |
| 27 | 331.4 | Transm. & Distribution Mains | | | | | | | (73) | | | (73) | | (73) | | (219) |
| 28 | 333.4 | Services | | | | | | | | | | | | | | 0 |
| 29 | 334.4 | Meters & Meter Installations | | | | | | | (109) | | | (109) | | (109) | | (327) |
| 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 | (182) | 0 | 0 | (182) | 0 | 0 | (746) | (1,110) |



| Schedule of Water Plant in Service By Primary Account- 2006 Adjustments to UPIS-January through December 2006 | | | | | | | | | | | | | Florida Public Service Commission | | | |
|--|----------|-----------------------------------|-----|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|---|-------------|-------------|--------------------------|
| Friendly Center - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [] or Projected [x] | | | | | | | | | | | | | Schedule: A-5 Page: 8 of 8 Preparer: <name> | | | |
| Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2006 | | | | | | | | | | | | | | | | |
| Line No. | Acct No. | (1) AccountName | (2) | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) Total Adjusts |
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 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 |

18

| Schedule of Water Plant in Service By Primary Account- 2006 | | | | | | | | | | | | | | | FWS Properties | | Florida Public Service Commission | |
|--|----------|-----------------------------------|-------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|---------------|---------------|----------------|----------------------|-----------------------------------|-------|
| Adjusted UPIS Balances- December 2005 through December 2006 | | | | | | | | | | | | | | | | | | |
| Friendly Center - Water | | | | | | | | | | | | | | | | | Schedule: A-5 | |
| Docket No. 060368-WS | | | | | | | | | | | | | | | | | Page: 4 of 8 | |
| Schedule Year Ended: 2006 | | | | | | | | | | | | | | | | | Preparer: <name> | |
| Historic [] or Projected [x] | | | | | | | | | | | | | | | | | | |
| Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average | | | | | | | | | | | | | | | | | | |
| Line No. | Acct No. | (1) 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 | 0 | 0 |
| 3 | 302.1 | Franchises | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| 4 | 339.1 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 | Structures & Improvements | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 6,745 | 4,958 | 0 | 0 |
| 8 | 305.2 | Collect. & Impound Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 | Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 | Wells & Springs | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 |
| 11 | 308.2 | Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 | Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 | Pumping Equipment | 6,149 | 6,149 | 6,149 | 6,149 | 6,149 | 6,149 | 6,149 | 6,149 | 6,149 | 6,149 | 6,149 | 6,149 | 6,149 | 6,149 | 6,149 | 6,149 |
| 15 | 339.2 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | | WATER TREATMENT PLANT | | | | | | | | | | | | | | | | |
| 17 | 303.3 | Land & Land Rights | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 |
| 18 | 304.3 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 311.3 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 320.3 | Water Treatment Equipment | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 |
| 21 | 339.3 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 311.4 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 |
| 27 | 331.4 | Transm. & Distribution Mains | 2,232 | 2,232 | 2,232 | 2,232 | 2,232 | 2,232 | 2,826 | 2,826 | 2,826 | 3,420 | 3,420 | 3,420 | 4,014 | 2,780 | 0 | 0 |
| 28 | 333.4 | Services | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 |
| 29 | 334.4 | Meters & Meter Installations | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,826 | 1,826 | 1,826 | 1,961 | 1,961 | 1,961 | 2,096 | 1,816 | 0 | 0 |
| 30 | 335.4 | Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | 336.4 | Backflow Prevention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 339.4 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | | GENERAL PLANT | | | | | | | | | | | | | | | | |
| 34 | 303.5 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 304.5 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 340.5 | Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 340.51 | Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 341.5 | Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 342.5 | Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 343.5 | Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 344.5 | Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 345.5 | Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 346.5 | Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 347.5 | Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | 348.5 | Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | | TOTAL | 20,571 | 20,571 | 20,571 | 20,571 | 20,571 | 20,571 | 21,300 | 21,300 | 21,300 | 22,029 | 22,029 | 22,029 | 24,694 | 21,393 | | |

19a

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Friendly Center

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 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| 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 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 6,745 | 4,958 |
| 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 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 |
| 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 | 6,149 | 6,149 | 6,149 | 6,149 | 6,149 | 6,149 | 6,149 | 6,149 | 6,149 | 6,149 | 6,149 | 6,149 | 6,149 | 6,149 |
| 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 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 |
| 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 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 |
| 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 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 |
| 27 | 331.4 | Transm. & Distribution Mains | 2,232 | 2,232 | 2,232 | 2,232 | 2,232 | 2,232 | 2,826 | 2,826 | 2,826 | 3,420 | 3,420 | 3,420 | 4,014 | 2,780 |
| 28 | 333.4 | Services | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 |
| 29 | 334.4 | Meters & Meter Installations | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,826 | 1,826 | 1,826 | 1,961 | 1,961 | 1,961 | 2,096 | 1,816 |
| 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 | 353 | 353 | 353 | 384 | 384 | 509 | 531 | 531 | 531 | 531 | 531 | 531 | 1,243 | 521 |
| 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 | 20,924 | 20,924 | 20,924 | 20,955 | 20,955 | 21,080 | 21,831 | 21,831 | 21,831 | 22,560 | 22,560 | 22,560 | 25,937 | 21,913 |
| 47 | | Subtotal Land & Land Rights | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 |

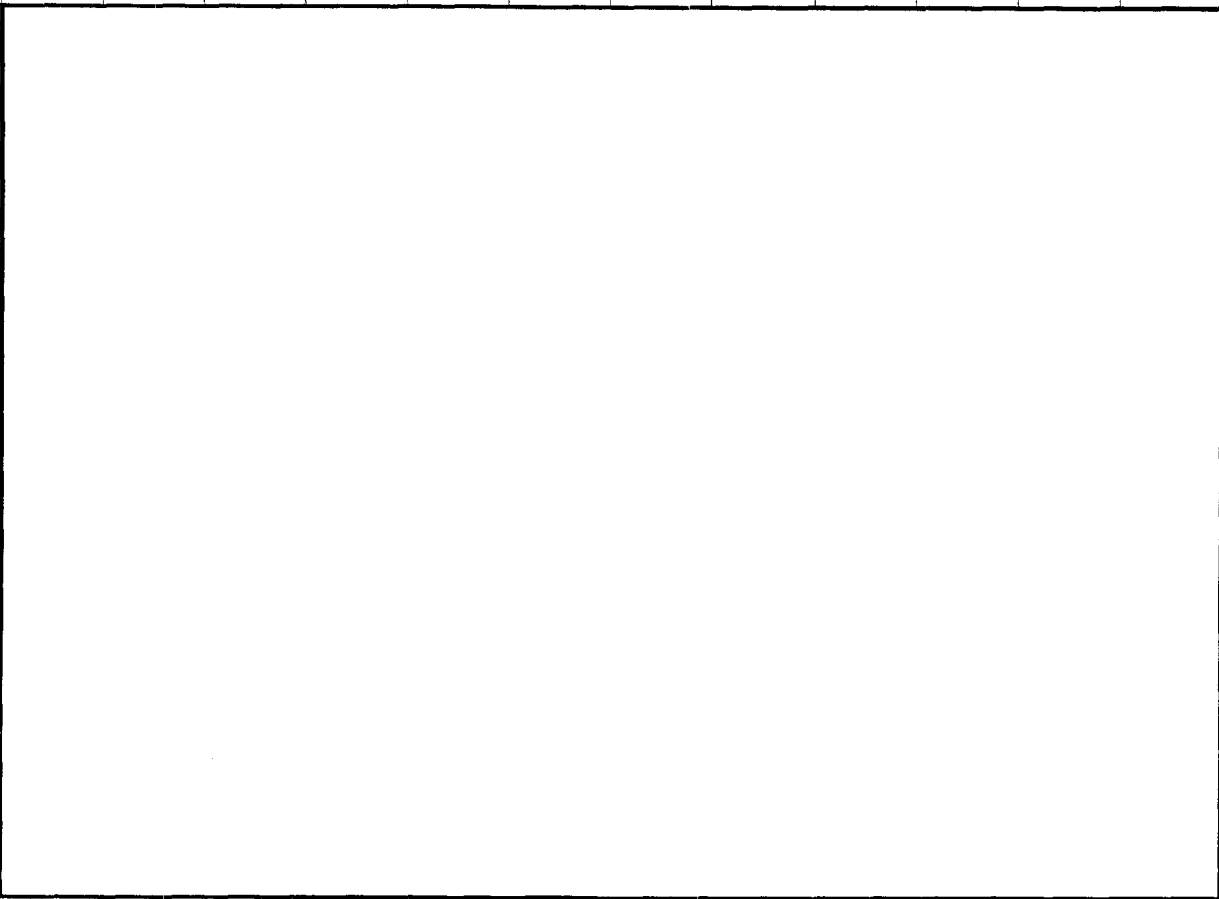
1961

| Schedule of Water Plant in Service By Primary Account- 2007 CWIP to Plant -Jan through December 2007 | | | | | | | | | | | | | FWS Properties | | Florida Public Service Commission | |
|--|----------|-----------------------------------|-----|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|----------------|-------------|---|-----------------------|
| Friendly Center - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [x] | | | | | | | | | | | | | =input field | | Schedule: A-5 Page: 6 of 8 Preparer: <name> | |
| 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 | | | 375 | | | | 375 | | | 375 | | | 375 | 1,500 |
| 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 | | | | | | 4,500 | | | | | | | | 4,500 |
| 15 | 339.2 | Other Plant & Misc. Equipment | | | | | | | | | | | | | | 0 |
| 16 | | WATER TREATMENT PLANT | | | | | | | | | | | | | | |
| 17 | 303.3 | Land & Land Rights | | | | | | | | | | | | | | 0 |
| 18 | 304.3 | Structures & Improvements | | | 0 | | | | 0 | | | 0 | | | 0 | 0 |
| 19 | 311.3 | Pumping Equipment | | | | | | | | | | | | | | 0 |
| 20 | 320.3 | Water Treatment Equipment | | | | | | | | | | | | | | 0 |
| 21 | 339.3 | Other Plant & Misc. Equipment | | | | | | | | | | | | | | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | | | | | | | | | | | | | | 0 |
| 24 | 304.4 | Structures & Improvements | | | | | | | | | | | | | | 0 |
| 25 | 311.4 | Pumping Equipment | | | | | | | | | | | | | | 0 |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | | | | | | | | | | | | | | 0 |
| 27 | 331.4 | Transm. & Distribution Mains | | | 500 | | | | 500 | | | 500 | | | 500 | 2,000 |
| 28 | 333.4 | Services | | | | | | | | | | | | | | 0 |
| 29 | 334.4 | Meters & Meter Installations | | | 1,938 | | | | 1,938 | | | 1,938 | | | 1,938 | 7,752 |
| 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 | 2,813 | 0 | 4,500 | 2,813 | 0 | 0 | 2,813 | 0 | 0 | 2,813 | 15,752 |

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| Schedule of Water Plant in Service By Primary Account- 2007 | | FWS Properties | | | | | | | | | | | Florida Public Service Commission | | | |
|---|----------|--|-----|---------|---------|---------|---------|---------|---------|---------|----------|----------|-----------------------------------|----------|----------|-----------------|
| Retirements-January through December 2007 | | | | | | | | | | | | | | | | |
| Friendly Center - Water | | =input field | | | | | | | | | | | Schedule: A-5 | | | |
| Docket No. 060368-WS | | Explanation: Provide Retirements that were physically made during 2007 | | | | | | | | | | | Page: 7 of 8 | | | |
| Schedule Year Ended: 2007 | | | | | | | | | | | | | Preparer: <name> | | | |
| Historic [] or Projected [x] | | | | | | | | | | | | | | | | |
| Line No. | Acct No. | (1) AccountName | (2) | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) 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 | | | (167) | | | | (167) | | | (167) | | | (167) | (668) |
| 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 | | | | | | | | | | | | | | 0 |
| 27 | 331.4 | Transm. & Distribution Mains | | | (54) | | | | (54) | | | (54) | | | (54) | (216) |
| 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 | (221) | 0 | 0 | (221) | 0 | 0 | (221) | 0 | 0 | (221) | (884) |

| Schedule of Water Plant in Service By Primary Account-2007 Adjustments to UPIS-January through December 2007 | | | | | | | | | | | | | Florida Public Service Commission | | | |
|--|----------|-----------------------------------|-----|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|---|-------------|-------------|-----------------------|
| Friendly Center - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [x] | | | | | | | | | | | | | Schedule: A-5 Page: 8 of 8 Preparer: <name> | | | |
| Explanation: Provide Adjustments to UPIS Ammendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2007. | | | | | | | | | | | | | | | | |
| Line No. | Acct No. | (1) AccountName | (2) | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) 2007 Total |
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | 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 | Dislr. 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 |



22

| Schedule of Water Plant in Service By Primary Account- 2007 Adjusted UPIS Balances- December 2006 through December 2007 | | | | | | | | | | | | | FWS Properties | | Florida Public Service Commission | |
|--|----------|-----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|--|------------------|-----------------------------------|-------------------------|
| Friendly Center - 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 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| 4 | 339.1 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 | Structures & Improvements | 6,745 | 6,745 | 6,745 | 6,953 | 6,953 | 6,953 | 7,161 | 7,161 | 7,161 | 7,369 | 7,369 | 7,369 | 7,577 | 7,097 |
| 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 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 |
| 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 | 6,149 | 6,149 | 6,149 | 6,149 | 6,149 | 10,649 | 10,649 | 10,649 | 10,649 | 10,649 | 10,649 | 10,649 | 10,649 | 8,918 |
| 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 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 |
| 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 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 |
| 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 | Dislr. Reservoirs & Standpipes | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 |
| 27 | 331.4 | Transm. & Distribution Mains | 4,014 | 4,014 | 4,014 | 4,460 | 4,460 | 4,460 | 4,906 | 4,906 | 4,906 | 5,352 | 5,352 | 5,352 | 5,798 | 4,769 |
| 28 | 333.4 | Services | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 |
| 29 | 334.4 | Meters & Meter Installations | 2,096 | 2,096 | 2,096 | 4,034 | 4,034 | 4,034 | 5,972 | 5,972 | 5,972 | 7,910 | 7,910 | 7,910 | 9,848 | 5,376 |
| 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 | 24,694 | 24,694 | 24,694 | 27,286 | 27,286 | 31,786 | 34,378 | 34,378 | 34,378 | 36,970 | 36,970 | 36,970 | 39,562 | 31,850 |
| | | | | | | | | | | | | | TRUE | TRUE | 414,046 | |

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Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance
 Friendly Center
 Docket No. 060368-WS
 Schedule Year Ending 12/31/07
 Historical [] Projected [X]

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 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| 4 | 339.1 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 | Structures & Improvements | 6,745 | 6,745 | 6,745 | 6,953 | 6,953 | 6,953 | 7,161 | 7,161 | 7,161 | 7,369 | 7,369 | 7,369 | 7,577 | 7,097 |
| 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 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 |
| 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 | 6,149 | 6,149 | 6,149 | 6,149 | 6,149 | 10,649 | 10,649 | 10,649 | 10,649 | 10,649 | 10,649 | 10,649 | 10,649 | 8,918 |
| 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 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 |
| 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 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 |
| 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 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 |
| 27 | 331.4 | Transm. & Distribution Mains | 4,014 | 4,014 | 4,014 | 4,460 | 4,460 | 4,460 | 4,906 | 4,906 | 4,906 | 5,352 | 5,352 | 5,352 | 5,798 | 4,769 |
| 28 | 333.4 | Services | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 |
| 29 | 334.4 | Meters & Meter Installations | 2,096 | 2,096 | 2,096 | 4,034 | 4,034 | 4,034 | 5,972 | 5,972 | 5,972 | 7,910 | 7,910 | 7,910 | 9,848 | 5,376 |
| 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 | 1,243 | 1,268 | 1,300 | 1,362 | 1,412 | 1,452 | 1,491 | 1,521 | 1,548 | 1,597 | 1,623 | 1,648 | 1,679 | 1,473 |
| 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 | 25,937 | 25,962 | 25,994 | 28,648 | 28,698 | 33,238 | 35,869 | 35,899 | 35,926 | 38,567 | 38,593 | 38,618 | 41,241 | 33,322 |
| 47 | | Subtotal Land & Land Rights | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 |

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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

Friendly Center - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 Historic or Projected

108 6408 FWS Friendly Center - Water
 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.

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

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

h2

| Schedule of Water Accumulated Depreciation By Primary Account-2005 | | | | | | | | | | | | | | | | |
|--|-----------|-----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|---------------|---------------|---------------|----------------------|
| Monthly Accumulated Depreciation Balances - per books - 2005 | | | | | | | | | | | | | | | | |
| Line No. | Acc't 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 | 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 | Dist. 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 |

108
6408
Friendly Center - Water
Docket No. 060368-WS
Schedule Year Ended: 2005
Historic [X] or Projected []

Input field
FWS
Friendly Center - Water
Explanation: Provide Accumulated Depreciation balances by account for the period beginning 12/31/04 through 12/31/05, and 13 month average for 2005

Schedule:
Page: 2 of 8
Preparer: <name>

Florida Public Service Commission

25a

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Friendly Center

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 | | | | | | | | | |
| | | | | =input field | | | | | |
| Friendly Center - Water | | 108 | 6408 | FWS | Friendly Center - 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 | (8) 06/30/06 |
| 1 | | INTANGIBLE PLANT | | | | | | | Linked |
| 2 | 301.1 | Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 | Franchises | 0 | 0 | 0 | 0 | 0 | 27 | 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 | 3,282 | 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 | 1,437 | 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 | 99 | 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 | 2,341 | 0 |
| 20 | 320.3 | Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 37 | 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 | 1,748 | 0 |
| 27 | 331.4 | Transm. & Distribution Mains | 0 | 0 | 0 | 0 | 0 | 1,020 | 0 |
| 28 | 333.4 | Services | 0 | 0 | 0 | 0 | 0 | 533 | 0 |
| 29 | 334.4 | Meters & Meter Installations | 0 | 0 | 0 | 0 | 0 | 674 | 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 | 303.6 | 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 | 11,199 | 0 |

26

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

Florida Public Service Commission

Friendly Center
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 | 10,235 | NA |
| 2004 | | | |
| 46 | Additions | 278 | NA |
| 47 | Retirements | 0 | NA |
| 48 | Adjustments | 0 | NA |
| 49 | 12/31/04 Balance | 10,513 | NA |
| 2005 | | | |
| 50 | Additions | 576 | NA |
| 51 | Retirements | (439) | NA |
| 52 | Adjustments | 12 | NA |
| 53 | 12/31/05 Balance | 10,662 | NA |
| 2006 | | | |
| 54 | Additions | 726 | NA |
| 55 | Retirements | (1,110) | NA |
| 56 | Adjustments | 89 | NA |
| 57 | 12/31/06 Balance | 10,367 | NA |
| 2007 | | | |
| 58 | Additions | 1,187 | NA |
| 59 | Retirements | (884) | NA |
| 60 | Adjustments | 249 | NA |
| 61 | 12/31/07 Balance | 10,918 | NA |

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

| Schedule of Water Accumulated Depreciation By Primary Account- 2004 | | FWS Properties | | | | | | | | Florida Public Service Commission | |
|---|----------|--|-------------------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------------------------------|--|
| Amendatory Order Balances as of 6/30/04 | | | | | | | | | | | |
| Friendly Center - Water | | =input field | | | | | | | | Schedule: A-9 | |
| Docket No. 060368-WS | | Explanation: Provide Accum Depn balances by account for the period beginning | | | | | | | | Page: 5 of 8 | |
| Schedule Year Ended: 2004 | | 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. | | | | | | | | Preparer: <name> | |
| Historic [x] or Projected [] | | The balances as of 6/30/04 should be from the PSC's Amendatory Order issued February 27, 2006. | | | | | | | | | |
| Line No. | Acct No. | (1) AccountName | (2) Prior Year 06/30/04 | (3) 07/31/04 | (4) 08/31/04 | (5) 09/30/04 | (6) 10/31/04 | (7) 11/30/04 | (8) 12/31/04 | | |
| 1 | | INTANGIBLE PLANT | From LOOKUP | | | | | | | | |
| 2 | 301.1 | Organization | 27 | 27 | 27 | 27 | 27 | 27 | 27 | | |
| 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 | 3,044 | 3,044 | 3,044 | 3,044 | 3,044 | 3,044 | 3,044 | | |
| 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 | 1,315 | 1,315 | 1,315 | 1,315 | 1,315 | 1,315 | 1,315 | | |
| 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 | 2,125 | 2,125 | 2,125 | 2,125 | 2,125 | 2,125 | 2,125 | | |
| 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 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | | |
| 27 | 331.4 | Transm. & Distribution Mains | 938 | 938 | 938 | 938 | 938 | 938 | 938 | | |
| 28 | 333.4 | Services | 497 | 497 | 497 | 497 | 497 | 497 | 497 | | |
| 29 | 334.4 | Meters & Meter Installations | 541 | 541 | 541 | 541 | 541 | 541 | 541 | | |
| 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 | 10,235 | 10,235 | 10,235 | 10,235 | 10,235 | 10,235 | 10,235 | | |

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| Schedule of Water Accumulated Depreciation By Primary Account- 2004 | | FWS Properties | | | | | | | Florida Public Service Commission | | |
|--|----------|---|-------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------------------------|--|--|
| Adjusted UPIS Balances- June through December Balances for Depn Exp Calc | | | | | | | | | | | |
| Friendly Center - Water | | Explanation: Provide Adjusted UPIS balances by account for the period beginning | | | | | | | Schedule: A-9 | | |
| Docket No. 060368-WS | | 6/30/04 through the year ended 12/31/04 | | | | | | | Page: UPIS 4 of 8 | | |
| Schedule Year Ended: 2004 | | | | | | | | | Preparer: <name> | | |
| Historic [x] or Projected [] | | | | | | | | | | | |
| 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 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | | |
| 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 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | | |
| 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 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | | |
| 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 | 2,733 | 2,733 | 2,733 | 2,733 | 2,733 | 2,733 | 2,733 | | |
| 15 | 339.2 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 16 | | WATER TREATMENT PLANT | | | | | | | | | |
| 17 | 303.3 | Land & Land Rights | 437 | 437 | 437 | 437 | 437 | 437 | 437 | | |
| 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 | 249 | 249 | | |
| 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 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | | |
| 27 | 331.4 | Transm. & Distribution Mains | 2,168 | 2,168 | 2,168 | 2,168 | 2,168 | 2,168 | 2,232 | | |
| 28 | 333.4 | Services | 917 | 917 | 917 | 917 | 917 | 917 | 917 | | |
| 29 | 334.4 | Meters & Meter Installations | 1,527 | 1,527 | 1,527 | 1,527 | 1,527 | 1,527 | 1,527 | | |
| 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 | 16,678 | 16,678 | 16,678 | 16,678 | 16,678 | 16,927 | 16,991 | | |

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| Schedule of Water Accumulated Depreciation By Primary Account- 2004 | | | | FWS Properties | | | | | |
|---|----------|-----------------------------------|------------------------------------|---|-----------------|-----------------|-----------------|-----------------|-----------------|
| Depreciation Rates for Water Accounts- 2004 | | | | | | | | | |
| Friendly Center - Water | | | | This Schedule shows the Commission Authorized Depreciation rates for 2004 | | | | | |
| Docket No. 060368-WS | | | | | | | | | |
| Schedule Year Ended: 2004 | | | | | | | | | |
| Historic [x] or Projected [] | | | | | | | | | |
| Line No. | Acct No. | (1) Account Name | (2) Annual Rate | (3) 07/31/04 | (4) 08/31/04 | (5) 09/30/04 | (6) 10/31/04 | (7) 11/30/04 | (8) 12/31/04 |
| 1 | | INTANGIBLE PLANT | 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 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 14 | 311.2 | Pumping Equipment | 5.00% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% |
| 15 | 339.2 | Other Plant & Misc. Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 16 | | WATER TREATMENT PLANT | | | | | | | |
| 17 | 303.3 | Land & Land Rights | | | | | | | |
| 18 | 304.3 | Structures & Improvements | 3.03% | 0.25% | 0.25% | 0.25% | 0.25% | 0.25% | 0.25% |
| 19 | 311.3 | Pumping Equipment | 5.00% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% |
| 20 | 320.3 | Water Treatment Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 21 | 339.3 | Other Plant & Misc. Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | |
| 23 | 303.4 | Land & Land Rights | | | | | | | |
| 24 | 304.4 | Structures & Improvements | 3.03% | 0.25% | 0.25% | 0.25% | 0.25% | 0.25% | 0.25% |
| 25 | 311.4 | Pumping Equipment | 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% |

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

FWS Properties

Florida Public Service Commission

Friendly Center - 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) July | (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 | | 12 | 12 | 12 | 12 | 12 | 12 | | | | | | | | | | |
| 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 | | 6 | 6 | 6 | 6 | 6 | 6 | | | | | | | | | | |
| 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 | | 11 | 11 | 11 | 11 | 11 | 11 | | | | | | | | | | |
| 15 | 339.2 | Other Plant & Misc. Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | | |
| 16 | | WATER TREATMENT PLANT | | | | | | | | | | | | | | | | | |
| 17 | 303.3 | Land & Land Rights | | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | | |
| 18 | 304.3 | Structures & Improvements | | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | | |
| 19 | 311.3 | Pumping Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | | |
| 20 | 320.3 | Water Treatment Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | | |
| 21 | 339.3 | Other Plant & Misc. Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | | |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | | |
| 24 | 304.4 | Structures & Improvements | | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | | |
| 25 | 311.4 | Pumping Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | | |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | | 4 | 4 | 4 | 4 | 4 | 4 | | | | | | | | | | |
| 27 | 331.4 | Transm. & Distribution Mains | | 4 | 4 | 4 | 4 | 4 | 4 | | | | | | | | | | |
| 28 | 333.4 | Services | | 2 | 2 | 2 | 2 | 2 | 2 | | | | | | | | | | |
| 29 | 334.4 | Meters & Meter Installations | | 6 | 6 | 6 | 6 | 6 | 6 | | | | | | | | | | |
| 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 | | 46 | 46 | 46 | 46 | 46 | 46 | | | | | | | | | | 278 |

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

FWS Properties

Florida Public Service Commission

Friendly Center - Water
Docket No. 060368-WS
Schedule Year Ended: 2004
Historic or Projected

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

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

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

0

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| Schedule of Water Accumulated Depreciation By Primary Account- 2004 Adjustments to Accumulated Depreciation-July through December 2004 | | FWS Properties | | | | | | | | Florida Public Service Commission | |
|---|----------|-----------------------------------|-----|------------|------------|------------|------------|------------|------------|---|---|
| Friendly Center - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected [] | | =input field | | | | | | | | Schedule: A-9 Page: 8 of 8 Preparer: <name> | |
| Explanation: Provide Adjustments to the Accumulated Depreciation Balances in Amendatory Order other than changes resulting from Depreciation Expense, or Plant Retirements. | | | | | | | | | | | |
| Line No. | Acct No. | (1) AccountName | (2) | (3) 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 | 0 | 0 |

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| Line | No. | AccountName | Schedule of Water Accumulated Depreciation By Primary Account - 2004 | | | | | | | | | | | | |
|------|--------|-----------------------------------|--|----------|----------|----------|----------|----------|----------|--------|--------|--------|--------|--------|--------|
| | | | 06/30/04 | 07/31/04 | 08/31/04 | 09/30/04 | 10/31/04 | 11/30/04 | 12/31/04 | 10,235 | 10,281 | 10,327 | 10,374 | 10,420 | 10,466 |
| 1 | | INTANGIBLE PLANT | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| 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 | 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 | 3,044 | 3,056 | 3,068 | 3,080 | 3,093 | 3,105 | 3,117 | 3,117 | 3,117 | 3,117 | 3,117 | 3,117 | 3,117 |
| 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 | 1,315 | 1,321 | 1,328 | 1,334 | 1,341 | 1,347 | 1,354 | 1,354 | 1,354 | 1,354 | 1,354 | 1,354 | 1,354 |
| 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 | 2,125 | 2,136 | 2,148 | 2,159 | 2,171 | 2,182 | 2,193 | 2,193 | 2,193 | 2,193 | 2,193 | 2,193 | 2,193 |
| 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 | 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 | Dist. Reservoirs & Standpipes | 1,748 | 1,752 | 1,756 | 1,760 | 1,764 | 1,768 | 1,772 | 1,772 | 1,772 | 1,772 | 1,772 | 1,772 | 1,772 |
| 27 | 331.4 | Transm. & Distribution Mains | 938 | 942 | 946 | 950 | 954 | 958 | 962 | 962 | 962 | 962 | 962 | 962 | 962 |
| 28 | 333.4 | Services | 497 | 499 | 501 | 503 | 505 | 507 | 508 | 508 | 508 | 508 | 508 | 508 | 508 |
| 29 | 334.4 | Meters & Meter Installations | 541 | 547 | 554 | 560 | 566 | 573 | 579 | 579 | 579 | 579 | 579 | 579 | 579 |
| 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 | 10,235 | 10,281 | 10,327 | 10,374 | 10,420 | 10,466 | 10,513 | 10,513 | 10,513 | 10,513 | 10,513 | 10,513 | 10,513 |

Schedule: A-9
 Page: 4 of 8
 Preparer: <name>
 Florida Public Service Commission

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.

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

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

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

Florida Public Service Commission

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

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

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

| Line No. | Acct No. | (1) Account Name | (2) 12/31/04 | (3) 01/31/05 | (4) 02/28/05 | (5) 03/31/05 | (6) 04/30/05 | (7) 05/31/05 | (8) 06/30/05 | (9) 07/31/05 | (10) 08/31/05 | (11) 09/30/05 | (12) 10/31/05 | (13) 11/30/05 | (14) 12/31/05 | (15) Average Balance |
|----------|----------|-----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|------------------|------------------|-------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 | Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 | Franchises | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| 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 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 |
| 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 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 |
| 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 | 2,733 | 2,733 | 2,733 | 2,733 | 2,733 | 2,733 | 2,733 | 2,733 | 2,733 | 2,733 | 6,149 | 6,149 | 6,149 | 3,521 |
| 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 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 |
| 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 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 |
| 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 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 |
| 27 | 331.4 | Transm. & Distribution Mains | 2,232 | 2,232 | 2,232 | 2,232 | 2,232 | 2,232 | 2,232 | 2,232 | 2,232 | 2,232 | 2,232 | 2,232 | 2,232 | 2,232 |
| 28 | 333.4 | Services | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 |
| 29 | 334.4 | Meters & Meter Installations | 1,527 | 1,527 | 1,527 | 1,527 | 1,527 | 1,527 | 1,527 | 1,527 | 1,527 | 1,527 | 1,527 | 1,527 | 1,691 | 1,540 |
| 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 | 16,991 | 16,991 | 16,991 | 16,991 | 16,991 | 16,991 | 16,991 | 16,991 | 16,991 | 16,991 | 20,407 | 20,407 | 20,571 | 17,792 |

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| Schedule of Water Accumulated Depreciation By Primary Account- 2005 | | | | | | | | | | | | | Florida Public Service Commission | | |
|---|----------|-----------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|----------|----------|--|------------------------|-----------------|
| Depreciation Expense- 2005 | | | | | | | | | | | | | Schedule: A-9 | | |
| Friendly Center - Water | | | | | | | | | | | | | Page: 6 of 8 | | |
| Docket No. 060368-WS | | | | | | | | | | | | | Preparer: <name> | | |
| Schedule Year Ended: 2005 | | | | | | | | | | | | | Explanation: Provide the monthly Depreciation Expense for 2005 | | |
| Historic [X] or Projected [] | | | | | | | | | | | | | | | |
| Line No. | Acct No. | (1) AccountName | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Test Year End Dec | (14) 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 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 146 |
| 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 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 77 |
| 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 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 26 | 26 | 26 | 179 |
| 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 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 47 |
| 27 | 331.4 | Transm. & Distribution Mains | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 50 |
| 28 | 333.4 | Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 334.4 | Meters & Meter Installations | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 77 |
| 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 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 59 | 59 | 59 | 576 |

37

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

Florida Public Service Commission

Friendly Center - Water

=input field

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

Docket No. 060368-WS Explanation: Provide Retirements for 2005

Schedule Year Ended: 2005

Historic [x] or Projected []

| Line No. | Acct No. | (1) AccountName | (2) | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) 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 | (439) | (439) |
| 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 | (439) | (439) |

38

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

Florida Public Service Commission

Friendly Center - 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 | Test Year End 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 | 340.5.1 | 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 |

39

Schedule of Water Accumulated Depreciation By Primary Account- 2005

Adjusted Accumulated Depreciation Balances - December 2004 through December 2005

Florida Public Service Commission

Friendly Center - Water
Docket No. 060368-WS

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

Schedule Year Ended: 2005
Historic [X] or Projected []

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 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| 3 | 302.1 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 27 | 0 | 27 | 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 | 3,117 | 3,129 | 3,141 | 3,153 | 3,165 | 3,178 | 3,190 | 3,202 | 3,214 | 3,226 | 3,238 | 3,250 | 3,263 | 3,190 |
| 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 | 1,354 | 1,360 | 1,366 | 1,373 | 1,379 | 1,386 | 1,392 | 1,398 | 1,405 | 1,411 | 1,418 | 1,424 | 1,431 | 1,392 |
| 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 | 2,193 | 2,205 | 2,216 | 2,227 | 2,239 | 2,250 | 2,262 | 2,273 | 2,284 | 2,296 | 2,321 | 2,347 | 2,373 | 2,268 |
| 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 | 1,772 | 1,776 | 1,779 | 1,783 | 1,787 | 1,791 | 1,795 | 1,799 | 1,803 | 1,807 | 1,811 | 1,815 | 1,819 | 1,795 |
| 27 | 331.4 | Transm. & Distribution Mains | 962 | 966 | 970 | 975 | 979 | 983 | 987 | 991 | 995 | 999 | 1,004 | 1,008 | 1,012 | 987 |
| 28 | 333.4 | Services | 508 | 508 | 508 | 508 | 508 | 508 | 508 | 508 | 508 | 508 | 508 | 508 | 508 | 508 |
| 29 | 334.4 | Meters & Meter Installations | 579 | 586 | 592 | 598 | 605 | 611 | 617 | 624 | 630 | 636 | 643 | 649 | 656 | 649 |
| 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 | 10,513 | 10,557 | 10,601 | 10,646 | 10,690 | 10,734 | 10,779 | 10,823 | 10,868 | 10,912 | 10,971 | 11,029 | 10,650 | 10,752 |
| | | | TRUE | | | | | | | | | | | | | 10,650 |

40a

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Friendly Center

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 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| 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 | 3,117 | 3,129 | 3,141 | 3,153 | 3,165 | 3,178 | 3,190 | 3,202 | 3,214 | 3,226 | 3,238 | 3,250 | 3,263 | 3,190 |
| 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 | 1,354 | 1,360 | 1,366 | 1,373 | 1,379 | 1,386 | 1,392 | 1,398 | 1,405 | 1,411 | 1,418 | 1,424 | 1,431 | 1,392 |
| 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 | 2,193 | 2,205 | 2,216 | 2,227 | 2,239 | 2,250 | 2,262 | 2,273 | 2,284 | 2,296 | 2,321 | 2,347 | 2,373 | 2,268 |
| 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 | 1,772 | 1,776 | 1,779 | 1,783 | 1,787 | 1,791 | 1,795 | 1,799 | 1,803 | 1,807 | 1,811 | 1,815 | 1,819 | 1,795 |
| 27 | 331.4 | Transm. & Distribution Mains | 962 | 966 | 970 | 975 | 979 | 983 | 987 | 991 | 995 | 999 | 1,004 | 1,008 | 1,012 | 987 |
| 28 | 333.4 | Services | 508 | 508 | 508 | 508 | 508 | 508 | 508 | 508 | 508 | 508 | 508 | 508 | 508 | 508 |
| 29 | 334.4 | Meters & Meter Installations | 579 | 586 | 592 | 598 | 605 | 611 | 617 | 624 | 630 | 636 | 643 | 649 | 656 | 584 |
| 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 | 3 | 7 | 12 | 2 |
| 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 | 10,513 | 10,557 | 10,601 | 10,646 | 10,690 | 10,734 | 10,779 | 10,823 | 10,868 | 10,912 | 10,974 | 11,037 | 10,662 | 10,753 |
| 47 | | Subtotal Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

407

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

Florida Public Service Commission

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

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

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

| Line No. | Acct No. | (1) Account Name | (2) 12/31/05 | (3) 01/31/06 | (4) 02/28/06 | (5) 03/31/06 | (6) 04/30/06 | (7) 05/31/06 | (8) 06/30/06 | (9) 07/31/06 | (10) 08/31/06 | (11) 09/30/06 | (12) 10/31/06 | (13) 11/30/06 | (14) 12/31/06 | (15) Average Balance |
|----------|----------|-----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|------------------|------------------|-------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 | Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 | Franchises | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| 4 | 339.1 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 27 | 0 | 27 | 27 | 27 | 27 | 27 |
| 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 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 4,809 | 6,745 | 4,958 |
| 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 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 |
| 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 | 6,149 | 6,149 | 6,149 | 6,149 | 6,149 | 6,149 | 6,149 | 6,149 | 6,149 | 6,149 | 6,149 | 6,149 | 6,149 | 6,149 |
| 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 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 |
| 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 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 |
| 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 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 |
| 27 | 331.4 | Transm. & Distribution Mains | 2,232 | 2,232 | 2,232 | 2,232 | 2,232 | 2,232 | 2,826 | 2,826 | 2,826 | 3,420 | 3,420 | 3,420 | 4,014 | 2,780 |
| 28 | 333.4 | Services | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 |
| 29 | 334.4 | Meters & Meter Installations | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,826 | 1,826 | 1,826 | 1,961 | 1,961 | 1,961 | 2,096 | 1,816 |
| 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 | 20,571 | 20,571 | 20,571 | 20,571 | 20,571 | 20,571 | 21,300 | 21,300 | 21,300 | 22,029 | 22,029 | 22,029 | 24,694 | 21,393 |

14

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

Florida Public Service Commission

Friendly Center - 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 | | | | (8) May | (9) Jun | (10) Jul | (11) Aug | | | (12) Sep | (13) Oct | (14) Nov | (14) Dec | |
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | | | | | | | |
| 2 | 301.1 | Organization | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 2.50% | 40 | |
| 3 | 302.1 | Franchises | 2.50% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 2.50% | 40 | |
| 4 | 339.1 | Other Plant & Misc. Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 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% | 0.26% | 0.26% | 0.26% | 0.26% | 0.26% | 0.26% | 0.26% | 0.26% | 0.26% | 0.26% | 0.26% | 3.13% | 32 | |
| 8 | 305.2 | Collect. & Impound Reservoirs | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.17% | 0.17% | 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% | 0.00% | 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 | |
| 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% | 3.33% | | |
| 11 | 308.2 | Infiltration Galleries & Tunnels | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 2.50% | 40 | |
| 12 | 309.2 | Supply Mains | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 2.86% | 35 | |
| 13 | 310.2 | Power Generation Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 5.00% | 20 | |
| 14 | 311.2 | Pumping Equipment | 5.00% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 5.00% | 20 | |
| 15 | 339.2 | Other Plant & Misc. Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.46% | 0.46% | 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% | 0.25% | 0.26% | 0.26% | 0.26% | 0.26% | 0.26% | 0.26% | 0.26% | 0.26% | 0.26% | 0.26% | 0.26% | 3.13% | 32 | |
| 19 | 311.3 | Pumping Equipment | 5.00% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 5.00% | 20 | |
| 20 | 320.3 | Water Treatment Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.38% | 0.38% | 0.38% | 0.38% | 0.38% | 0.38% | 0.38% | 0.38% | 0.38% | 0.38% | 0.38% | 4.55% | 22 | |
| 21 | 339.3 | Other Plant & Misc. Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.46% | 0.46% | 0.46% | 0.46% | 0.46% | 0.46% | 0.46% | 0.46% | 0.46% | 0.46% | 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% | 0.25% | 0.26% | 0.26% | 0.26% | 0.26% | 0.26% | 0.26% | 0.26% | 0.26% | 0.26% | 0.26% | 0.26% | 3.13% | 32 | |
| 25 | 311.4 | Pumping Equipment | 5.00% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 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% | 0.23% | 0.23% | 0.23% | 2.70% | 37 | |
| 27 | 331.4 | Transm. & Distribution Mains | 2.22% | 0.19% | 0.19% | 0.19% | 0.19% | 0.19% | 0.19% | 0.19% | 0.19% | 0.19% | 0.19% | 0.19% | 0.19% | 0.19% | 0.19% | 0.19% | 0.19% | 2.33% | 43 | |
| 28 | 333.4 | Services | 2.50% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 2.50% | 40 | |
| 29 | 334.4 | Meters & Meter Installations | 5.00% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 5.00% | 20 | |
| 30 | 335.4 | Hydrants | 0.00% | 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% | 0.19% | 0.19% | 2.22% | 45 | |
| 31 | 336.4 | Backflow Prevention | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 6.67% | 15 | |
| 32 | 339.4 | Other Plant & Misc. Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.33% | 0.33% | 0.33% | 0.33% | 0.33% | 0.33% | 0.33% | 0.33% | 0.33% | 0.33% | 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% | 0.25% | 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 | |
| 36 | 340.5 | Office Furniture & Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 6.67% | 15 | |
| 37 | 340.51 | Computer Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 16.67% | 6 | |
| 38 | 341.5 | Transportation Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 16.67% | 6 | |
| 39 | 342.5 | Stores Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.46% | 0.46% | 0.46% | 0.46% | 0.46% | 0.46% | 0.46% | 0.46% | 0.46% | 0.46% | 0.46% | 5.56% | 18 | |
| 40 | 343.5 | Tools, Shop & Garage Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.52% | 0.52% | 0.52% | 0.52% | 0.52% | 0.52% | 0.52% | 0.52% | 0.52% | 0.52% | 0.52% | 6.25% | 16 | |
| 41 | 344.5 | Laboratory Equipment | 6.67% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 6.67% | 15 | |
| 42 | 345.5 | Power Operated Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.69% | 0.69% | 0.69% | 0.69% | 0.69% | 0.69% | 0.69% | 0.69% | 0.69% | 0.69% | 0.69% | 8.33% | 12 | |
| 43 | 346.5 | Communication Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 10.00% | 10 | |
| 44 | 347.5 | Miscellaneous Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 6.67% | 15 | |
| 45 | 348.5 | Other Tangible Plant | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 10.00% | 10 | |

42

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

Florida Public Service Commission

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

Explanation: Provide the monthly Depreciation Expense for 2006

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

| Line No. | Acct No. | (1) AccountName | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|----------|----------|-----------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------------|------|
| | | | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | 2006 Total | |
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 | Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 | Franchises | 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 | 1 |
| 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 | 12 | 12 | 12 | 12 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 18 | 154 |
| 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 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 77 |
| 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 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 307 |
| 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 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 8 |
| 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 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 7 | 7 | 7 | 8 | 65 |
| 28 | 333.4 | Services | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 23 |
| 29 | 334.4 | Meters & Meter Installations | 7 | 7 | 7 | 7 | 7 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 9 | 91 |
| 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 | 57 | 57 | 57 | 57 | 59 | 61 | 61 | 61 | 62 | 62 | 62 | 62 | 69 | 726 |

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

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

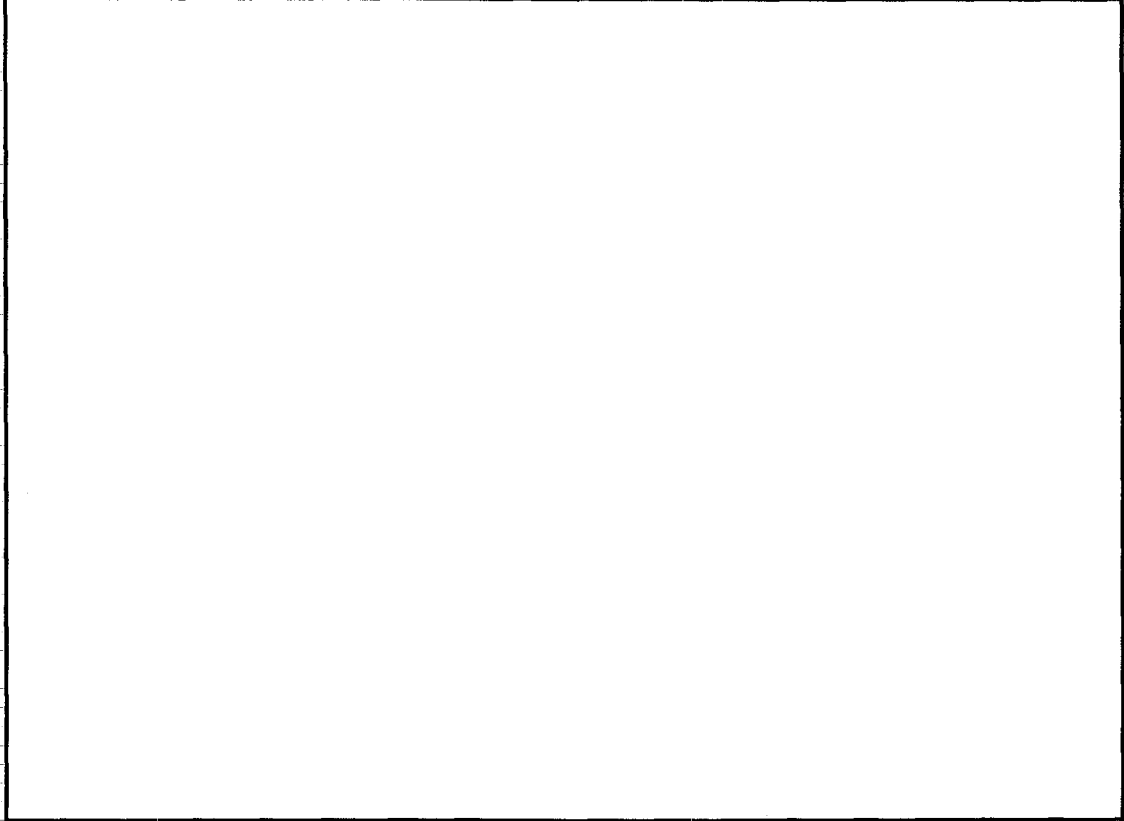
[] =input field
Explanation: Provide Retirements for 2006

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) 2006 Total |
|----------|----------|-----------------------------------|-----|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|------------------------------|-----------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 | Organization | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 | Franchises | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 | Other Plant & Misc. Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 | Structures & Improvements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 | Collect. & Impound Reservoirs | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (564) | (564) |
| 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 | (73) | 0 | 0 | (73) | 0 | 0 | (73) | (219) |
| 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 | (109) | 0 | 0 | (109) | 0 | 0 | (109) | (327) |
| 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 | (182) | 0 | 0 | (182) | 0 | 0 | (746) | (1,110) |

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



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Schedule of Water Accumulated Depreciation By Primary Account- 2006
 Adjusted Accumulated Depreciation Balances - December 2005 through December 2006

Florida Public Service Commission

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

Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning 12/31/05 through the year ended 12/31/06., and 13 month averages.

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

| Line No | Acct No | (1) Account Name | (2) 12/31/05 | (3) 01/31/06 | (4) 02/28/06 | (5) 03/31/06 | (6) 04/30/06 | (7) 05/31/06 | (8) 06/30/06 | (9) 07/31/06 | (10) 08/31/06 | (11) 09/30/06 | (12) 10/31/06 | (13) 11/30/06 | (14) 12/31/06 | (15) Average Balance |
|---------|---------|-----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|------------------|------------------|-------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 | Organization | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| 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 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 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 | 3,263 | 3,275 | 3,287 | 3,299 | 3,311 | 3,324 | 3,336 | 3,349 | 3,361 | 3,374 | 3,386 | 3,399 | 2,852 | 3,294 |
| 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 | 1,431 | 1,437 | 1,443 | 1,450 | 1,456 | 1,463 | 1,469 | 1,476 | 1,482 | 1,488 | 1,495 | 1,501 | 1,508 | 1,469 |
| 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 | 2,373 | 2,398 | 2,424 | 2,450 | 2,475 | 2,501 | 2,526 | 2,552 | 2,578 | 2,603 | 2,629 | 2,655 | 2,680 | 2,526 |
| 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 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 3 |
| 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 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 |
| 27 | 331.4 | Transm. & Distribution Mains | 1,012 | 1,016 | 1,020 | 1,024 | 1,028 | 1,033 | 965 | 971 | 976 | 910 | 916 | 923 | 858 | 973 |
| 28 | 333.4 | Services | 508 | 510 | 512 | 514 | 516 | 518 | 520 | 522 | 524 | 526 | 528 | 529 | 531 | 520 |
| 29 | 334.4 | Meters & Meter Installations | 217 | 224 | 231 | 238 | 245 | 252 | 151 | 159 | 166 | 65 | 74 | 82 | (18) | 161 |
| 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 | 10,650 | 10,707 | 10,764 | 10,822 | 10,879 | 10,938 | 10,816 | 10,877 | 10,937 | 10,818 | 10,880 | 10,942 | 10,265 | 10,792 |
| | | | TRUE | | | | | | | | | | | | 10,265.27 | |

46a

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
 Friendly Center
 Docket No. 060368-WS
 Schedule Year Ending 12/31/06
 Historical [] Projected [X]

Florida Public Service Commission

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

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

| Line No. | Acct No. | (1) Account Name | (2) Prior Year 12/31/05 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) Average Balance |
|----------|----------|-----------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|----------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 | Organization | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| 3 | 302.1 | Franchises | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 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 | 3,263 | 3,275 | 3,287 | 3,299 | 3,311 | 3,324 | 3,336 | 3,349 | 3,361 | 3,374 | 3,386 | 3,399 | 2,852 | 3,294 |
| 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 | 1,431 | 1,437 | 1,443 | 1,450 | 1,456 | 1,463 | 1,469 | 1,476 | 1,482 | 1,488 | 1,495 | 1,501 | 1,508 | 1,469 |
| 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 | 2,373 | 2,398 | 2,424 | 2,450 | 2,475 | 2,501 | 2,526 | 2,552 | 2,578 | 2,603 | 2,629 | 2,655 | 2,680 | 2,526 |
| 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 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 3 |
| 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 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 |
| 27 | 331.4 | Transm. & Distribution Mains | 1,012 | 1,016 | 1,020 | 1,024 | 1,028 | 1,033 | 965 | 971 | 976 | 910 | 916 | 923 | 858 | 973 |
| 28 | 333.4 | Services | 508 | 510 | 512 | 514 | 516 | 518 | 520 | 522 | 524 | 526 | 528 | 529 | 531 | 520 |
| 29 | 334.4 | Meters & Meter Installations | 217 | 224 | 231 | 238 | 245 | 252 | 151 | 159 | 166 | 65 | 74 | 82 | (18) | 161 |
| 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 | 12 | 17 | 22 | 27 | 33 | 40 | 47 | 54 | 62 | 69 | 77 | 84 | 101 | 50 |
| 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 | 10,662 | 10,724 | 10,786 | 10,849 | 10,912 | 10,977 | 10,863 | 10,931 | 10,999 | 10,887 | 10,957 | 11,026 | 10,367 | 10,842 |
| 47 | | Subtotal Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

477

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

Florida Public Service Commission

Friendly Center - 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 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| 4 | 339.1 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 | Structures & Improvements | 6,745 | 6,745 | 6,745 | 6,953 | 6,953 | 6,953 | 7,161 | 7,161 | 7,161 | 7,369 | 7,369 | 7,369 | 7,577 | 7,097 |
| 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 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 | 2,312 |
| 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 | 6,149 | 6,149 | 6,149 | 6,149 | 6,149 | 10,649 | 10,649 | 10,649 | 10,649 | 10,649 | 10,649 | 10,649 | 10,649 | 8,918 |
| 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 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 |
| 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 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 |
| 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 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 |
| 27 | 331.4 | Transm. & Distribution Mains | 4,014 | 4,014 | 4,014 | 4,460 | 4,460 | 4,460 | 4,906 | 4,906 | 4,906 | 5,352 | 5,352 | 5,352 | 5,798 | 4,769 |
| 28 | 333.4 | Services | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 |
| 29 | 334.4 | Meters & Meter Installations | 2,096 | 2,096 | 2,096 | 4,034 | 4,034 | 4,034 | 5,972 | 5,972 | 5,972 | 7,910 | 7,910 | 7,910 | 9,848 | 5,376 |
| 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 | 24,694 | 24,694 | 24,694 | 27,286 | 27,286 | 31,786 | 34,378 | 34,378 | 34,378 | 36,970 | 36,970 | 36,970 | 39,562 | 31,850 |

47

Schedule of Water Accumulated Depreciation By Primary Account- 2007

| Line | Acct | Account Name | Annual Rate | Monthly Rates | | | | | | | | | | | | |
|------|--------|-----------------------------------|-------------|---------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| | | | | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | |
| 1 | | INTANGIBLE PLANT | 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 | 301.1 | Organization | 2.50% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% |
| 3 | 302.1 | Franchises | 2.50% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 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% |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | 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% |
| 7 | 304.2 | Structures & Improvements | 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. & Impound Reservoirs | 2.00% | 0.17% | 0.17% | 0.17% | 0.17% | 0.17% | 0.17% | 0.17% | 0.17% | 0.17% | 0.17% | 0.17% | 0.17% | 0.17% |
| 9 | 306.2 | Lake, River & Other Intakes | 2.50% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% |
| 10 | 307.2 | Wells & Springs | 3.33% | 0.28% | 0.28% | 0.28% | 0.28% | 0.28% | 0.28% | 0.28% | 0.28% | 0.28% | 0.28% | 0.28% | 0.28% | 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% |
| 12 | 309.2 | Supply Mains | 2.86% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 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% |
| 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% |
| 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% |
| 16 | | WATER TREATMENT PLANT | | | | | | | | | | | | | | |
| 17 | 303.3 | Land & Land Rights | 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% |
| 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% |
| 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% |
| 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% |
| 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% |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | 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% |
| 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% |
| 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% |
| 26 | 330.4 | 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% |
| 27 | 331.4 | Transm. & Distribution Mains | 2.33% | 0.19% | 0.19% | 0.19% | 0.19% | 0.19% | 0.19% | 0.19% | 0.19% | 0.19% | 0.19% | 0.19% | 0.19% | 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% |
| 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% |
| 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% |
| 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% |
| 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% |
| 33 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 34 | 303.5 | Land & Land Rights | 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% |
| 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% |
| 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% |
| 37 | 340.51 | Computer Equipment | 16.67% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 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% |
| 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% |
| 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% |
| 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% |
| 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% |
| 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% |
| 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% |
| 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% |

Friendly Center - Water
 Docket No. 060368-WS
 This Schedule shows the Depreciation rates based on Guideline Lives

Schedule: A-9
 Page: 26
 Preparer: <name>

Florida Public Service Commission

Schedule Year Ended: 2007
 Historic [] or Projected [x]

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

Florida Public Service Commission

Friendly Center - 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 | 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 | 18 | 18 | 18 | 18 | 18 | 19 | 19 | 19 | 19 | 19 | 19 | 20 | 223 | |
| 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 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 77 | |
| 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 | 26 | 26 | 26 | 26 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 457 | |
| 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 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 11 | |
| 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 | 8 | 8 | 9 | 9 | 9 | 10 | 10 | 10 | 10 | 10 | 10 | 11 | 112 | |
| 28 | 333.4 | Services | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 23 | |
| 29 | 334.4 | Meters & Meter Installations | 9 | 9 | 17 | 17 | 17 | 25 | 25 | 25 | 33 | 33 | 33 | 41 | 282 | |
| 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 | 69 | 69 | 79 | 79 | 97 | 107 | 107 | 107 | 116 | 116 | 116 | 126 | 1,186.95 | 1,186.95 |

bt

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

Florida Public Service Commission

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

[] =input field
Explanation: Provide Retirements for 2007

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 | (167) | 0 | 0 | (167) | 0 | 0 | (167) | 0 | 0 | (167) | (668) |
| 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 | (54) | 0 | 0 | (54) | 0 | 0 | (54) | 0 | 0 | (54) | (216) |
| 28 | 333.4 | Services | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 334.4 | Meters & Meter Installations | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 335.4 | Hydrants | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | 336.4 | Backflow Prevention | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 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 | (221) | 0 | 0 | (221) | 0 | 0 | (221) | 0 | 0 | (221) | (884) |

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| Schedule of Water Accumulated Depreciation By Primary Account- 2007 Adjustments to Accumulated Depreciation-2007 | | | | | | | | | | | | | | Florida Public Service Commission | | |
|---|----------|-----------------------------------|-----|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|---|-------------|-----------------------|
| Friendly Center - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic <input type="checkbox"/> or Projected <input checked="" type="checkbox"/> | | | | | | | | | | | | | | Schedule: A-9 Page: 8 of 8 Preparer: <name> | | |
| Explanation: Provide Adjustments to the Accumulated Depreciation Balances in Amendatory Order other than changes resulting from Depreciation Expense, or Plant Retirements. | | | | | | | | | | | | | | | | |
| Line No. | Acct No. | (1) AccountName | (2) | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) 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

Friendly Center - 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 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| 3 | 302.1 | Franchises | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 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 | 2,852 | 2,870 | 2,888 | 2,739 | 2,757 | 2,775 | 2,626 | 2,645 | 2,664 | 2,516 | 2,535 | 2,554 | 2,407 | 2,679 |
| 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 | 1,508 | 1,514 | 1,521 | 1,527 | 1,533 | 1,540 | 1,546 | 1,553 | 1,559 | 1,565 | 1,572 | 1,578 | 1,585 | 1,546 |
| 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 | 2,680 | 2,706 | 2,731 | 2,757 | 2,783 | 2,827 | 2,871 | 2,916 | 2,960 | 3,004 | 3,049 | 3,093 | 3,138 | 2,886 |
| 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 | 8 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 13 |
| 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 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 |
| 27 | 331.4 | Transm. & Distribution Mains | 858 | 866 | 873 | 828 | 837 | 845 | 801 | 810 | 820 | 776 | 787 | 797 | 754 | 819 |
| 28 | 333.4 | Services | 531 | 533 | 535 | 537 | 539 | 541 | 543 | 545 | 547 | 549 | 550 | 552 | 554 | 543 |
| 29 | 334.4 | Meters & Meter Installations | (18) | (10) | (1) | 16 | 33 | 49 | 74 | 99 | 124 | 157 | 190 | 223 | 264 | 92 |
| 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 | 10,265.27 | 10,334 | 10,403 | 10,261 | 10,339 | 10,437 | 10,322 | 10,429 | 10,536 | 10,431 | 10,547 | 10,664 | 10,568 | 10,426 |
| | | | TRUE | | | | | | | | | | | | | TRUE |

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Friendly Center

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 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| 3 | 302.1 | Franchises | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 1 |
| 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 | 2,852 | 2,870 | 2,888 | 2,739 | 2,757 | 2,775 | 2,626 | 2,645 | 2,664 | 2,516 | 2,535 | 2,554 | 2,407 | 2,679 |
| 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 | 1,508 | 1,514 | 1,521 | 1,527 | 1,533 | 1,540 | 1,546 | 1,553 | 1,559 | 1,565 | 1,572 | 1,578 | 1,585 | 1,546 |
| 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 | 2,680 | 2,706 | 2,731 | 2,757 | 2,783 | 2,827 | 2,871 | 2,916 | 2,960 | 3,004 | 3,049 | 3,093 | 3,138 | 2,886 |
| 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 | 8 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 13 |
| 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 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 |
| 27 | 331.4 | Transm. & Distribution Mains | 858 | 856 | 873 | 828 | 837 | 845 | 801 | 810 | 820 | 776 | 787 | 797 | 754 | 819 |
| 28 | 333.4 | Services | 531 | 533 | 535 | 537 | 539 | 541 | 543 | 545 | 547 | 549 | 550 | 552 | 554 | 543 |
| 29 | 334.4 | Meters & Meter Installations | (18) | (10) | (1) | 16 | 33 | 49 | 74 | 99 | 124 | 157 | 190 | 223 | 264 | 92 |
| 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 | 101 | 119 | 137 | 156 | 175 | 196 | 216 | 237 | 259 | 281 | 304 | 327 | 350 | 220 |
| 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 | 10,367 | 10,453 | 10,540 | 10,417 | 10,515 | 10,632 | 10,539 | 10,667 | 10,795 | 10,712 | 10,851 | 10,990 | 10,918 | 10,646 |
| 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 | | | | | | | | | | Florida Public Service Commission | |
|--|------------------------------|----------|----------|----------|-----------------|----------|----------|----------|--|-----------------------------------|--|
| June through December CIAC Balances per Books - 2004 | | | | | | | | | | Schedule: A-12 | |
| Friendly Center - Water | | | | | | | | | | Page: 2 of | |
| Docket No. 060368-WS | | | | | | | | | | Preparer: | |
| Schedule Year Ended: 2004 | | | | | | | | | | | |
| Historic [X] or Projected [] | | | | | | | | | | | |
| Line No. | (1) Description | (2) | (3) | (4) | (5) Input field | (6) | (7) | (8) | | | |
| | | 06/30/04 | 07/31/04 | 08/31/04 | FWS | 10/31/04 | 11/30/04 | 12/31/04 | | | |
| Explanation: Provide the CIAC Balances 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. | | | | | | | | | | | |
| 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 | | | |

| Schedule of Water Contributions In Aid of Construction by Classification- 2005 | | | | | | | | | | Florida Public Service Commission | | | | | |
|--|------------------------------|-------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------------------------------|---------------|---------------|---------------|-----------------------------|----------------------|
| CIAC Balances per Books- 2005 | | | | | | | | | | Schedule: A-12 | | | | | |
| Friendly Center - Water | | | | | | | | | | Page: 2 of | | | | | |
| Docket No. 060366-W5 | | | | | | | | | | Preparer: | | | | | |
| Schedule Year Ended: 2005 | | | | | | | | | | | | | | | |
| Historic [x] or Projected [] | | | | | | | | | | | | | | | |
| Line No. | Description | (2) Prior Year 12/31/04 | (3) 01/31/05 | (4) 02/28/05 | (5) 03/31/05 | (6) 04/30/05 | (7) 05/31/05 | (8) 06/30/05 | (9) 07/31/05 | (10) 08/31/05 | (11) 09/30/05 | (12) 10/31/05 | (13) 11/30/05 | (14) Test Year End 12/31/05 | (15) Average Balance |
| | Cash CIAC: | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Meter Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Total Cash CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Property CIAC: | | | | | | | | | | | | | | |
| 6 | Dist Reservoirs & Standpipes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | T&D Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Meters/Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | Total Property CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Total Water CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Friendly Center

Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: A-12

Page: 2 of 5

Preparer: Robert M. Griffin

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

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

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

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| Schedule of Water Contributions in Aid of Construction by Classification- 2006 | | | | | | |
|--|------------------------------|---|----------|--------------|-------------------------|--------------|
| CIAC Balances per Books- 2006 | | | | | | |
| | | | | =Input field | | |
| Friendly Center - Water | | 271 | 6408 | FWS | Friendly Center - Water | |
| Docket No. 060368-WS | | Explanation: Provide the CIAC Balances by month by Classification | | | | |
| Schedule Year Ended: 2006 | | for 2006 | | | | |
| Historic [x] or Projected [x] | | | | | | |
| | | (2) | (3) | (4) | (5) | (6) |
| Line No. | Description | 12/31/05 | 01/31/06 | 02/28/06 | 03/31/06 | 04/30/06 |
| | | | | | | 05/31/06 |
| | Cash CIAC: | | | | | from Adj Bal |
| 1 | Water Treatment Equipment | 0 | 0 | 0 | 0 | 3,247 |
| 2 | Meter Fees | 0 | 0 | 0 | 0 | 2,741 |
| 3 | Main Extension Charge | 0 | 0 | 0 | 0 | 2,269 |
| 4 | Service Installation Fees | 0 | 0 | 0 | 0 | 589 |
| 5 | Total Cash CIAC | 0 | 0 | 0 | 0 | 8,846 |
| | Property CIAC: | | | | | from Adj Bal |
| 6 | Dist Reservoirs & Standpipes | 0 | 0 | 0 | 0 | 0 |
| 7 | T&D Mains | 0 | 0 | 0 | 0 | 0 |
| 8 | Services | 0 | 0 | 0 | 0 | 0 |
| 9 | Meters/Meter Installation | 0 | 0 | 0 | 0 | 0 |
| 10 | Hydrants | 0 | 0 | 0 | 0 | 0 |
| 11 | Total Property CIAC | 0 | 0 | 0 | 0 | 0 |
| 12 | Total Water CIAC | 0 | 0 | 0 | 0 | 8,846 |

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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

Friendly Center
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 | 7,467 | NA |
| 2004 | | | |
| 35 | Additions | 1,379 | NA |
| 36 | Adjustments | 0 | NA |
| 37 | 12/31/04 Balance | 8,846 | NA |
| 2005 | | | |
| 38 | Additions | 0 | NA |
| 39 | Adjustments | 0 | NA |
| 40 | 12/31/05 Balance | 8,846 | NA |
| 2006 | | | |
| 41 | Additions | 0 | NA |
| 42 | Adjustments | 0 | NA |
| 43 | 12/31/06 Balance | 8,846 | NA |
| 2007 | | | |
| 44 | Additions | 27,580 | NA |
| 45 | Adjustments | 0 | NA |
| 46 | 12/31/07 Balance | 36,426 | 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

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

[] =input field
 Explanation: Calculate CIAC at 6/30/04 based on Nance's WIPs and Amendatory Order.
 Assign WIP 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 |
|----------------------------|--------------------------|-------------------------|-----------------------------|--|---------------------------------|
| Cash CIAC: | | | | | |
| 1 | Capacity Charges 271.1 | H. LOOKUP 196 | | 196 | Water Treatment Equipment |
| 2 | Meter Fees | 2,651 | | 2,651 | Meter Fees |
| 3 | CIAC-1999 Acquisition | 2,343 | | 2,343 | Water Treatment Equipment |
| 4 | Unclaimed Refunds | 8 | | 8 | Water Treatment Equipment |
| 5 | Main Ext Charge | 2,126 | | 2,126 | Main Extension Charge |
| 6 | Serv Install Charge | 143 | | 143 | Service Installation Charge |
| 7 | Total Cash CIAC | 7,467 | 0 | 7,467 | |
| Property CIAC 271.5: 271.5 | | | | | |
| 8 | Dist Res & Standpipes | 330.4 | 0 | 0 | Dist Res & Standpipes |
| 9 | T&D Mains | 331.4 | 0 | 0 | T&D Mains |
| 10 | Services | 333.4 | 0 | 0 | Services |
| 11 | Meter/Meter Installation | 334.4 | 0 | 0 | Meter/Meter Installation |
| 21 | Hydrants | 335.4 | 0 | 0 | Hydrants |
| 22 | Total Property CIAC | 0 | 0 | 0 | |
| 23 | Total Water CIAC | 7,467 | 0 | 7,467 | |
| | | | | should be--> [] | 7,467 <diff |

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

| Line No. | Description | Amendatory Order Balances as Calculated |
|----------------|---------------------------|---|
| Cash CIAC: | | |
| 24 | Water Treatment Equipment | 2,547 |
| 25 | Meter Fees | 2,651 |
| 26 | Main Extension Charge | 2,126 |
| 27 | Service Installation Fees | 143 |
| 28 | Total Cash CIAC | 7,467 |
| 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 | 7,467 |

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| Schedule of Water Contributions in Aid of Construction by Classification- 2004 | | | | | | | | |
|--|--------------------------|---|----------|---------|---------|---------|---------|---------|
| CIAC Additions - July through December 2004 | | | | | | | | |
| Friendly Center - Water | | [redacted] =input field | | | | | | |
| 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 [x] or Projected [] | | customers and that subsequently get converted to Annual Report (Cronin Jackson) categories. | | | | | | |
| Line No. | (1) Description | (2) CIAC acct | (3) July | (4) Aug | (5) Sep | (6) Oct | (7) Nov | (8) Dec |
| | Cash CIAC: | | | | | | | |
| 1 | Capacity Charges 271.1 | 320 | 0 | 0 | 0 | 0 | 0 | 700 |
| 2 | Meter Fees | 334 | 0 | 0 | 0 | 0 | 0 | 90 |
| 3 | CIAC-1999 Acquisition | | | | | | | |
| 4 | Unclaimed Refunds | | | | | | | |
| 5 | Main Ext Charge | 331 | 0 | 0 | 0 | 0 | 0 | 143 |
| 6 | Serv Install Charge | 333 | 0 | 0 | 0 | 0 | 0 | 446 |
| 7 | Total Cash CIAC | | 0 | 0 | 0 | 0 | 0 | 1,379 |
| | 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 | 1,379 |

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| Schedule of Water Contributions In Aid of Construction by Classification - 2004 | | | | | | | | Florida Public Service Commission | |
|--|------------------------------|---|----------|---------|---------|---------|---------|-----------------------------------|---|
| Adjustments to CIAC-July through December 2004 | | | | | | | | | |
| Friendly Center - Water | | =input field | | | | | | Schedule: A-12 | |
| Docket No. 060368-WS | | Explanation: Provide Adjustments to CIAC Amendatory Order balances other than | | | | | | Page: 8 of 8 | |
| Schedule Year Ended: 2004 | | changes resulting from CIAC Additions for 2004 | | | | | | Preparer: | |
| Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/> | | | | | | | | | |
| Line No. | (1) Description | (2) | (3) July | (4) Aug | (5) Sep | (6) Oct | (7) Nov | (8) Dec | |
| Cash CIAC: | | | | | | | | | |
| 1 | Water Treatment Equipment | | | | | | | | |
| 2 | Meter Fees | | | | | | | | |
| 3 | Main Extension Charge | | | | | | | | |
| 4 | Service Installation Fees | | | | | | | | |
| 5 | Total Cash CIAC | | 0 | 0 | 0 | 0 | 0 | 0 | |
| Property CIAC: | | | | | | | | | |
| 6 | Dist Reservoirs & Standpipes | | | | | | | | |
| 7 | T&D Mains | | | | | | | | |
| 8 | Services | | | | | | | | |
| 9 | Meters/Meter Installation | | | | | | | | |
| 10 | Hydrants | | | | | | | | |
| 11 | Total Property CIAC | | 0 | 0 | 0 | 0 | 0 | 0 | |
| 12 | Total Water CIAC | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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| Schedule of Water Contributions in Aid of Construction by Classification- 2004 | | | | | | | | Florida Public Service Commission |
|--|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------------------------|
| Adjusted CIAC Balances- June through December 2004 | | | | | | | | |
| Friendly Center - Water | | | | | | | | Schedule: A-12 |
| Docket No. 060368-WS | | | | | | | | Page: 4 of 8 |
| Schedule Year Ended: 2004 | | | | | | | | Preparer: |
| Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/> | | | | | | | | |
| Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date. | | | | | | | | |
| Line No. | Description | (1) 06/30/04 | (2) 07/31/04 | (3) 08/31/04 | (4) 09/30/04 | (5) 10/31/04 | (6) 11/30/04 | (7) 12/31/04 |
| Cash CIAC: | | | | | | | | |
| 1 | Water Treatment Equipment | 2,547 | 2,547 | 2,547 | 2,547 | 2,547 | 2,547 | 3,247 |
| 2 | Meter Fees | 2,651 | 2,651 | 2,651 | 2,651 | 2,651 | 2,651 | 2,741 |
| 3 | Main Extension Charge | 2,126 | 2,126 | 2,126 | 2,126 | 2,126 | 2,126 | 2,269 |
| 4 | Service Installation Fees | 143 | 143 | 143 | 143 | 143 | 143 | 589 |
| 5 | Total Cash CIAC | 7,467 | 7,467 | 7,467 | 7,467 | 7,467 | 7,467 | 8,846 |
| 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 | 7,467 | 7,467 | 7,467 | 7,467 | 7,467 | 7,467 | 8,846 |
| | | | | | | | | TRUE |

CIAC

| Schedule of Water Contributions In Aid of Construction by Classification- 2005 | | | | | | | | | | | | | | | Florida Public Service Commission | | |
|--|------------------------------|-----------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------------|-----------------------------------|---|--|
| CIAC Additions - 2005 | | | | | | | | | | | | | | | Schedule: A-12 | | |
| Friendly Center - Water | | | | | | | | | | | | | | | Page: 6 of 8 | | |
| Docket No. 060368-WS | | | | | | | | | | | | | | | Preparer: | | |
| Schedule Year Ended: 2005 | | | | | | | | | | | | | | | | | |
| Historic [x] or Projected [] | | | | | | | | | | | | | | | | | |
| Explanation: Provide a Schedule showing additions to CIAC during 2005 | | | | | | | | | | | | | | | | | |
| Line No. | Description | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | | |
| | | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | 2005 Total | | | |
| Cash CIAC: | | CIAC acct | | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | 320 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | these rows are extracted from the FWS456CIAC tab |
| 2 | Meter Fees | 334 | 0 | 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 | 0 | |
| 4 | Service Installation Fees | 333 | 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 |
| 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 | 0 |
| 12 | Total Water CIAC | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| Schedule of Water Contributions In Aid of Construction by Classification- 2005 | | | | | | | | | | | | | | | Florida Public Service Commission | | |
|--|------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------------|-----------------------------------|---|---|
| Adjustments to CIAC-2005 | | | | | | | | | | | | | | | Schedule: A-12 | | |
| Friendly Center - Water | | | | | | | | | | | | | | | Page: 8 of 8 | | |
| Docket No. 060368-WS | | | | | | | | | | | | | | | Preparer: | | |
| Schedule Year Ended: 2005 | | | | | | | | | | | | | | | | | |
| Historic [x] or Projected [] | | | | | | | | | | | | | | | | | |
| Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2005 | | | | | | | | | | | | | | | | | |
| Line No. | Description | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | | |
| | | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | 2005 Total | | | |
| Cash CIAC: | | | | | | | | | | | | | | | | | |
| 1 | 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 | 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 | 0 |
| 12 | Total Water CIAC | | 0 | 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- 2005
Adjusted CIAC Balances- 2005

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

Explanation: Provide Adjusted CIAC balances by account for 2005

Florida Public Service Commission

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

| Line No. | Description | (2) 12/31/04 | (3) 01/31/05 | (4) 02/28/05 | (5) 03/31/05 | (6) 04/30/05 | (7) 05/31/05 | (8) 06/30/05 | (9) 07/31/05 | (10) 08/31/05 | (11) 09/30/05 | (12) 10/31/05 | (13) 11/30/05 | (14) Test Year End 12/31/05 | (15) Average Balance |
|----------------|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|------------------|-----------------------------------|----------------------------|
| Cash CIAC: | | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 |
| 2 | Meter Fees | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 |
| 3 | Main Extension Charge | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 |
| 4 | Service Installation Fees | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 589 |
| 5 | Total Cash CIAC | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 |
| 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 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 |

TRUE

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Friendly Center

Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: A-12

Page: 3 of 5

Preparer: Robert M. Griffin

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

| Line No. | (1) Description | (2) Prior Year 12/31/04 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Test Year Enc Dec | (15) Average Balance |
|----------------|---------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|------------------------------|----------------------------|
| WATER | | | | | | | | | | | | | | | |
| Cash CIAC: | | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 |
| 2 | Meter Fees | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 |
| 3 | Main Extension Charge | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 |
| 4 | Service Installation Fees | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 589 |
| 5 | Total Cash CIAC | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 |
| 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 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 |
| 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- 2006 | | | | | | | | | | | | | | Florida Public Service Commission | | | |
|--|------------------------------|-----------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|-----------------------------------|-----------------|--|--|
| CIAC Additions - 2006 | | | | | | | | | | | | | | Schedule: A-12 | | | |
| Friendly Center - Water | | | | | | | | | | | | | | Page: 6 of 8 | | | |
| Docket No. 060368-WS | | | | | | | | | | | | | | Preparer: | | | |
| Schedule Year Ended: 2006 | | | | | | | | | | | | | | | | | |
| Historic [x] or Projected [x] | | | | | | | | | | | | | | | | | |
| Explanation: Provide a Schedule showing additions to CIAC during 2006 | | | | | | | | | | | | | | | | | |
| Line No. | Description | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) 2006 Total | | |
| | Cash CIAC: | CIAC acct | | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | 320 | 0 | 0 | 0 | 0 | 0 | | | | | | | | 0 | | |
| 2 | Meter Fees | 334 | 0 | 0 | 0 | 0 | 0 | | | | | | | | 0 | | |
| 3 | Main Extension Charge | 331 | 0 | 0 | 0 | 0 | 0 | | | | | | | | 0 | | |
| 4 | Service Installation Fees | 333 | 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 | | |

| Schedule of Water Contributions in Aid of Construction by Classification- 2006 | | | | | | | | | | | | | | Florida Public Service Commission | | | |
|--|------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|-----------------------------------|-----------------|--|--|
| Adjustments to CIAC-2006 | | | | | | | | | | | | | | Schedule: A-12 | | | |
| Friendly Center - Water | | | | | | | | | | | | | | Page: 8 of 8 | | | |
| Docket No. 060368-WS | | | | | | | | | | | | | | Preparer: | | | |
| Schedule Year Ended: 2006 | | | | | | | | | | | | | | | | | |
| Historic [x] or Projected [x] | | | | | | | | | | | | | | | | | |
| Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2006 | | | | | | | | | | | | | | | | | |
| Line No. | AccountName | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) 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 | | |

49

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance
 Friendly Center
 Docket No. 060368-WS
 Test Year Ending 12/31/06

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 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 |
| 2 | Meter Fees | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 |
| 3 | Main Extension Charge | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 |
| 4 | Service Installation Fees | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 589 |
| 5 | Total Cash CIAC | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 |
| 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 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 |
| 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 | | | | | | | | | | | | | | Florida Public Service Commission | |
|--|------------------------------|-----------|-----|-----|-------|-----|-----|-------|-------|-----|-------|------|------|-----------------------------------|--------|
| CIAC Additions - 2007 | | | | | | | | | | | | | | Schedule: A-12 | |
| Friendly Center - Water | | | | | | | | | | | | | | Page: 6 of 8 | |
| Docket No. 060368-WS | | | | | | | | | | | | | | Preparer: | |
| Schedule Year Ended: 2007 | | | | | | | | | | | | | | | |
| Historic [] or Projected [X] | | | | | | | | | | | | | | | |
| Explanation: Provide a Schedule showing additions to CIAC during 2007 | | | | | | | | | | | | | | | |
| Line No. | Description | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| | | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total | |
| Cash CIAC: | | CIAC acct | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | 320 | | | 3,500 | | | | 3,500 | | 3,500 | | | 3,500 | 14,000 |
| 2 | Meter Fees | 334 | | | 450 | | | | 450 | | 450 | | | 450 | 1,800 |
| 3 | Main Extension Charge | 331 | | | 2,230 | | | | 2,230 | | 2,230 | | | 2,230 | 8,920 |
| 4 | Service Installation Fees | 333 | | | 715 | | | | 715 | | 715 | | | 715 | 2,860 |
| 5 | Total Cash CIAC | | 0 | 0 | 6,895 | 0 | 0 | 6,895 | 0 | 0 | 6,895 | 0 | 0 | 6,895 | 27,580 |
| 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 | 6,895 | 0 | 0 | 6,895 | 0 | 0 | 6,895 | 0 | 0 | 6,895 | 27,580 |
| Schedule of Water Contributions in Aid of Construction by Classification- 2007 | | | | | | | | | | | | | | Florida Public Service Commission | |
| Adjustments to CIAC-2007 | | | | | | | | | | | | | | Schedule: A-12 | |
| Friendly Center - Water | | | | | | | | | | | | | | Page: 8 of 8 | |
| Docket No. 060368-WS | | | | | | | | | | | | | | Preparer: | |
| 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 | | | | | | | | | | | | | | | |
| Line No. | Description | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| | | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total | |
| Cash CIAC: | | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | | | | | | | | | | | | | | 0 |
| 2 | Meter Fees | | | | | | | | | | | | | | 0 |
| 3 | Main Extension Charge | | | | | | | | | | | | | | 0 |
| 4 | Service Installation Fees | | | | | | | | | | | | | | 0 |
| 5 | Total Cash CIAC | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Property CIAC: | | | | | | | | | | | | | | | |
| 6 | Dist Reservoirs & Standpipes | | | | | | | | | | | | | | 0 |
| 7 | T&D Mains | | | | | | | | | | | | | | 0 |
| 8 | Services | | | | | | | | | | | | | | 0 |
| 9 | Meters/Meter Installation | | | | | | | | | | | | | | 0 |
| 10 | Hydrants | | | | | | | | | | | | | | 0 |
| 11 | Total Property CIAC | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Total Water CIAC | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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| Schedule of Water Contributions in Aid of Construction by Classification- 2007 | | | | | | | | | | | | | Florida Public Service Commission | | |
|--|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|---|------------------|-------------------------|
| Adjusted CIAC Balances- 2007 | | | | | | | | | | | | | Schedule: | A-12 | |
| Friendly Center - Water | | | | | | | | | | | | | Page: | 4 of 8 | |
| Docket No. 060368-WS | | | | | | | | | | | | | Preparer: | | |
| Schedule Year Ended: 2007 | | | | | | | | | | | | | Explanation: Provide Adjusted CIAC balances by account for 2007 | | |
| Historic <input type="checkbox"/> or Projected <input checked="" type="checkbox"/> | | | | | | | | | | | | | | | |
| 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 | 3,247 | 3,247 | 3,247 | 6,747 | 6,747 | 6,747 | 10,247 | 10,247 | 10,247 | 13,747 | 13,747 | 13,747 | 17,247 | 9,170 |
| 2 | Meter Fees | 2,741 | 2,741 | 2,741 | 3,191 | 3,191 | 3,191 | 3,641 | 3,641 | 3,641 | 4,091 | 4,091 | 4,091 | 4,541 | 3,502 |
| 3 | Main Extension Charge | 2,269 | 2,269 | 2,269 | 4,499 | 4,499 | 4,499 | 6,729 | 6,729 | 6,729 | 8,959 | 8,959 | 8,959 | 11,189 | 6,042 |
| 4 | Service Installation Fees | 589 | 589 | 589 | 1,304 | 1,304 | 1,304 | 2,019 | 2,019 | 2,019 | 2,734 | 2,734 | 2,734 | 3,449 | 1,799 |
| 5 | Total Cash CIAC | 8,846 | 8,846 | 8,846 | 15,741 | 15,741 | 15,741 | 22,636 | 22,636 | 22,636 | 29,531 | 29,531 | 29,531 | 36,426 | 20,514 |
| 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 | 8,846 | 8,846 | 8,846 | 15,741 | 15,741 | 15,741 | 22,636 | 22,636 | 22,636 | 29,531 | 29,531 | 29,531 | 36,426 | 20,514 |
| | | | | | | | | | | | | | 4 yr | TRUE | |
| | | | | | | | | | | | | | | FALSE | |

67a

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Friendly Center

Docket No. 060368-WS

Test Year Ending 12/31/07

Schedule: A-12

Page: 5 of 5

Preparer: Robert M. Griffin

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

| Line No | (1) Description | (2) Prior Year 12/31/06 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Test Year Enc Dec | (15) Average Balance |
|----------------|---------------------------------|-------------------------|---------|---------|---------|---------|---------|---------|---------|----------|----------|----------|----------|------------------------|----------------------|
| WATER | | | | | | | | | | | | | | | |
| Cash CIAC: | | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | 3,247 | 3,247 | 3,247 | 6,747 | 6,747 | 6,747 | 10,247 | 10,247 | 10,247 | 13,747 | 13,747 | 13,747 | 17,247 | 9,170 |
| 2 | Meter Fees | 2,741 | 2,741 | 2,741 | 3,191 | 3,191 | 3,191 | 3,641 | 3,641 | 3,641 | 4,091 | 4,091 | 4,091 | 4,541 | 3,502 |
| 3 | Main Extension Charge | 2,269 | 2,269 | 2,269 | 4,499 | 4,499 | 4,499 | 6,729 | 6,729 | 6,729 | 8,959 | 8,959 | 8,959 | 11,189 | 6,042 |
| 4 | Service Installation Fees | 589 | 589 | 589 | 1,304 | 1,304 | 1,304 | 2,019 | 2,019 | 2,019 | 2,734 | 2,734 | 2,734 | 3,449 | 1,799 |
| 5 | Total Cash CIAC | 8,846 | 8,846 | 8,846 | 15,741 | 15,741 | 15,741 | 22,636 | 22,636 | 22,636 | 29,531 | 29,531 | 29,531 | 36,426 | 20,514 |
| 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 | 8,846 | 8,846 | 8,846 | 15,741 | 15,741 | 15,741 | 22,636 | 22,636 | 22,636 | 29,531 | 29,531 | 29,531 | 36,426 | 20,514 |
| 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 | | | | | | | | Florida Public Service Commission | |
|---|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|-----|
| June through December Accum Amort CIAC Balances per Books- 2004 | | | | | | | | | |
| Friendly Center - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected [] | | | | | | | | Schedule: A-14 Page: 2 of 2 Preparer: | |
| Explanation: Provide the Amort of CIAC Balances per books by month by Classification beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA) through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date. | | | | | | | | | |
| Line No. | 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 | (8) |
| Cash CIAC: | | | | | | | | | |
| 1 | Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Meter Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Total Cash CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Property CIAC: | | | | | | | | | |
| 6 | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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| Schedule of Water Amortization of CIAC by Classification- 2005 | | | | | | | | | | | | | Florida Public Service Commission | | | |
|--|------------------------------|--|-----------------|-----------------|-----------------|-----------------|-------------------------|-----------------|-----------------|------------------|------------------|------------------|-----------------------------------|-----------------------------------|----------------------------|--|
| Accum Amort CIAC Balances per Books- 2005 | | | | | | | | | | | | | Schedule: | A-14 | | |
| Friendly Center - Water | | 272 | 6408 | =Input field | | FWS | Friendly Center - Water | | | | | | Page: | 2 of 2 | | |
| Docket No. 060368-WS | | Explanation: Provide the Amort of CIAC Balances per books by month by Classification | | | | | | | | | | | | | Preparer: | |
| Schedule Year Ended: 2005 | | for the year ended 12/31/05. | | | | | | | | | | | | | | |
| Historic [x] or Projected [] | | | | | | | | | | | | | | | | |
| Line No. | Description | (2) 12/31/04 | (3) 01/31/05 | (4) 02/28/05 | (5) 03/31/05 | (6) 04/30/05 | (7) 05/31/05 | (8) 06/30/05 | (9) 07/31/05 | (10) 08/31/05 | (11) 09/30/05 | (12) 10/31/05 | (13) 11/30/05 | (14) Test Year End 12/31/05 | (15) Average Balance | |
| Cash CIAC: | | | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2 | Meter Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 5 | Total Cash CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Property CIAC: | | | | | | | | | | | | | | | | |
| 6 | Dist Reservoirs & Standpipes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | T&D Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 8 | Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 9 | Meters/Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 10 | Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 11 | Total Property CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 12 | Total Water CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |

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

Florida Public Service Commission

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

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

| Line No. | (1) Description | (2) Prior Year 12/31/04 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Test Year End Dec | (15) Average Balance |
|--------------|---------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|------------------------------|----------------------------|
| 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 Amortization of CIAC by Classification- 2006 | | | | | | | |
|--|-------------------------------|--|----------|--------------|-------------------------|----------|----------|
| | | | | =input field | | | |
| | Friendly Center - Water | 272 | 6408 | FWS | Friendly Center - Water | | |
| | Docket No. 060368-WS | Explanation: Provide the Amort of CIAC Balances by month by Classification for the year ended 12/31/06 | | | | | |
| | Schedule Year Ended: 2006 | | | | | | |
| | Historic [x] or Projected [x] | | | | | | |
| | | (2) | (3) | (4) | (5) | (6) | (7) |
| Line No. | Description | 12/31/05 | 01/31/06 | 02/28/06 | 03/31/06 | 04/30/06 | 05/31/06 |
| Cash CIAC: | | | | | | | |
| 1 | Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Meter Fees | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Total Cash CIAC | 0 | 0 | 0 | 0 | 0 | 0 |
| Property CIAC: | | | | | | | |
| 6 | Dist Reservoirs & Standpipes | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | T&D Mains | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Meters/Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | Hydrants | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | Total Property CIAC | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Total Water CIAC | 0 | 0 | 0 | 0 | 0 | 0 |

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

Florida Public Service Commission

Friendly Center

Schedule: A-13

Docket No. 060368-WS

Page: 2 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

| Line No. | (1) Description | (2) Water Year End Balance | (3) Sewer Year End Balance |
|---|-------------------------------|-------------------------------------|-------------------------------------|
| 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 | 2,797 | NA |
| 2004 | | | |
| 35 | Additions | 139 | NA |
| 36 | Adjustments | 0 | NA |
| 37 | 12/31/04 Balance | 2,936 | NA |
| 2005 | | | |
| 38 | Additions | 311 | NA |
| 39 | Adjustments | 0 | NA |
| 40 | 12/31/05 Balance | 3,247 | NA |
| 2006 | | | |
| 41 | Additions | 324 | NA |
| 42 | Adjustments | 0 | NA |
| 43 | 12/31/06 Balance | 3,571 | NA |
| 2007 | | | |
| 44 | Additions | 756 | NA |
| 45 | Adjustments | 0 | NA |
| 46 | 12/31/07 Balance | 4,328 | NA |

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

| Line No. | Description | Amendatory Order Total | Amendatory Order Total @ 6/30/04 | Allocation to match Amendatory Order Total | Amendatory Order Total | Amendatory Order Total @ 6/30/04 | Allocation to match Amendatory Order Total |
|---|-----------------------------|------------------------|----------------------------------|--|------------------------|----------------------------------|--|
| 35 | Total Water CIAC | | | | 2,797 | 2,797 | TRUE |
| 34 | Total Property CIAC | | | | 0 | 0 | |
| 33 | Hydrants | | | | 0 | 0 | |
| 32 | Meter/Meter Installation | | | | 0 | 0 | |
| 31 | Services | | | | 0 | 0 | |
| 30 | T&D Mains | | | | 0 | 0 | |
| 29 | Dist Res & Standpipes | | | | 0 | 0 | |
| 28 | Total Cash CIAC | | | | 2,797 | 2,797 | |
| 27 | Service Installation Fees | | | | 11 | 11 | |
| 26 | Main Extension Charge | | | | 297 | 297 | |
| 25 | Meter Fees | | | | 517 | 517 | |
| 24 | Water Treatment Equipment | | | | 1,972 | 1,972 | |
| 23 | Total Water CIAC | | | | 2,797 | 2,797 | |
| 22 | Total Property CIAC | | | | 0 | 0 | |
| 21 | Hydrants | | | | 0 | 0 | |
| 11 | Meter/Meter Installation | | | | 0 | 0 | |
| 10 | Services | | | | 0 | 0 | |
| 9 | T&D Mains | | | | 0 | 0 | |
| 8 | Dist Res & Standpipes | | | | 0 | 0 | |
| 7 | Total Cash CIAC | | | | 2,797 | 2,797 | |
| 6 | Service Installation Charge | | | | 11 | 11 | |
| 5 | Main Extl Charge | | | | 297 | 297 | |
| 4 | Undeclared Refunds | | | | 2 | 2 | |
| 3 | CIAC-1999 Acquisition | | | | 1,944 | 1,944 | |
| 2 | Meter Fees | | | | 517 | 517 | |
| 1 | Capacity Charges | | | | 271.1 | 271.1 | |
| <p>Explanation: Calculate Accum Amort of CIAC at 6/30/04 based on Nance's W/Ps and Amendatory Order</p> <p>Assign W/P amounts to CIAC Categories</p> <p>Historic [x] or Projected []</p> <p>Friendly Center - Water</p> <p>Docket No. 060368-WS</p> <p>Schedule Year Ended: 2004</p> <p>CIAC Amortization of CIAC by Classification- 2004</p> <p>CIAC Amendatory Order Balances as of 6/30/04</p> <p>Florida Public Service Commission</p> <p>Schedule: A-12</p> <p>Page: []</p> <p>Preparer: []</p> | | | | | | | |
| <p>Explanation: Rearrange the Cronin Jackson Categories shown above into new Categories that combine certain data</p> | | | | | | | |

| Line No | Description | 06/30/04 | 07/31/04 | 08/31/04 | 09/30/04 | 10/31/04 | 11/30/04 | 12/31/04 |
|----------------|--------------------------------------|----------|----------|----------|----------|----------|----------|----------|
| 1 | Cash CIAC: Water Treatment Equipment | 1,972 | 1,972 | 1,972 | 1,972 | 1,972 | 1,972 | 1,972 |
| 2 | Main Extension Charge | 297 | 517 | 297 | 517 | 297 | 517 | 297 |
| 3 | Service Installation Fees | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| 4 | Total Cash CIAC | 2,797 | 2,797 | 2,797 | 2,797 | 2,797 | 2,797 | 2,797 |
| 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 | 2,797 | 2,797 | 2,797 | 2,797 | 2,797 | 2,797 | 2,797 |

Explanation: Provide the Accumulated Amort of CIAC Balances as of 6/30/04 by Classification based on amounts in the PSC's Amendatory Order issued February 27, 2006

Florida Public Service Commission
 Schedule: A-14
 Page: 2, wk-1
 Preparer:

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| CALCULATE CIAC AMORTIZATION RATES | | | | | |
|---|---------------------------|-------|--|-----------------------------------|--------------------------|
| Schedule of Water Amortization of CIAC by Classification- 2004 | | | | Florida Public Service Commission | |
| Calculate Amortization Rates | | | | Schedule: A-12 | |
| Friendly Center - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected [] | | | | Page: Preparer: | |
| 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) | | | | | |
| | | | | Annual Depn Rate | Monthly Dep'n Rate |
| Categories-lines to below | | | | | |
| Cash CIAC: | | | | | |
| 1 | Capacity Charges | 271.1 | Water Treatment Equip (see Composite Calc) | 3.42% | 0.28% |
| 2 | CIAC-1999 Acquisition | 271.3 | Water Treatment Equip (see Composite Calc) | 3.42% | 0.28% |
| 3 | Unclaimed Refunds | 271.3 | Water Treatment Equip (see Composite Calc) | 3.42% | 0.28% |
| 4 | Main Extl Charge | 271.3 | Main Extension Charge acct 331.4 | 2.22% | 0.19% |
| 5 | Serv Install Charge | 271.3 | Service Installation Charge acct 333.4 | 2.50% | 0.21% |
| 6 | Meter Fees | 271.3 | Meter Fees acct 334.4 | 5.00% | 0.42% |
| 7 | Total Cash CIAC | | | | |
| Contributed Property | | | | | |
| 8 | Dist Res & Standpipe | 330.4 | | 2.70% | 0.23% |
| 9 | T&D Mains | 333.4 | | 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% |

| 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 | | | 0.00% | | |
| 3 | Franchises | 302.1 | 27 | | | 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 | 4,809 | | 4,809 | 3.03% | 0.25% | 146 |
| 8 | Collect. & Impound Reservoirs | 305.2 | 0 | | | 0.00% | | |
| 9 | Lake, River & Other Intakes | 306.2 | 0 | | | 0.00% | | |
| 10 | Wells & Springs | 307.2 | 2,312 | | 2,312 | 3.33% | 0.28% | 77 |
| 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 | 0 | | 0 | 0.00% | 0.00% | 0 |
| 14 | Pumping Equipment | 311.2 | 2,733 | | 2,733 | 5.00% | 0.42% | 137 |
| 15 | Other Plant & Misc. Equipment | 339.2 | 0 | | | 0.00% | | |
| 16 | WATER TREATMENT PLANT | | | | | 0.00% | | |
| 17 | Land & Land Rights | 303.3 | 437 | | | 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 | 0 | | 0 | 0.00% | 0.00% | 0 |
| 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 | 1,748 | Contributed | 1,748 | 2.70% | 0.23% | 47 |
| 27 | Transm. & Distribution Mains | 331.4 | 2,168 | Contributed | 2,168 | 2.22% | 0.19% | 48 |
| 28 | Services | 333.4 | 917 | Contributed | 917 | 2.50% | 0.21% | 23 |
| 29 | Meters & Meter Installations | 334.4 | 1,527 | Contributed | 1,527 | 5.00% | 0.42% | 76 |
| 30 | Hydrants | 335.4 | 0 | Contributed | 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 | | | | | 0.00% | | |
| 34 | Land & Land Rights | 303.5 | 0 | | | 0.00% | | |
| 35 | Structures & Improvements | 304.5 | 0 | | | 3.03% | | |
| 36 | Office Furniture & Equipment | 340.5 | 0 | | | 0.00% | | |
| 37 | Computer Equipment | 340.51 | 0 | | | 0.00% | | |
| 38 | Transportation Equipment | 341.5 | 0 | | | 0.00% | | |
| 39 | Stores Equipment | 342.5 | 0 | | | 0.00% | | |
| 40 | Tools, Shop & Garage Equipment | 343.5 | 0 | | | 0.00% | | |
| 41 | Laboratory Equipment | 344.5 | 0 | | | 6.67% | | |
| 42 | Power Operated Equipment | 345.5 | 0 | | | 0.00% | | |
| 43 | Communication Equipment | 346.5 | 0 | | | 0.00% | | |
| 44 | Miscellaneous Equipment | 347.5 | 0 | | | 0.00% | | |
| 45 | Other Tangible Plant | 348.5 | 0 | | | 0.00% | | |
| 63 | UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization | | | | 16,214 | | | 554 |
| | | | | | TRUE | | | 3.42% |

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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 | 3.42% | 0.28% |
| 65 | Meter Fees | 5.00% | 0.42% |
| 66 | Main Extension Charge | 2.22% | 0.19% |
| 67 | Service Installation Fees | 2.50% | 0.21% |
| | Property CIAC: | | |
| 68 | Dist Res & Standpipe | 2.70% | 0.23% |
| 69 | T&D Mains | 2.22% | 0.19% |
| 70 | Services | 2.50% | 0.21% |
| 71 | Meters/Meter Installation | 5.00% | 0.42% |
| 72 | Hydrants | 0.00% | 0.00% |

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

Florida Public Service Commission

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

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

Schedule: A-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 | 2,547 | 2,547 | 2,547 | 2,547 | 2,547 | 2,547 | 3,247 |
| 2 | Meter Fees | 2,651 | 2,651 | 2,651 | 2,651 | 2,651 | 2,651 | 2,741 |
| 3 | Main Extension Charge | 2,126 | 2,126 | 2,126 | 2,126 | 2,126 | 2,126 | 2,269 |
| 4 | Service Installation Fees | 143 | 143 | 143 | 143 | 143 | 143 | 589 |
| 5 | Total Cash CIAC | 7,467 | 7,467 | 7,467 | 7,467 | 7,467 | 7,467 | 8,846 |
| 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 | 7,467 | 7,467 | 7,467 | 7,467 | 7,467 | 7,467 | 8,846 |

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

Florida Public Service Commission

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

Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories

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 | 3.42% | 0.28% | 0.28% | 0.28% | 0.28% | 0.28% | 0.28% |
| 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 | | | | | | | | | | Florida Public Service Commission | | | |
|--|------------------------------|------------------|-------------|------------|------------|------------|------------|------------|----------------------|--|--|---|--|
| Friendly Center - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/> | | [] =input field | | | | | | | | Explanation: Provide a Schedule showing additions to CIAC during 2004 from the date of Acquisition 6/30/04. | | Schedule: A-14 Page: 2, wrk-4 Preparer: | |
| Line No. | (1) Description | (2) | (3) July | (4) Avg | (5) Sep | (6) Oct | (7) Nov | (8) Dec | (9) 2004 Total | | | | |
| Cash CIAC: | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | | 7 | 7 | 7 | 7 | 7 | 9 | 46 | | | | |
| 2 | Meter Fees | | 11 | 11 | 11 | 11 | 11 | 11 | 67 | | | | |
| 3 | Main Extension Charge | | 4 | 4 | 4 | 4 | 4 | 4 | 24 | | | | |
| 4 | Service Installation Fees | | 0 | 0 | 0 | 0 | 0 | 1 | 3 | | | | |
| 5 | Total Cash CIAC | | 23 | 23 | 23 | 23 | 23 | 26 | 139 | | | | |
| 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 | | 23 | 23 | 23 | 23 | 23 | 26 | 139 | | | | |
| Schedule of Water Amortization of CIAC by Classification- 2004 Adjustments to CIAC-July through December 2004 | | | | | | | | | | Florida Public Service Commission | | | |
| Friendly Center - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/> | | [] =input field | | | | | | | | Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2004 | | Schedule: A-14 Page: 2, wrk-5 Preparer: | |
| Line No. | (1) Description | (2) | (3) July | (4) Aug | (5) Sep | (6) Oct | (7) Nov | (8) Dec | (9) 2004 Total | | | | |
| Cash CIAC: | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | | | | | | | | | | | | |
| 2 | Meter Fees | | | | | | | | | | | | |
| 3 | Main Extension Charge | | | | | | | | | | | | |
| 4 | Service Installation Fees | | | | | | | | | | | | |
| 5 | Total Cash CIAC | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | |
| Property CIAC: | | | | | | | | | | | | | |
| 6 | Dist Reservoirs & Standpipes | | | | | | | | | | | | |
| 7 | T&D Mains | | | | | | | | | | | | |
| 8 | Services | | | | | | | | | | | | |
| 9 | Meters/Meter Installation | | | | | | | | | | | | |
| 10 | Hydrants | | | | | | | | | | | | |
| 11 | Total Property CIAC | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | |
| 12 | Total Water CIAC | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | |

BL

| 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 | |
| Friendly Center - Water | | Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 | | | | | | | Page: 2, wrk-8 | |
| Docket No. 060368-WS | | when the Florida Water Services properties were acquired by AQUA, Inc. | | | | | | | Preparer: | |
| Schedule Year Ended: 2004 | | through the year ended 12/31/04. While 2005 is the historical test year, balances | | | | | | | | |
| Historic (x) or Projected [] | | back to 6/30/04 are needed since adjustments to book balances are made beginning that date. | | | | | | | | |
| (1) Line No. | (2) Description | (3) 06/30/04 | (4) 07/31/04 | (5) 08/31/04 | (6) 09/30/04 | (7) 10/31/04 | (8) 11/30/04 | (9) 12/31/04 | | |
| Cash CIAC: | | | | | | | | | | |
| 1 | Water Treatment Equipment | 1,972 | 1,979 | 1,987 | 1,994 | 2,001 | 2,008 | 2,018 | | |
| 2 | Meter Fees | 517 | 528 | 539 | 550 | 561 | 572 | 584 | | |
| 3 | Main Extension Charge | 297 | 301 | 305 | 309 | 313 | 317 | 321 | | |
| 4 | Service Installation Fees | 11 | 11 | 12 | 12 | 12 | 12 | 14 | | |
| 5 | Total Cash CIAC | 2,797 | 2,820 | 2,842 | 2,865 | 2,887 | 2,910 | 2,936 | | |
| 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 | 2,797 | 2,820 | 2,842 | 2,865 | 2,887 | 2,910 | 2,936 | | |

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| CALCULATE CIAC AMORTIZATION RATES | | | | | | | | | |
|--|---------------------------|-------|--|--|-----------------------------------|-------|--|-------|--|
| Schedule of Water Amortization of CIAC by Classification- 2005 | | | | | Florida Public Service Commission | | | | |
| Calculate Amortization Rates for Calendar Year 2005 | | | | | | | | | |
| Friendly Center - Water | | | | | Schedule: A-12 | | | | |
| Docket No. 060368-WS | | | | | Page: | | | | |
| Schedule Year Ended: 2005 | | | | | Preparer: | | | | |
| Historic [x] or Projected [] | | | | | | | | | |
| | | | | | Annual Dep'n Rate | | | | |
| | | | | | Monthly Dep'n Rate | | | | |
| Categories-lines to below | | | | | | | | | |
| Cash CIAC: | | | | | | | | | |
| 1 | Capacity Charges | 271.1 | | Water Treatment Equip (see Composite Calc) | | 3.36% | | 0.28% | |
| 2 | CIAC-1999 Acquisition | 271.3 | | Water Treatment Equip (see Composite Calc) | | 3.36% | | 0.28% | |
| 3 | Unclaimed Refunds | 271.3 | | Water Treatment Equip (see Composite Calc) | | 3.36% | | 0.28% | |
| 4 | Main Ext Charge | 271.3 | | Main Extension Charge | acct 331.4 | 2.22% | | 0.19% | |
| 5 | Serv Install Charge | 271.3 | | Service Installation Charge | acct 333.4 | 2.50% | | 0.21% | |
| 6 | Meter Fees | 271.3 | | Meter Fees | acct 334.4 | 5.00% | | 0.42% | |
| 7 | Total Cash CIAC | | | | | | | | |
| 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% | |

02

| 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 | 27 | | 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 | 4,809 | 4,809 | 3.03% | 0.25% | 146 |
| 8 | Collect. & Impound Reservoirs | 305.2 | 0 | | 0.00% | | |
| 9 | Lake, River & Other Intakes | 306.2 | 0 | | 0.00% | | |
| 10 | Wells & Springs | 307.2 | 2,312 | 2,312 | 3.33% | 0.28% | 77 |
| 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 | 0 | 0 | 0.00% | 0.00% | 0 |
| 14 | Pumping Equipment | 311.2 | 2,733 | 2,733 | 5.00% | 0.42% | 137 |
| 15 | Other Plant & Misc. Equipment | 339.2 | 0 | | 0.00% | | |
| 16 | WATER TREATMENT PLANT | | | | | | |
| 17 | Land & Land Rights | 303.3 | 437 | | 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 | 249 | 249 | 0.00% | 0.00% | 0 |
| 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 | 1,748 | 0 1,748 | 2.70% | 0.23% | 47 |
| 27 | Transm. & Distribution Mains | 331.4 | 2,232 | 0 2,232 | 2.22% | 0.19% | 50 |
| 28 | Services | 333.4 | 917 | 0 917 | 2.50% | 0.21% | 23 |
| 29 | Meters & Meter Installations | 334.4 | 1,527 | 0 1,527 | 5.00% | 0.42% | 76 |
| 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 | | | | | | |
| 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 | | | 16,527 | | | 556 |
| | | | | | | | Composite Rate 3.36% |

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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 | | | 3.36% | 0.28% | | | | | | | | | | |
| 65 | Meter Fees | | | 5.00% | 0.42% | | | | | | | | | | |
| 66 | Main Extension Charge | | | 2.22% | 0.19% | | | | | | | | | | |
| 67 | Service Installation Fees | | | 2.50% | 0.21% | | | | | | | | | | |
| | Property CIAC: | | | | | | | | | | | | | | |
| 68 | Dist Res & Standpipe | | | 2.70% | 0.23% | | | | | | | | | | |
| 69 | T&D Mains | | | 2.22% | 0.19% | | | | | | | | | | |
| 70 | Services | | | 2.50% | 0.21% | | | | | | | | | | |
| 71 | Meters/Meter Installation | | | 5.00% | 0.42% | | | | | | | | | | |
| 72 | Hydrants | | | 0.00% | 0.00% | | | | | | | | | | |

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| Schedule of Water Amortization of CIAC by Classification- 2005 | | | | | | | | | | | | | Florida Public Service Commission | | |
|---|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|-----------------------------------|-----------------------------------|----------------------------|
| Adjusted CIAC Balances - 2005 | | | | | | | | | | | | | Schedule: A-12 | | |
| Friendly Center - Water | | | | | | | | | | | | | Page: 4 of 8 | | |
| Docket No. 060368-WS | | | | | | | | | | | | | Preparer: | | |
| Schedule Year Ended: 2005 | | | | | | | | | | | | | | | |
| Historic [x] or Projected [] | | | | | | | | | | | | | | | |
| Explanation: Provide Adjusted CIAC balances by account for 2005 | | | | | | | | | | | | | | | |
| Line No. | Description | (2) 12/31/04 | (3) 01/31/05 | (4) 02/28/05 | (5) 03/31/05 | (6) 04/30/05 | (7) 05/31/05 | (8) 06/30/05 | (9) 07/31/05 | (10) 08/31/05 | (11) 09/30/05 | (12) 10/31/05 | (13) 11/30/05 | (14) Test Year End 12/31/05 | (15) Average Balance |
| Cash CIAC: | | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 |
| 2 | Meter Fees | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 |
| 3 | Main Extension Charge | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 |
| 4 | Service Installation Fees | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 589 |
| 5 | Total Cash CIAC | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 |
| 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 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 |

| Schedule of Water Amortization of CIAC by Classification- 2005 | | | | | | | | | | | | | Florida Public Service Commission | | |
|---|------------------------------|---------------------|------------|------------|------------|-----------------------------|------------|------------|------------|-------------|-------------|-------------|-----------------------------------|-------------|--|
| CIAC Amortization Rates - 2005 | | | | | | | | | | | | | Schedule: A-14 | | |
| Friendly Center - Water | | | | | | | | | | | | | Page: 2 wrk-3 | | |
| Docket No. 060368-WS | | | | | | | | | | | | | Preparer: | | |
| Schedule Year Ended: 2005 | | | | | | | | | | | | | | | |
| Historic [x] or Projected [] | | | | | | | | | | | | | | | |
| Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories | | | | | | | | | | | | | | | |
| Line No. | (1) Description | (2) Annual Rates | (3) Jan | (4) Feb | (5) Mar | (6) Monthly Rates Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | |
| Cash CIAC: | | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | 3.36% | 0.28% | 0.28% | 0.28% | 0.28% | 0.28% | 0.28% | 0.28% | 0.28% | 0.28% | 0.28% | 0.28% | 0.28% | |
| 2 | Meter Fees | 5.00% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | |
| 3 | Main Extension Charge | 2.22% | 0.19% | 0.19% | 0.19% | 0.19% | 0.19% | 0.19% | 0.19% | 0.19% | 0.19% | 0.19% | 0.19% | 0.19% | |
| 4 | Service Installation Fees | 2.50% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | |
| 5 | Total Cash CIAC | | | | | | | | | | | | | | |
| Property CIAC: | | | | | | | | | | | | | | | |
| 6 | Dist Reservoirs & Standpipes | 2.70% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | |
| 7 | T&D Mains | 2.22% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | |
| 8 | Services | 2.50% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | |
| 9 | Meters/Meter Installation | 5.00% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | |
| 10 | Hydrants | 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% | |

| 11 Total Property CIAC | | | | | | | | | | | | | | |
|--|------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------------|
| 12 Total Water CIAC | | | | | | | | | | | | | | |
| CIAC Amortization- 2005 | | | | | | | | | | | | | | |
| Friendly Center - 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: | | | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
| Line No. | Description | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | 2005 Total |
| Cash CIAC: | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 109 |
| 2 | Meter Fees | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 137 |
| 3 | Main Extension Charge | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 50 |
| 4 | Service Installation Fees | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 15 |
| 5 | Total Cash CIAC | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 311 |
| 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 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 311 |
| | | 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- 2005 | | | | | | | | | | | | | | |
| Adjustments to CIAC Amort Bal-2005 | | | | | | | | | | | | | | |
| Friendly Center - 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: | | | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
| Line No. | Description | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | 2005 Total |
| Cash CIAC: | | | | | | | | | | | | | | |
| 1 | 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

Friendly Center - Water
 Docket No. 060388-WS
 Schedule Year Ended: 2005
 Historic [x] or Projected []

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

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

| Line No. | Description | (2) Prior Year 12/31/04 | (3) 01/31/05 | (4) 02/28/05 | (5) 03/31/05 | (6) 04/30/05 | (7) 05/31/05 | (8) 06/30/05 | (9) 07/31/05 | (10) 08/31/05 | (11) 09/30/05 | (12) 10/31/05 | (13) 11/30/05 | (14) Test Year End 12/31/05 | (15) Average Balance |
|----------------|------------------------------|-------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|------------------|-----------------------------------|----------------------------|
| Cash CIAC: | | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | 2,018 | 2,027 | 2,036 | 2,045 | 2,054 | 2,063 | 2,072 | 2,081 | 2,090 | 2,099 | 2,108 | 2,118 | 2,127 | 2,072 |
| 2 | Meter Fees | 584 | 595 | 606 | 618 | 629 | 641 | 652 | 664 | 675 | 686 | 698 | 709 | 721 | 652 |
| 3 | Main Extension Charge | 321 | 325 | 329 | 333 | 338 | 342 | 346 | 350 | 354 | 359 | 363 | 367 | 371 | 346 |
| 4 | Service Installation Fees | 14 | 15 | 16 | 17 | 19 | 20 | 21 | 22 | 24 | 25 | 26 | 27 | 28 | 21 |
| 5 | Total Cash CIAC | 2,936 | 2,962 | 2,988 | 3,014 | 3,040 | 3,065 | 3,091 | 3,117 | 3,143 | 3,169 | 3,195 | 3,221 | 3,247 | 3,091 |
| 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 | 2,936 | 2,962 | 2,988 | 3,014 | 3,040 | 3,065 | 3,091 | 3,117 | 3,143 | 3,169 | 3,195 | 3,221 | 3,247 | 3,091 |
| | | | | | | | | | | | | | | | TRUE |

85a

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance
 Friendly Center
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Schedule: A-14
 Page: 3 of 5
 Preparer: Robert M. Griffin

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

| Line No. | (1) Description | (2) Prior Year 12/31/04 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Test Year End Dec | (15) Average Balance |
|--------------|---------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|------------------------------|----------------------------|
| WATER | | | | | | | | | | | | | | | |
| Cash | | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | 2,018 | 2,027 | 2,036 | 2,045 | 2,054 | 2,063 | 2,072 | 2,081 | 2,090 | 2,099 | 2,108 | 2,118 | 2,127 | 2,072 |
| 2 | Meter Fees | 584 | 595 | 606 | 618 | 629 | 641 | 652 | 664 | 675 | 686 | 698 | 709 | 721 | 652 |
| 3 | Main Extension Charge | 321 | 325 | 329 | 333 | 338 | 342 | 346 | 350 | 354 | 359 | 363 | 367 | 371 | 346 |
| 4 | Service Installation Fees | 14 | 15 | 16 | 17 | 19 | 20 | 21 | 22 | 24 | 25 | 26 | 27 | 28 | 21 |
| 5 | Total Cash | 2,936 | 2,962 | 2,988 | 3,014 | 3,040 | 3,065 | 3,091 | 3,117 | 3,143 | 3,169 | 3,195 | 3,221 | 3,247 | 3,091 |
| 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 | 2,936 | 2,962 | 2,988 | 3,014 | 3,040 | 3,065 | 3,091 | 3,117 | 3,143 | 3,169 | 3,195 | 3,221 | 3,247 | 3,091 |
| 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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Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data

| Line No. | Description | Annual Depr Rate | Mo Depr Rate |
|----------|---|------------------|--------------|
| 64 | Cash CIAC: Water Treatment Equipment | 3.65% | 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% |
| 68 | Property CIAC: 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% |

| CALCULATE CIAC AMORTIZATION RATES Beginning May 2006 (Start Guideline Lives) | | Florida Public Service Commission | |
|--|-------|-----------------------------------|-------------------|
| Schedule of Water Amortization of CIAC by Classification - 2006 Calculate Amortization Rates for Calendar Year 2005 | | Schedule: A-12 | |
| Friendly Center - Water Docket No. 060388-WS Schedule Year Ended: 2006 Historic [x] or Projected [x] | | Page: Preparer: | |
| Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates | | Annual Depn Rate | Monthly Depn Rate |
| Input field | | | |
| Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates | | | |
| Categories-lines to below | | | |
| Cash CIAC: | | | |
| 1 Capacity Charges | 271.1 | 3.74% | 0.31% |
| 2 CIAC-1998 Acquisition | 271.3 | 3.74% | 0.31% |
| 3 Unclaimed Refunds | 271.3 | 2.33% | 0.19% |
| 4 Main Ext Charge | 271.3 | 2.50% | 0.21% |
| 5 Serv Install Charge | 271.3 | 5.00% | 0.42% |
| 6 Meter Fees | 271.3 | | |
| 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% |

| | | 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 | | | | | | 3.74% | 0.31% | | | | | | |
| 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 Adjusted CIAC Balances- 2006 | | | | | | | | | | | | | Florida Public Service Commission | | | | | |
|---|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|---|------------------|-------------------------|---|--|--|
| Friendly Center - 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 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | 3,247 | | | |
| 2 | Meter Fees | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | 2,741 | | | |
| 3 | Main Extension Charge | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | 2,269 | | | |
| 4 | Service Installation Fees | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 589 | | | |
| 5 | Total Cash CIAC | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | | | |
| 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 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | 8,846 | | | |

| Schedule of Water Amortization of CIAC by Classification- 2006 CIAC Amortization Rates - 2006 | | | | | | | | | | | | | Florida Public Service Commission | | | | | |
|---|------------------------------|---------------------|------------|------------|------------|-----------------------------|------------|------------|------------|-------------|-------------|-------------|--|-------------|-------------------------|---|--|--|
| Friendly Center - 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 | 3.65% | 0.30% | 0.30% | 0.30% | 0.30% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 3.74% | | | |
| 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 | | | |
|--|------------------------------|-----|---------|---------|---------|---------|---------|---------|---------|----------|----------|---|----------|----------|-----------------|
| Friendly Center - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x] | | | | | | | | | | | | Schedule: A-14 Page: 2, wrk-4 Preparer: | | | |
| Explanation: Provide a Schedule showing additions to CIAC during 2006 from the date of Acquisition | | | | | | | | | | | | | | | |
| Line No. | (1) Description | (2) | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) 2006 Total |
| Cash CIAC: | | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 121 |
| 2 | Meter Fees | | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 137 |
| 3 | Main Extension Charge | | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 4 | Service Installation Fees | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 15 |
| 5 | Total Cash CIAC | | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 324 |
| 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 | | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 324 |
| | | | 0.30% | 0.30% | 0.30% | 0.30% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 3.67% |
| Schedule of Water Amortization of CIAC by Classification- 2006 Adjustments to CIAC Amort Bal-2006 | | | | | | | | | | | | Florida Public Service Commission | | | |
| Friendly Center - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x] | | | | | | | | | | | | Schedule: A-14 Page: 2, wrk-5 Preparer: | | | |
| Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2006 | | | | | | | | | | | | | | | |
| Line No. | (1) Description | (2) | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) 2006 Total |
| Cash CIAC: | | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | | | | | | | | | | | | | | 0 |
| 2 | Meter Fees | | | | | | | | | | | | | | 0 |
| 3 | Main Extension Charge | | | | | | | | | | | | | | 0 |
| 4 | Service Installation Fees | | | | | | | | | | | | | | 0 |
| 5 | Total Cash CIAC | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Property CIAC: | | | | | | | | | | | | | | | |
| 6 | Dist Reservoirs & Standpipes | | | | | | | | | | | | | | 0 |
| 7 | T&D Mains | | | | | | | | | | | | | | 0 |
| 8 | Services | | | | | | | | | | | | | | 0 |
| 9 | Meters/Meter Installation | | | | | | | | | | | | | | 0 |
| 10 | Hydrants | | | | | | | | | | | | | | 0 |
| 11 | Total Property CIAC | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Total Water CIAC | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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| Schedule of Water Amortization of CIAC by Classification- 2006 Adjusted Accum Amort of CIAC Balances- 2006 | | | | | | | | | | | | | Florida Public Service Commission | | |
|---|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|---|-----------------------------------|----------------------------|
| Friendly Center - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x] | | | | | | | | | | | | | Schedule: A-14 Page: 2, wrk-8 Preparer: | | |
| Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average. | | | | | | | | | | | | | | | |
| Line No. | Description | (2) 12/31/05 | (3) 01/31/06 | (4) 02/28/06 | (5) 03/31/06 | (6) 04/30/06 | (7) 05/31/06 | (8) 06/30/06 | (9) 07/31/06 | (10) 08/31/06 | (11) 09/30/06 | (12) 10/31/06 | (13) 11/30/06 | (14) Test Year End 12/31/06 | (15) Average Balance |
| Cash CIAC: | | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | 2,127 | 2,137 | 2,146 | 2,156 | 2,166 | 2,176 | 2,186 | 2,197 | 2,207 | 2,217 | 2,227 | 2,237 | 2,247 | 2,187 |
| 2 | Meter Fees | 721 | 732 | 744 | 755 | 766 | 778 | 789 | 801 | 812 | 823 | 835 | 846 | 858 | 789 |
| 3 | Main Extension Charge | 371 | 375 | 380 | 384 | 388 | 392 | 397 | 401 | 406 | 410 | 414 | 419 | 423 | 397 |
| 4 | Service Installation Fees | 28 | 30 | 31 | 32 | 33 | 35 | 36 | 37 | 38 | 39 | 41 | 42 | 43 | 36 |
| 5 | Total Cash CIAC | 3,247 | 3,274 | 3,301 | 3,327 | 3,354 | 3,381 | 3,408 | 3,436 | 3,463 | 3,490 | 3,517 | 3,544 | 3,571 | 3,409 |
| 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 | 3,247 | 3,274 | 3,301 | 3,327 | 3,354 | 3,381 | 3,408 | 3,436 | 3,463 | 3,490 | 3,517 | 3,544 | 3,571 | 3,409 |
| | | | | | | | | | | | | | | 3,571 | |

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Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance
 Friendly Center
 Docket No. 060368-WS
 Test Year Ending 12/31/06

Florida Public Service Commission

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

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

| Line No. | (1) Description | (2) Prior Year 12/31/05 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Test Year End Dec | (15) Average Balance |
|--------------|---------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|------------------------------|----------------------------|
| WATER | | | | | | | | | | | | | | | |
| Cash | | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | 2,127 | 2,137 | 2,146 | 2,156 | 2,166 | 2,176 | 2,186 | 2,197 | 2,207 | 2,217 | 2,227 | 2,237 | 2,247 | 2,187 |
| 2 | Meter Fees | 721 | 732 | 744 | 755 | 766 | 778 | 789 | 801 | 812 | 823 | 835 | 846 | 858 | 789 |
| 3 | Main Extension Charge | 371 | 375 | 380 | 384 | 388 | 392 | 397 | 401 | 406 | 410 | 414 | 419 | 423 | 397 |
| 4 | Service Installation Fees | 28 | 30 | 31 | 32 | 33 | 35 | 36 | 37 | 38 | 39 | 41 | 42 | 43 | 36 |
| 5 | Total Cash | 3,247 | 3,274 | 3,301 | 3,327 | 3,354 | 3,381 | 3,408 | 3,436 | 3,463 | 3,490 | 3,517 | 3,544 | 3,571 | 3,409 |
| 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 | 3,247 | 3,274 | 3,301 | 3,327 | 3,354 | 3,381 | 3,408 | 3,436 | 3,463 | 3,490 | 3,517 | 3,544 | 3,571 | 3,409 |
| 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 | | | | | | Florida Public Service Commission | | | | | |
| Calculate Amortization Rates for Calendar Year 2005 | | | | | | Schedule: A-12 | | | | | |
| Friendly Center - Water | | | | | | Preparer: | | | | | |
| Docket No. 060368-WS | | | | | | Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates | | | | | |
| Schedule Year Ended: 2007 | | | | | | Annual Dep'n Rate | | | | | |
| Historic <input type="checkbox"/> or Projected <input checked="" type="checkbox"/> | | | | | | Monthly Dep'n Rate | | | | | |
| Categories-lines to below | | | | | | | | | | | |
| Cash CIAC: | | | | | | | | | | | |
| 1 | Capacity Charges | 271.1 | Water Treatment Equip (see Composite Calc) | | | 3.61% | 0.30% | | | | |
| 2 | CIAC-1999 Acquisition | 271.3 | Water Treatment Equip (see Composite Calc) | | | 3.61% | 0.30% | | | | |
| 3 | Unclaimed Refunds | 271.3 | Water Treatment Equip (see Composite Calc) | | | 3.61% | 0.30% | | | | |
| 4 | Main Ext Charge | 271.3 | Main Extension Charge | acct 331.4 | | 2.33% | 0.24% | | | | |
| 5 | Serv Install Charge | 271.3 | Service Installation Charge | acct 333.4 | | 2.50% | 0.21% | | | | |
| 6 | Meter Fees | 271.3 | Meter Fees | acct 334.4 | | 5.00% | 0.42% | | | | |
| 7 | Total Cash CIAC | | | | | | | | | | |
| Contributed Property | | | | | | | | | | | |
| 8 | Dist Res & Standpipe | 330.4 | | | | 2.70% | 0.23% | | | | |
| 9 | T&D Mains | 331.4 | | | | 2.33% | 0.19% | | | | |
| 10 | Services | 333.4 | | | | 2.50% | 0.21% | | | | |
| 11 | Meters/Meter Installation | 334.4 | | | | 5.00% | 0.42% | | | | |
| 12 | Hydrants | 335.4 | | | | 2.22% | 0.19% | | | | |

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| | | 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 | | | | | 3.61% | 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 | | | | | | | | | | | | | Florida Public Service Commission | | |
|---|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|-----------------------------------|------------------|-------------------------|
| Adjusted CIAC Balances- 2007 | | | | | | | | | | | | | Schedule: A-12 | | |
| Friendly Center - Water | | | | | | | | | | | | | Page: 4 of 8 | | |
| Docket No. 060368-WS | | | | | | | | | | | | | Preparer: | | |
| Schedule Year Ended: 2007 | | | | | | | | | | | | | | | |
| Historic [] or Projected [X] | | | | | | | | | | | | | | | |
| Explanation: Provide Adjusted CIAC balances by account for 2007 | | | | | | | | | | | | | | | |
| Line No. | Description | (2) 12/31/06 | (3) 01/31/07 | (4) 02/28/07 | (5) 03/31/07 | (6) 04/30/07 | (7) 05/31/07 | (8) 06/30/07 | (9) 07/31/07 | (10) 08/31/07 | (11) 09/30/07 | (12) 10/31/07 | (13) 11/30/07 | (14) 12/31/07 | (15) Average Balance |
| Cash CIAC: | | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | 3,247 | 3,247 | 3,247 | 6,747 | 6,747 | 6,747 | 10,247 | 10,247 | 10,247 | 13,747 | 13,747 | 13,747 | 17,247 | 9,170 |
| 2 | Meter Fees | 2,741 | 2,741 | 2,741 | 3,191 | 3,191 | 3,191 | 3,641 | 3,641 | 3,641 | 4,091 | 4,091 | 4,091 | 4,541 | 3,502 |
| 3 | Main Extension Charge | 2,269 | 2,269 | 2,269 | 4,499 | 4,499 | 4,499 | 6,729 | 6,729 | 6,729 | 8,959 | 8,959 | 8,959 | 11,189 | 6,042 |
| 4 | Service Installation Fees | 589 | 589 | 589 | 1,304 | 1,304 | 1,304 | 2,019 | 2,019 | 2,019 | 2,734 | 2,734 | 2,734 | 3,449 | 1,799 |
| 5 | Total Cash CIAC | 8,846 | 8,846 | 8,846 | 15,741 | 15,741 | 15,741 | 22,636 | 22,636 | 22,636 | 29,531 | 29,531 | 29,531 | 36,426 | 20,514 |
| 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 | 8,846 | 8,846 | 8,846 | 15,741 | 15,741 | 15,741 | 22,636 | 22,636 | 22,636 | 29,531 | 29,531 | 29,531 | 36,426 | 20,514 |

| Schedule of Water Amortization of CIAC by Classification- 2007 | | | | | | | | | | | | | Florida Public Service Commission | | |
|---|------------------------------|---------------------|------------|------------|------------|-----------------------------|------------|------------|------------|-------------|-------------|-------------|-----------------------------------|-------------|--|
| CIAC Amortization Rates - 2005 | | | | | | | | | | | | | Schedule: A-14 | | |
| Friendly Center - Water | | | | | | | | | | | | | Page: 2, wrk-3 | | |
| Docket No. 060368-WS | | | | | | | | | | | | | Preparer: | | |
| Schedule Year Ended: 2007 | | | | | | | | | | | | | | | |
| Historic [] or Projected [X] | | | | | | | | | | | | | | | |
| Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories | | | | | | | | | | | | | | | |
| Line No. | (1) Description | (2) Annual Rates | (3) Jan | (4) Feb | (5) Mar | (6) Monthly Rates Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | |
| Cash CIAC: | | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | 3.61% | 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% | |

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| Schedule of Water Amortization of CIAC by Classification- 2007 | | | | | | | | | | | | | Florida Public Service Commission | | |
|--|------------------------------|-----|---------|---------|---------|---------|---------|---------|---------|----------|----------|----------|-----------------------------------|----------|-----------------|
| CIAC Amortization- 2007 | | | | | | | | | | | | | Schedule: A-14 | | |
| Friendly Center - Water | | | | | | | | | | | | | Page: 2, wrk-4 | | |
| Docket No. 060368-WS | | | | | | | | | | | | | Preparer: | | |
| Schedule Year Ended: 2007 | | | | | | | | | | | | | | | |
| Historic [] or Projected [X] | | | | | | | | | | | | | | | |
| Explanation: Provide a Schedule showing additions to CIAC during 2007 | | | | | | | | | | | | | | | |
| Line No. | (1) Description | (2) | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) 2007 Total |
| Cash CIAC: | | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | | 10 | 10 | 20 | 20 | 20 | 31 | 31 | 31 | 41 | 41 | 41 | 52 | 349 |
| 2 | Meter Fees | | 11 | 11 | 13 | 13 | 13 | 15 | 15 | 15 | 17 | 17 | 17 | 19 | 178 |
| 3 | Main Extension Charge | | 5 | 5 | 11 | 11 | 11 | 16 | 16 | 16 | 21 | 21 | 21 | 27 | 182 |
| 4 | Service Installation Fees | | 1 | 1 | 3 | 3 | 3 | 4 | 4 | 4 | 6 | 6 | 6 | 7 | 47 |
| 5 | Total Cash CIAC | | 28 | 28 | 47 | 47 | 47 | 66 | 66 | 66 | 85 | 85 | 85 | 105 | 756 |
| 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 | | 28 | 28 | 47 | 47 | 47 | 66 | 66 | 66 | 85 | 85 | 85 | 105 | 756 |
| | | | 0.31% | 0.31% | 0.30% | 0.30% | 0.30% | 0.29% | 0.29% | 0.29% | 0.29% | 0.29% | 0.29% | 0.29% | 3.69% |
| Schedule of Water Amortization of CIAC by Classification- 2007 | | | | | | | | | | | | | Florida Public Service Commission | | |
| Adjustments to CIAC Amort Bal-2007 | | | | | | | | | | | | | Schedule: A-14 | | |
| Friendly Center - Water | | | | | | | | | | | | | Page: 2, wrk-5 | | |
| Docket No. 060368-WS | | | | | | | | | | | | | Preparer: | | |
| Schedule Year Ended: 2007 | | | | | | | | | | | | | | | |
| Historic [] or Projected [X] | | | | | | | | | | | | | | | |
| Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2007 | | | | | | | | | | | | | | | |
| Line No. | (1) Description | (2) | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) 2007 Total |
| Cash CIAC: | | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | | | | | | | | | | | | | | 0 |
| 2 | Meter Fees | | | | | | | | | | | | | | 0 |
| 3 | Main Extension Charge | | | | | | | | | | | | | | 0 |
| 4 | Service Installation Fees | | | | | | | | | | | | | | 0 |
| 5 | Total Cash CIAC | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Property CIAC: | | | | | | | | | | | | | | | |
| 6 | Dist Reservoirs & Standpipes | | | | | | | | | | | | | | 0 |
| 7 | T&D Mains | | | | | | | | | | | | | | 0 |
| 8 | Services | | | | | | | | | | | | | | 0 |
| 9 | Meters/Meter Installation | | | | | | | | | | | | | | 0 |
| 10 | Hydrants | | | | | | | | | | | | | | 0 |
| 11 | Total Property CIAC | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Total Water CIAC | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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| Schedule of Water Amortization of CIAC by Classification- 2007 Adjusted Accum Amort of CIAC Balances- 2007 | | | | | | | | | | | | Florida Public Service Commission | | | |
|---|------------------------------|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|-----------------------------------|----------------------------------|------------------|-------------------------|
| Friendly Center - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [X] | | Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average. | | | | | | | | | Preparer: | | Schedule: A-14 Page: 2, wrk-8 | | |
| Line No. | Description | (2) 12/31/06 | (3) 01/31/07 | (4) 02/28/07 | (5) 03/31/07 | (6) 04/30/07 | (7) 05/31/07 | (8) 06/30/07 | (9) 07/31/07 | (10) 08/31/07 | (11) 09/30/07 | (12) 10/31/07 | (13) 11/30/07 | (14) 12/31/07 | (15) Average Balance |
| Cash CIAC: | | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | 2,247 | 2,257 | 2,267 | 2,287 | 2,307 | 2,328 | 2,359 | 2,389 | 2,420 | 2,462 | 2,503 | 2,544 | 2,596 | 2,382 |
| 2 | Meter Fees | 858 | 869 | 881 | 894 | 907 | 920 | 936 | 951 | 966 | 983 | 1,000 | 1,017 | 1,036 | 940 |
| 3 | Main Extension Charge | 423 | 429 | 434 | 445 | 455 | 466 | 482 | 498 | 514 | 536 | 557 | 578 | 605 | 494 |
| 4 | Service Installation Fees | 43 | 44 | 46 | 48 | 51 | 54 | 58 | 62 | 66 | 72 | 78 | 83 | 91 | 61 |
| 5 | Total Cash CIAC | 3,571 | 3,599 | 3,627 | 3,674 | 3,721 | 3,768 | 3,834 | 3,901 | 3,967 | 4,052 | 4,138 | 4,223 | 4,328 | 3,877 |
| 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 | 3,571 | 3,599 | 3,627 | 3,674 | 3,721 | 3,768 | 3,834 | 3,901 | 3,967 | 4,052 | 4,138 | 4,223 | 4,328 | 3,877 |

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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 | 2,247 | 2,257 | 2,267 | 2,287 | 2,307 | 2,328 | 2,359 | 2,389 | 2,420 | 2,462 | 2,503 | 2,544 | 2,596 | 2,382 |
| 2 | Meter Fees | 858 | 869 | 881 | 894 | 907 | 920 | 936 | 951 | 966 | 983 | 1,000 | 1,017 | 1,036 | 940 |
| 3 | Main Extension Charge | 423 | 429 | 434 | 445 | 455 | 466 | 482 | 498 | 514 | 536 | 557 | 578 | 605 | 494 |
| 4 | Service Installation Fees | 43 | 44 | 46 | 48 | 51 | 54 | 58 | 62 | 66 | 72 | 78 | 83 | 91 | 61 |
| 5 | Total Cash | 3,571 | 3,599 | 3,627 | 3,674 | 3,721 | 3,768 | 3,834 | 3,901 | 3,967 | 4,052 | 4,138 | 4,223 | 4,328 | 3,877 |
| 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 | 3,571 | 3,599 | 3,627 | 3,674 | 3,721 | 3,768 | 3,834 | 3,901 | 3,967 | 4,052 | 4,138 | 4,223 | 4,328 | 3,877 |
| 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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