

ORIGINAL

**Gibsonia Estates
Water**

Docket No. 060368-WS

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

Polk County, Florida

Rate Base Workpapers

Utility Plant in Service

Accumulated Depreciation

CIAC

Accumulated Amortization of CIAC

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK



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Index of Rate Base Workpapers- UPIS, Accum Depr, CIAC, Accum Amort of CIAC				
Describe Workpaper	FWS		ASI	
	Water	Sewer	Water	Sewer
	Page ref	Page ref	Page ref	Page ref
Company Header Sheet	1	1	1	1
Index Page	2 a,b	2 a,b	2 a,b	2 a,b
Utility Plant in Service				
Per Books- by month				
2004	3	3	N/A	N/A
2005	4 a,b	4 a,b	4 a,b	4 a,b
2006	5	5	5	5
Details of changes and year end balances since Rate Base last established through 12/31/07				
	6	6	6 a,b	6 a,b
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)

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Index of Rate Base Workpapers- UPIS, Accum Depr, CIAC, Accum Amort of CIAC				
Describe Workpaper	FWS		ASI	
	Water	Sewer	Water	Sewer
	Page ref	Page ref	Page ref	Page ref
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
	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
	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" (sect 340.51).

2b

Schedule of Water Plant in Service By Primary Account- 2004 June through December Balances- 2004								Florida Public Service Commission	
Gibsonia Estates - Water		101	<input type="text" value="6433"/>	FWS	Gibsonia Estates - 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. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.						Page: 2 of 8	
Schedule Year Ended: 2004								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		Monthly UPIS Balances per Books - 2005		Input field		Gibsonia Estates - Water		Florida Public Service Commission									
Line No.	Acct No.	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
				Prior Year 12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	Average Balance
Gibsonia Estates - Water		101	64331	FWS Gibsonia Estates - Water													
Docket No. 060368-WS		Explanation: Provide UPIS balances by account for the period beginning 12/31/04															
Schedule Year Ended: 2005		through 12/31/05, and 13 month Average.															
Historic [x] or Projected []																	
1		INTANGIBLE PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT			0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT			0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION PLANT			0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	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			0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	TOTAL			0	0	0	0	0	0	0	0	0	0	0	0	0	0

4a

Schedule of Water Plant in Service By Primary Account
 Test Year Average balance
 Gibsonia Estates
 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.

4

Schedule of Water Plant in Service By Primary Account- 2006								Florida Public Service Commission	
Monthly UPIS Balances per Books- 2006									
Gibsonia Estates - Water		101	6433	FWS	Gibsonia Estates - Water			Schedule:	A-5
Docket No. 060368-WS		Explanation: Provide UPIS balances by account for the period beginning 12/31/05 through 12/31/06, and 13 month Average.						Page:	5 of 8
Schedule Year Ended: 2006								Preparer:	<name>
Historic [] or Projected [x]									
Line No.	Acct No.	(1) AccountName	(2) Prior Year 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	
1		INTANGIBLE PLANT							
2	301.1	Organization	0	0	0	0	0	0	
3	302.1	Franchises	0	0	0	0	0	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	3,830	
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	24,377	
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	
12	309.2	Supply Mains	0	0	0	0	0	8,590	
13	310.2	Power Generation Equipment	0	0	0	0	0	47,006	
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	14,270	
19	311.3	Pumping Equipment	0	0	0	0	0	27,198	
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	36,553	
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	160,920	
28	333.4	Services	0	0	0	0	0	2,371	
29	334.4	Meters & Meter Installations	0	0	0	0	0	15,801	
30	335.4	Hydrants	0	0	0	0	0	11,634	
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	1,268	
45	348.5	Other Tangible Plant	0	0	0	0	0	0	
46		TOTAL	0	0	0	0	0	353,818	

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

Florida Public Service Commission

Gibsonia Estates
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	341,401	NA
2004			
46	Additions	6,285	NA
47	Retirements	0	NA
48	Adjustments	0	NA
49	12/31/04 Balance	347,686	NA
2005			
50	Additions	6,126	NA
51	Retirements	(2,573)	NA
52	Adjustments	2,175	NA
53	12/31/05 Balance	353,414	NA
2006			
54	Additions	25,498	NA
55	Retirements	(1,251)	NA
56	Adjustments	5,483	NA
57	12/31/06 Balance	383,144	NA
2007			
58	Additions	13,676	NA
59	Retirements	(816)	NA
60	Adjustments	2,688	NA
61	12/31/07 Balance	398,692	NA

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

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

=input field

Florida Public Service Commission

Gibsonia Estates - Water
Docket No. 060368-WS
Schedule Year Ended: 2004
Historic or Projected

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

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

Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
		Lookup from Amend Order							
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	1,994	1,994	1,994	1,994	1,994	1,994	1,994
7	304.2	Structures & Improvements	14,270	14,270	14,270	14,270	14,270	14,270	14,270
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	20,768	20,768	20,768	20,768	20,768	20,768	20,768
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	8,590	8,590	8,590	8,590	8,590	8,590	8,590
13	310.2	Power Generation Equipment	47,006	47,006	47,006	47,006	47,006	47,006	47,006
14	311.2	Pumping Equipment	26,457	26,457	26,457	26,457	26,457	26,457	26,457
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	1,830	1,830	1,830	1,830	1,830	1,830	1,830
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	36,553	36,553	36,553	36,553	36,553	36,553	36,553
27	331.4	Transm. & Distribution Mains	154,635	154,635	154,635	154,635	154,635	154,635	154,635
28	333.4	Services	2,371	2,371	2,371	2,371	2,371	2,371	2,371
29	334.4	Meters & Meter Installations	14,025	14,025	14,025	14,025	14,025	14,025	14,025
30	335.4	Hydrants	11,634	11,634	11,634	11,634	11,634	11,634	11,634
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	1,268	1,268	1,268	1,268	1,268	1,268	1,268
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0
46		TOTAL	341,401	341,401	341,401	341,401	341,401	341,401	341,401

Schedule of Water Plant in Service By Primary Account- 2004 CWIP to Plant -July through December 2004								Florida Public Service Commission	
Gibsonia Estates - Water		=input field						Schedule: A-5	
Docket No. 060368-WS		Explanation: Provide 2004 amounts for projects that were physically placed in service after acquisition 6/30/04.						Page: 6 of 8	
Schedule Year Ended: 2004								Preparer: <name>	
Historic [x] or Projected []									
Line No.	Acct No.	(1) AccountName	(2)	(3) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec
1		INTANGIBLE PLANT							
2	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						6,285	
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	6,285	0
								6,285	

CWIP @ acquisition

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

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Schedule of Water Plant in Service By Primary Account- 2004 Adjustments to UPIS-July through December 2004								Florida Public Service Commission	
Gibsonia Estates - Water		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	
Docket No. 060368-WS								Page: 8 of 8	
Schedule Year Ended: 2004								Preparer: <name>	
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>									
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	
Gibsonia Estates - 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	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	1,994	1,994	1,994	1,994	1,994	1,994	1,994	
7	304.2	Structures & Improvements	14,270	14,270	14,270	14,270	14,270	14,270	14,270	
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	20,768	20,768	20,768	20,768	20,768	20,768	20,768	
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	
12	309.2	Supply Mains	8,590	8,590	8,590	8,590	8,590	8,590	8,590	
13	310.2	Power Generation Equipment	47,006	47,006	47,006	47,006	47,006	47,006	47,006	
14	311.2	Pumping Equipment	26,457	26,457	26,457	26,457	26,457	26,457	26,457	
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	1,830	1,830	1,830	1,830	1,830	1,830	1,830	
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	36,553	36,553	36,553	36,553	36,553	36,553	36,553	
27	331.4	Transm. & Distribution Mains	154,635	154,635	154,635	154,635	154,635	160,920	160,920	
28	333.4	Services	2,371	2,371	2,371	2,371	2,371	2,371	2,371	
29	334.4	Meters & Meter Installations	14,025	14,025	14,025	14,025	14,025	14,025	14,025	
30	335.4	Hydrants	11,634	11,634	11,634	11,634	11,634	11,634	11,634	
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	1,268	1,268	1,268	1,268	1,268	1,268	1,268	
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	
46		TOTAL	341,401	341,401	341,401	341,401	341,401	347,686	347,686	

Schedule of Water Plant in Service By Primary Account- 2005 CWIP to Plant -Jan through December 2005			FWS Properties										Florida Public Service Commission			
Gibsonia Estates - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []			=input field										Schedule: A-5 Page: 6 of 8 Preparer: <name>			
Explanation: Provide amounts for projects that were physically placed in service during 2005.			(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Acct No.	AccountName	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	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													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											3,609		3,609	
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							741						741	
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												1,776	1,776	
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	741	0	0	0	3,609	1,776	6,126	

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Schedule of Water Plant in Service By Primary Account- 2005													FWS Properties		Florida Public Service Commission	
Retirements-January through December 2005																
Gibsonia Estates - Water													=input field		Schedule: A-5	
Docket No. 060368-WS															Page: 7 of 8	
Schedule Year Ended: 2005															Preparer: <name>	
Historic [x] or Projected []																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
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												(2,573)		(2,573)
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	(2,573)	0	(2,573)

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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	
Gibsonia Estates - Water													Schedule: A-5			
Docket No. 060368-WS													Page: 8 of 8			
Schedule Year Ended: 2005													Preparer: <name>			
Historic [x] or Projected []																
Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2005																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														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

h1

Schedule of Water Plant in Service By Primary Account- 2005													FWS Properties		Florida Public Service Commission	
Adjusted UPIS Balances- December 2004 through December 2005																
Gibsonia Estates - Water													Schedule: A-5			
Docket No. 060368-WS													Page: 4 of 8			
Schedule Year Ended: 2005													Preparer: <name>			
Historic [x] or Projected []																
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/04 through the year ended 12/31/05 , and 13 month average																
Line No.	Acct No.	(1) AccountName	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	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	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994
7	304.2	Structures & Improvements	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270
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	20,768	20,768	20,768	20,768	20,768	20,768	20,768	20,768	20,768	20,768	20,768	21,804	21,804	20,927
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	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590
13	310.2	Power Generation Equipment	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006
14	311.2	Pumping Equipment	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457
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	0	0	0	0	0	0	0	741	741	741	741	741	741	342
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	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830
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	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553
27	331.4	Transm. & Distribution Mains	160,920	160,920	160,920	160,920	160,920	160,920	160,920	160,920	160,920	160,920	160,920	160,920	160,920	160,920
28	333.4	Services	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371
29	334.4	Meters & Meter Installations	14,025	14,025	14,025	14,025	14,025	14,025	14,025	14,025	14,025	14,025	14,025	14,025	15,801	14,162
30	335.4	Hydrants	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634
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	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	347,686	347,686	347,686	347,686	347,686	347,686	347,686	348,427	348,427	348,427	348,427	349,463	351,239	348,324

add T/F test

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Schedule of Water Plant in Service By Primary Account
 Test Year Average balance
Gibsonia Estates
 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	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	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994
7	304.2	Structures & Improvements	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270
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	20,768	20,768	20,768	20,768	20,768	20,768	20,768	20,768	20,768	20,768	20,768	21,804	21,804	20,927
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	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590
13	310.2	Power Generation Equipment	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006
14	311.2	Pumping Equipment	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457
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	741	741	741	741	741	741	342
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	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830
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	Distrl. Reservoirs & Standpipes	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553
27	331.4	Transm. & Distribution Mains	160,920	160,920	160,920	160,920	160,920	160,920	160,920	160,920	160,920	160,920	160,920	160,920	160,920	160,920
28	333.4	Services	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371
29	334.4	Meters & Meter Installations	14,025	14,025	14,025	14,025	14,025	14,025	14,025	14,025	14,025	14,025	14,025	14,025	15,801	14,162
30	335.4	Hydrants	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634
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	203	1,338	1,691	2,175	416
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	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	347,686	347,686	347,686	347,686	347,686	347,686	347,686	348,427	348,427	348,630	349,765	351,154	353,414	348,740
47		Subtotal Land & Land Rights	3,824	3,824	3,824	3,824	3,824	3,824	3,824	3,824	3,824	3,824	3,824	3,824	3,824	3,824

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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			
Gibsonia Estates - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [] or Projected [x]													Schedule: A-5 Page: 6 of 8 Preparer: <name>			
Explanation: Provide amounts by month for projects that were physically placed in service during 2006.																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														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													1,000	1,000
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains							3,833				3,833		3,833	11,499
28	333.4	Services														0
29	334.4	Meters & Meter Installations							4,333				4,333		4,333	12,999
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														IT Adds
37	340.51	Computer Equipment														IT Adds
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	0	0	0	8,166	0	0	8,166	0	0	9,166	25,498

Schedule of Water Plant in Service By Primary Account- 2006
Retirements-January through December 2006

Florida Public Service Commission

Gibsonia Estates - Water
Docket No. 060368-WS
Schedule Year Ended: 2006
Historic or Projected

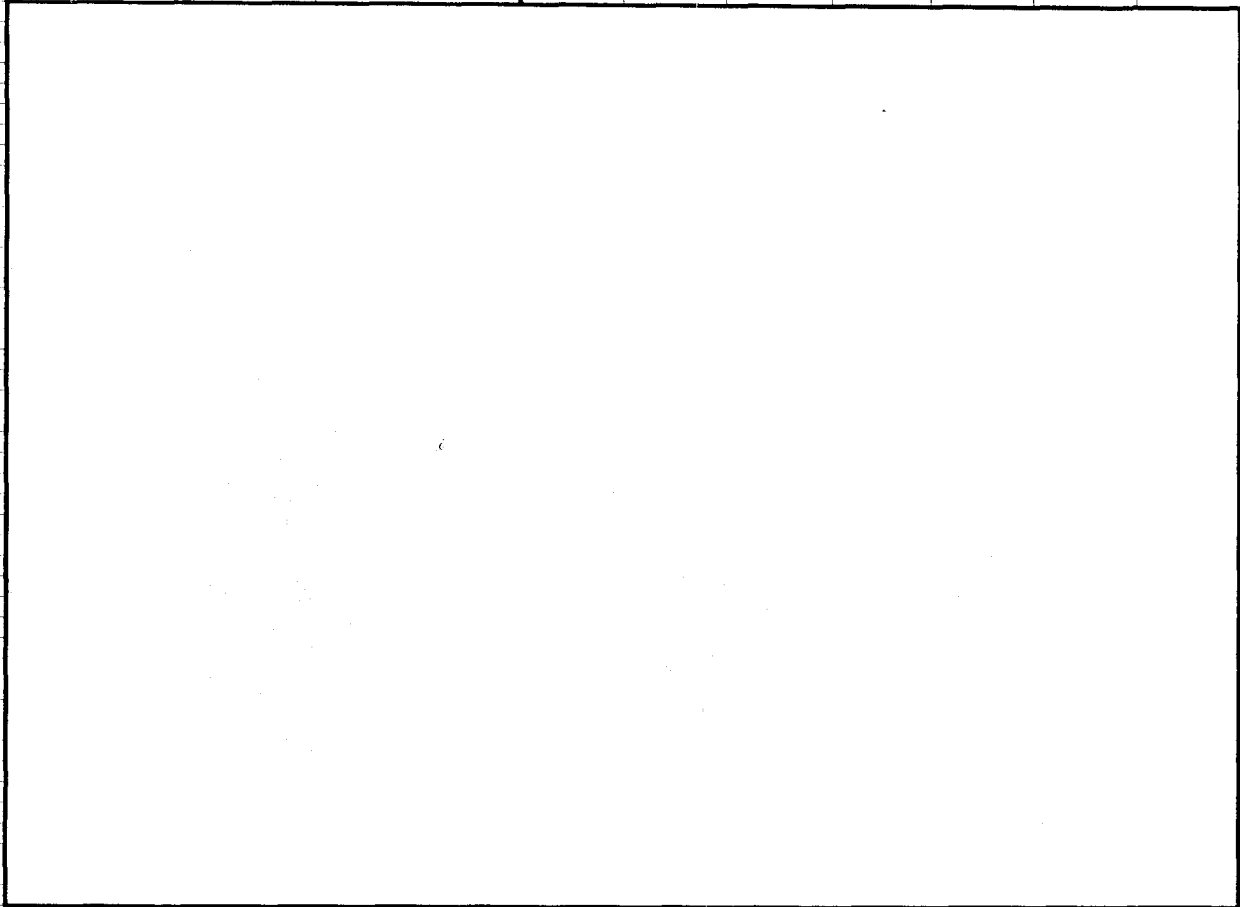
Explanation: Provide Retirements that were physically made during 2006.

Schedule: A-5
Page: 7 of 8
Preparer: <name>

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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														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	0
27	331.4	Transm. & Distribution Mains														0
28	333.4	Services														0
29	334.4	Meters & Meter Installations							(417)			(417)		(417)		(1,251)
30	335.4	Hydrants							0			0		0		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	(417)	0	0	(417)	0	0	(417)	(1,251)

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



Schedule of Water Plant in Service By Primary Account- 2006													FWS Properties			Florida Public Service Commission		
Adjusted UPIS Balances- December 2005 through December 2006																		
Gibsonia Estates - Water													Schedule: A-5			Page: 4 of 8		
Docket No. 060368-WS													Preparer: <name>					
Schedule Year Ended: 2006													Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/05					
Historic [] or Projected [x]													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		
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	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994		
7	304.2	Structures & Improvements	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270		
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	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804		
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	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590		
13	310.2	Power Generation Equipment	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006		
14	311.2	Pumping Equipment	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457		
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	741	741	741	741	741	741	741	741	741	741	741	741	741	741		
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	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830		
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	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553		
27	331.4	Transm. & Distribution Mains	160,920	160,920	160,920	160,920	160,920	160,920	164,336	164,336	164,336	167,752	167,752	167,752	171,168	164,073		
28	333.4	Services	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371		
29	334.4	Meters & Meter Installations	15,801	15,801	15,801	15,801	15,801	15,801	20,134	20,134	20,134	24,467	24,467	24,467	28,800	19,801		
30	335.4	Hydrants	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634		
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	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268		
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
46		TOTAL	351,239	351,239	351,239	351,239	351,239	351,239	358,988	358,988	358,988	366,737	366,737	366,737	375,486	358,469		

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Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Gibsonia Estates

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.

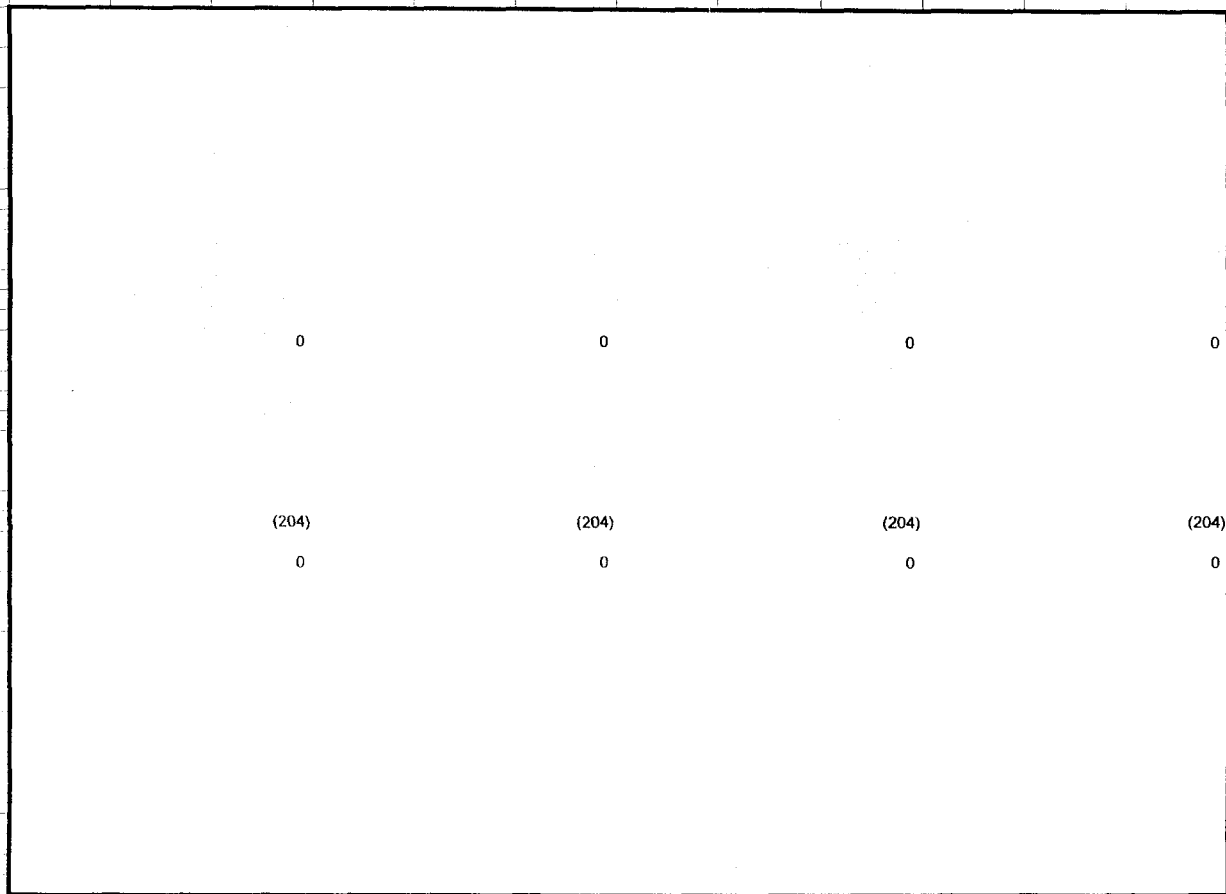
Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	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	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994
7	304.2	Structures & Improvements	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270
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	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804
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	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590
13	310.2	Power Generation Equipment	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006
14	311.2	Pumping Equipment	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457
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	741	741	741	741	741	741	741	741	741	741	741	741	741	741
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	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	1,000	77
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	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553
27	331.4	Transm. & Distribution Mains	160,920	160,920	160,920	160,920	160,920	160,920	164,336	164,336	164,336	167,752	167,752	167,752	171,168	164,073
28	333.4	Services	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371
29	334.4	Meters & Meter Installations	15,801	15,801	15,801	15,801	15,801	15,801	20,134	20,134	20,134	24,467	24,467	24,467	28,800	19,801
30	335.4	Hydrants	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	2,175	2,175	2,175	2,364	2,364	3,136	3,274	3,274	3,274	3,274	3,274	3,274	7,658	3,207
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	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	353,414	353,414	353,414	353,603	353,603	354,375	362,262	362,262	362,262	370,011	370,011	370,011	383,144	361,676
47		Subtotal Land & Land Rights	3,824	3,824	3,824	3,824	3,824	3,824	3,824	3,824	3,824	3,824	3,824	3,824	3,824	3,824

196

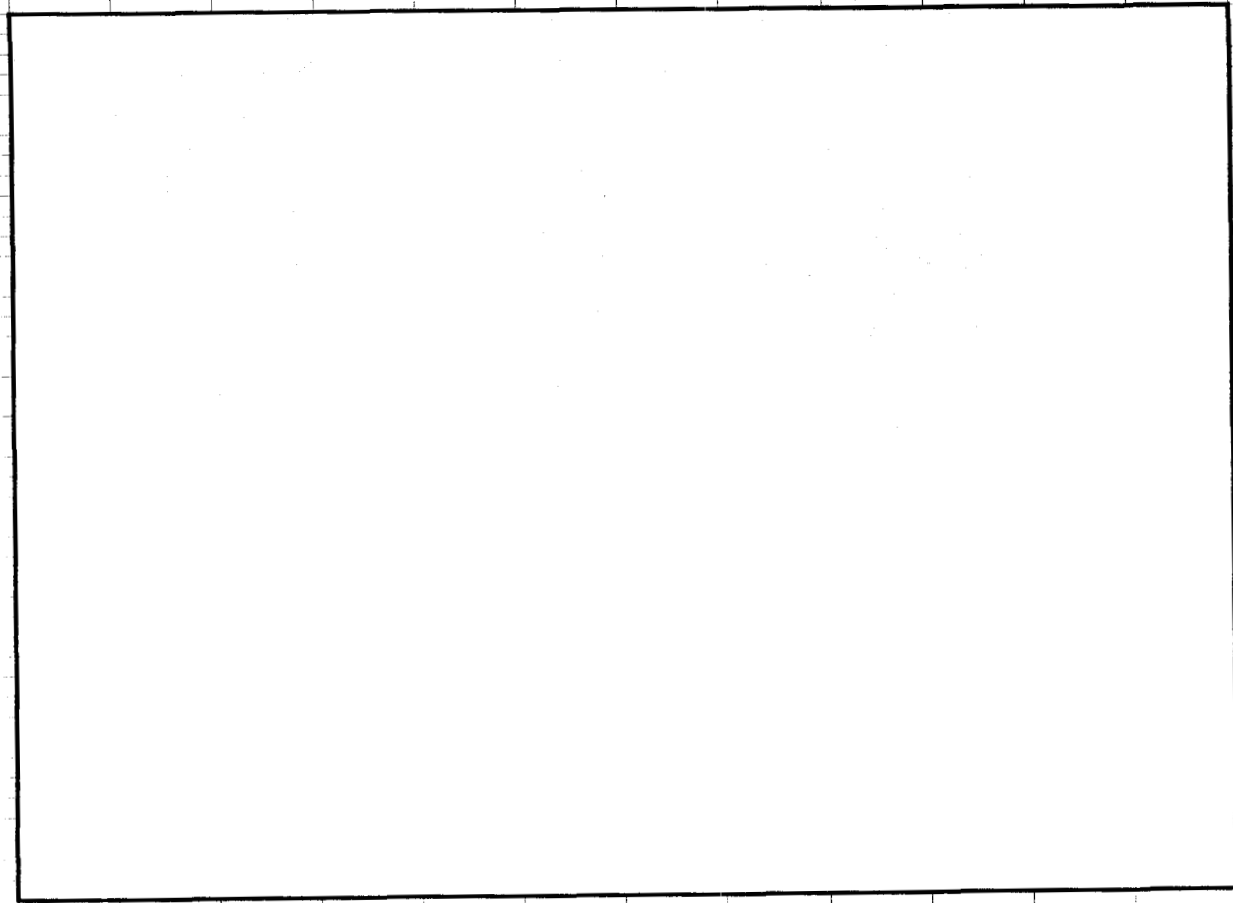
Schedule of Water Plant in Service By Primary Account - 2007 CWIP to Plant - Jan through December 2007													FWS Properties		Florida Public Service Commission			
Gibsonia Estates - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [x]													=input field			Schedule: 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														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			250				250			250			250	1,000		
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			1,875				1,875			1,875			1,875	7,500		
28	333.4	Services														0		
29	334.4	Meters & Meter Installations			1,294				1,294			1,294			1,294	5,176		
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	3,419	0	0	3,419	0	0	3,419	0	0	3,419	13,676		

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Schedule of Water Plant in Service By Primary Account- 2007													Florida Public Service Commission		
Retirements-January through December 2007															
Gibsonia Estates - Water													Schedule: A-5		
Docket No. 060368-WS													Page: 7 of 8		
Schedule Year Ended: 2007													Preparer: <name>		
Historic [] or Projected [x]															
Explanation: Provide Retirements that were physically made during 2007															
Line No.	Acct No.	(1) AccountName	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT													
2	301.1	Organization													0
3	302.1	Franchises													0
4	339.1	Other Plant & Misc. Equipment													0
5		SOURCE OF SUPPLY & PUMPING PLANT													
6	303.2	Land & Land Rights													0
7	304.2	Structures & Improvements													0
8	305.2	Collect. & Impound Reservoirs													0
9	306.2	Lake, River & Other Intakes													0
10	307.2	Wells & Springs													0
11	308.2	Infiltration Galleries & Tunnels													0
12	309.2	Supply Mains													0
13	310.2	Power Generation Equipment													0
14	311.2	Pumping Equipment													0
15	339.2	Other Plant & Misc. Equipment													0
16		WATER TREATMENT PLANT													
17	303.3	Land & Land Rights													0
18	304.3	Structures & Improvements			0			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			(204)			(204)			(204)		(204)		(816)
28	333.4	Services													0
29	334.4	Meters & Meter Installations			0			0			0		0		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	(204)	0	0	(204)	0	0	(204)	0	0	(204)	(816)



Schedule of Water Plant in Service By Primary Account- 2007 Adjustments to UPIS-January through December 2007		FWS Properties											Florida Public Service Commission			
Gibsonia Estates - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic <input type="checkbox"/> or Projected <input checked="" type="checkbox"/>		Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2007.											Schedule: A-5	Page: 8 of 8	Preparer: <name>	
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														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- 2007 Adjusted UPIS Balances- December 2006 through December 2007													Florida Public Service Commission			
Gibsonia Estates - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [x]													Schedule:	A-5		
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													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	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	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994
7	304.2	Structures & Improvements	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270
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	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804
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	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590
13	310.2	Power Generation Equipment	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006
14	311.2	Pumping Equipment	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457
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	250	250	250	500	500	500	750	750	750	1,000	423
19	311.3	Pumping Equipment	741	741	741	741	741	741	741	741	741	741	741	741	741	741
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	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830
24	304.4	Structures & Improvements	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
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	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553
27	331.4	Transm. & Distribution Mains	171,168	171,168	171,168	172,839	172,839	172,839	174,510	174,510	174,510	176,181	176,181	176,181	177,852	173,996
28	333.4	Services	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371
29	334.4	Meters & Meter Installations	28,800	28,800	28,800	30,094	30,094	30,094	31,388	31,388	31,388	32,682	32,682	32,682	33,976	30,990
30	335.4	Hydrants	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634
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	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	375,486	375,486	375,486	378,701	378,701	378,701	381,916	381,916	381,916	385,131	385,131	385,131	388,346	380,927
															TRUE	TRUE

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Schedule of Water Plant in Service By Primary Account

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	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	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994
7	304.2	Structures & Improvements	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270
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	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804
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	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590
13	310.2	Power Generation Equipment	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006
14	311.2	Pumping Equipment	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457
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	250	250	250	500	500	500	750	750	750	1,000	423
19	311.3	Pumping Equipment	741	741	741	741	741	741	741	741	741	741	741	741	741	741
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	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830
24	304.4	Structures & Improvements	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
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	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553
27	331.4	Transm. & Distribution Mains	171,168	171,168	171,168	172,839	172,839	172,839	174,510	174,510	174,510	176,181	176,181	176,181	177,852	173,996
28	333.4	Services	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371
29	334.4	Meters & Meter Installations	28,800	28,800	28,800	30,094	30,094	30,094	31,388	31,388	31,388	32,682	32,682	32,682	33,976	30,990
30	335.4	Hydrants	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634
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	7,658	7,810	8,011	8,393	8,700	8,943	9,185	9,372	9,538	9,838	9,998	10,151	10,346	9,073
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	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	383,144	383,296	383,497	387,094	387,401	387,644	391,101	391,288	391,454	394,969	395,129	395,282	398,692	389,999
47		Subtotal Land & Land Rights	3,824	3,824	3,824	3,824	3,824	3,824	3,824	3,824	3,824	3,824	3,824	3,824	3,824	3,824

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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

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

108 [] =input field
6433 FWS Gibsonia Estates - 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) 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 Accumulated Depreciation By Primary Account, 2005																
Monthly Accumulated Depreciation Balances - per books - 2005																
108 6433 Gibsonia Estates - Water Docket No. 060368-WS Gibsonia Estates - Water Schedule Year Ended: 2005 Explanation: Provide Accumulated Depreciation balances by account for the period Historic [X] or Projected [] beginning 12/31/04 through 12/31/05, and 13 month average for 2005																
Line	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	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

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Gibsonia Estates

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								Florida Public Service Commission	
Monthly Accumulated Depreciation Balances- per books- 2006									
		108		6433		FWS		Gibsonia Estates - Water	
Gibsonia Estates - Water									
Docket No. 060368-WS								Schedule: A-9	
Schedule Year Ended: 2006								Page: 2 of 8	
Historic [] or Projected [x]								Preparer: <name>	
Explanation: Provide Accumulated Depreciation balances by account for the period beginning 12/31/05 through 12/31/06, and 13 month averages for 2006									
Line No.	Acct No	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	
1		INTANGIBLE PLANT							Linked
2	301.1	Organization	0	0	0	0	0	0	
3	302.1	Franchises	0	0	0	0	0	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	6,736	
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	
12	309.2	Supply Mains	0	0	0	0	0	2,359	
13	310.2	Power Generation Equipment	0	0	0	0	0	21,392	
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	9,931	
19	311.3	Pumping Equipment	0	0	0	0	0	6,032	
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	1,978	
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	21,459	
28	333.4	Services	0	0	0	0	0	726	
29	334.4	Meters & Meter Installations	0	0	0	0	0	(7,242)	
30	335.4	Hydrants	0	0	0	0	0	1,884	
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	716	
45	348.5	Other Tangible Plant	0	0	0	0	0	0	
46		TOTAL	0	0	0	0	0	65,970	

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

Florida Public Service Commission

Gibsonia Estates
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	48,609	NA
2004			
46	Additions	5,267	NA
47	Retirements	0	NA
48	Adjustments	0	NA
49	12/31/04 Balance	53,876	NA
2005			
50	Additions	10,658	NA
51	Retirements	(2,573)	NA
52	Adjustments	75	NA
53	12/31/05 Balance	62,036	NA
2006			
54	Additions	11,262	NA
55	Retirements	(1,251)	NA
56	Adjustments	549	NA
57	12/31/06 Balance	72,595	NA
2007			
58	Additions	12,175	NA
59	Retirements	(816)	NA
60	Adjustments	1,532	NA
61	12/31/07 Balance	85,485	NA

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

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

FWS Properties

Florida Public Service Commission

Gibsonia Estates - Water
Docket No. 060368-WS
Schedule Year Ended: 2004
Historic [X] or Projected []

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

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

Line No	Acct No	(1) AccountName	(2) Prior Year 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT	From LOOKUP						
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	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	9,225	9,225	9,225	9,225	9,225	9,225	9,225
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	5,580	5,580	5,580	5,580	5,580	5,580	5,580
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	1,970	1,970	1,970	1,970	1,970	1,970	1,970
13	310.2	Power Generation Equipment	17,670	17,670	17,670	17,670	17,670	17,670	17,670
14	311.2	Pumping Equipment	3,906	3,906	3,906	3,906	3,906	3,906	3,906
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	413	413	413	413	413	413	413
27	331.4	Transm. & Distribution Mains	15,545	15,545	15,545	15,545	15,545	15,545	15,545
28	333.4	Services	632	632	632	632	632	632	632
29	334.4	Meters & Meter Installations	(8,389)	(8,389)	(8,389)	(8,389)	(8,389)	(8,389)	(8,389)
30	335.4	Hydrants	1,475	1,475	1,475	1,475	1,475	1,475	1,475
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	582	582	582	582	582	582	582
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0
46		TOTAL	48,609	48,609	48,609	48,609	48,609	48,609	48,609

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Schedule of Water Accumulated Depreciation By Primary Account- 2004 Adjusted UPIS Balances- June through December Balances for Depn Exp Calc			FWS Properties						Florida Public Service Commission		
Gibsonia Estates - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected []			Explanation: Provide Adjusted UPIS balances by account for the period beginning 6/30/04 through the year ended 12/31/04						Schedule: A-9	Page: UPIS 4 of 8	Preparer: <name>
Line No.	Acct No.	(1) AccountName	(2) Prior Year 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04		
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0	0	0	0	0	0		
3	302.1	Franchises	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	1,994	1,994	1,994	1,994	1,994	1,994	1,994		
7	304.2	Structures & Improvements	14,270	14,270	14,270	14,270	14,270	14,270	14,270		
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	20,768	20,768	20,768	20,768	20,768	20,768	20,768		
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0		
12	309.2	Supply Mains	8,590	8,590	8,590	8,590	8,590	8,590	8,590		
13	310.2	Power Generation Equipment	47,006	47,006	47,006	47,006	47,006	47,006	47,006		
14	311.2	Pumping Equipment	26,457	26,457	26,457	26,457	26,457	26,457	26,457		
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	1,830	1,830	1,830	1,830	1,830	1,830	1,830		
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	36,553	36,553	36,553	36,553	36,553	36,553	36,553		
27	331.4	Transm. & Distribution Mains	154,635	154,635	154,635	154,635	154,635	160,920	160,920		
28	333.4	Services	2,371	2,371	2,371	2,371	2,371	2,371	2,371		
29	334.4	Meters & Meter Installations	14,025	14,025	14,025	14,025	14,025	14,025	14,025		
30	335.4	Hydrants	11,634	11,634	11,634	11,634	11,634	11,634	11,634		
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	1,268	1,268	1,268	1,268	1,268	1,268	1,268		
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0		
46		TOTAL	341,401	341,401	341,401	341,401	341,401	347,686	347,686		

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Schedule of Water Accumulated Depreciation By Primary Account- 2004

Depreciation Rates for Water Accounts- 2004 FWS Properties Florida Public Service Commission

Gibsonla Estates - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 Historic or Projected

This Schedule shows the Commission Authorized Depreciation rates for 2004
 Schedule: A-9
 Page: 2b
 Preparer: <name>

Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(3) 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 Dept LOOKUP							
2	301.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	302.1	Franchises	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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	2.86%	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%
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	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
31	336.4	Backflow Prevention	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
32	339.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33		GENERAL PLANT							
34	303.5	Land & Land Rights							
35	304.5	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
36	340.5	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	340.51	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	341.5	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
39	342.5	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40	343.5	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	344.5	Laboratory Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
42	345.5	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
44	347.5	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	348.5	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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Schedule of Water Accumulated Depreciation By Primary Account- 2004			FWS Properties						Florida Public Service Commission		
Depreciation Expense- July through December 2004											
Gibsonia Estates - Water									Schedule: A-9		
Docket No. 060368-WS									Page: 6 of 8		
Schedule Year Ended: 2004			Explanation: Provide monthly Depreciation Expense for 2004						Preparer: <name>		
Historic [x] or Projected []											
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		36	36	36	36	36	36		
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		58	58	58	58	58	58		
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0		
12	309.2	Supply Mains		20	20	20	20	20	20		
13	310.2	Power Generation Equipment		196	196	196	196	196	196		
14	311.2	Pumping Equipment		110	110	110	110	110	110		
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		82	82	82	82	82	82		
27	331.4	Transm. & Distribution Mains		286	286	286	286	298	298		
28	333.4	Services		5	5	5	5	5	5		
29	334.4	Meters & Meter Installations		58	58	58	58	58	58		
30	335.4	Hydrants		22	22	22	22	22	22		
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		874	874	874	874	886	886	5,267	

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

FWS Properties

Florida Public Service Commission

Gibsonia Estates - 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-9
Page: 7 of 8
Preparer: <name>

Line No	Acct No	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Jul	Aug	Sep	Oct	Nov	Dec
1		INTANGIBLE PLANT							
2	301.1	Organization							
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

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

FWS Properties

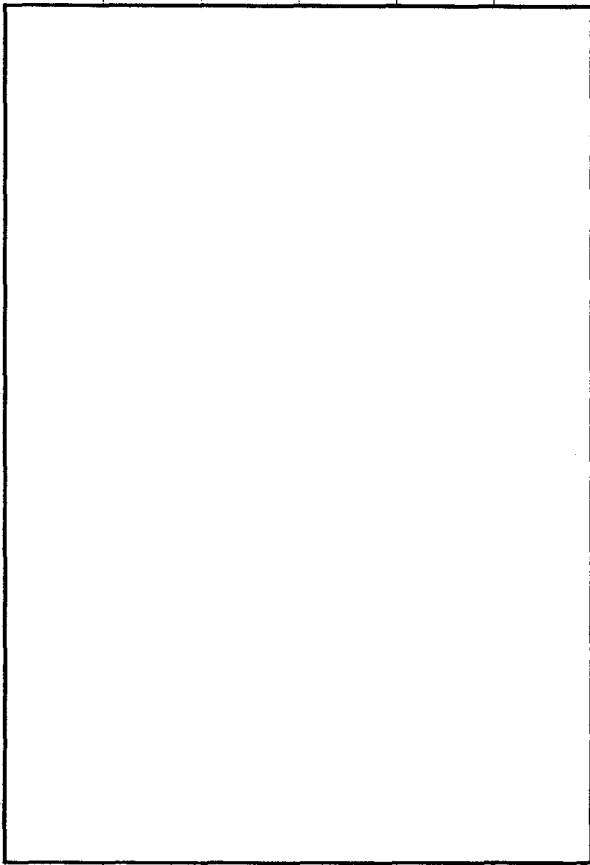
Florida Public Service Commission

Gibsonia Estates - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 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) 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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Schedule of Water Accumulated Depreciation By Primary Account- 2004		FWS Properties							Florida Public Service Commission	
Adjusted Accumulated Depreciation Balances- June through December 2004										
Gibsonia Estates - Water		Explanation: Provide Adjusted Accum Depn balances by account for the period beginning 6/30/04							Schedule: A-9	
Docket No. 060368-WS		when the Florida Water Services properties were acquired by AQUA, Inc.							Page: 4 of 8	
Schedule Year Ended: 2004		through the year ended 12/31/04. While 2005 is the historical test year, balances							Preparer: <name>	
Historic [x] or Projected []		back to 6/30/04 are needed since adjustments to book balances are made beginning that date.								
Line No.	Acct No.	(1) 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	9,225	9,261	9,297	9,333	9,369	9,405	9,441	
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	5,580	5,638	5,695	5,753	5,811	5,868	5,926	
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	
12	309.2	Supply Mains	1,970	1,990	2,011	2,031	2,052	2,072	2,093	
13	310.2	Power Generation Equipment	17,670	17,866	18,062	18,258	18,453	18,649	18,845	
14	311.2	Pumping Equipment	3,906	4,016	4,126	4,237	4,347	4,457	4,567	
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
16		WATER TREATMENT PLANT								
17	303.3	Land & Land Rights	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	413	495	578	660	742	825	907	
27	331.4	Transm. & Distribution Mains	15,545	15,831	16,118	16,404	16,690	16,988	17,286	
28	333.4	Services	632	637	642	647	652	657	662	
29	334.4	Meters & Meter Installations	(8,389)	(8,331)	(8,272)	(8,214)	(8,155)	(8,097)	(8,038)	
30	335.4	Hydrants	1,475	1,497	1,518	1,540	1,561	1,583	1,604	
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	582	582	582	582	582	582	582	
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	
46		TOTAL	48,609	49,483	50,357	51,231	52,105	52,990	53,876	
									53,876	

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

Florida Public Service Commission

Gibsonia Estates - 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	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	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994
7	304.2	Structures & Improvements	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270
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	20,768	20,768	20,768	20,768	20,768	20,768	20,768	20,768	20,768	20,768	20,768	21,804	21,804	20,927
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	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590
13	310.2	Power Generation Equipment	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006
14	311.2	Pumping Equipment	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457
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	741	741	741	741	741	741	342
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	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830
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	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553
27	331.4	Transm. & Distribution Mains	160,920	160,920	160,920	160,920	160,920	160,920	160,920	160,920	160,920	160,920	160,920	160,920	160,920	160,920
28	333.4	Services	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371
29	334.4	Meters & Meter Installations	14,025	14,025	14,025	14,025	14,025	14,025	14,025	14,025	14,025	14,025	14,025	14,025	15,801	14,162
30	335.4	Hydrants	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634
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	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	347,686	347,686	347,686	347,686	347,686	347,686	347,686	348,427	348,427	348,427	348,427	349,463	351,239	348,324

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Schedule of Water Accumulated Depreciation By Primary Account- 2005
 Depreciation Rates for Water Accounts- 2005

Florida Public Service Commission

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

This Schedule shows the Commission Authorized Depreciation rates for 2005

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

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

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

Florida Public Service Commission

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

Explanation: Provide the monthly Depreciation Expense for 2005

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		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	36	36	36	36	36	36	36	36	36	36	36	36	36	432
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	58	58	58	58	58	58	58	58	58	58	58	61	61	698
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	20	20	20	20	20	20	20	20	20	20	20	20	20	245
13	310.2	Power Generation Equipment	196	196	196	196	196	196	196	196	196	196	196	196	196	2,350
14	311.2	Pumping Equipment	110	110	110	110	110	110	110	110	110	110	110	110	110	1,323
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	3	3	3	3	3	3	19
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	82	82	82	82	82	82	82	82	82	82	82	82	82	988
27	331.4	Transm. & Distribution Mains	298	298	298	298	298	298	298	298	298	298	298	298	298	3,576
28	333.4	Services	5	5	5	5	5	5	5	5	5	5	5	5	5	59
29	334.4	Meters & Meter Installations	58	58	58	58	58	58	58	58	58	58	58	58	66	709
30	335.4	Hydrants	22	22	22	22	22	22	22	22	22	22	22	22	22	259
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		886	886	886	886	886	886	889	889	889	889	891	899	10,658

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

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

[] =input field

Explanation: Provide Retirements for 2005

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) 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	(2,573)	0	(2,573)
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services		0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations		0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention		0	0	0	0	0	0	0	0	0	0	0	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	(2,573)	0	(2,573)

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

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) AccountName	(2)	(3)	(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	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Accumulated Depreciation By Primary Account- 2005
 Adjusted Accumulated Depreciation Balances - December 2004 through December 2005

Florida Public Service Commission

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

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

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

Line No	Acct No	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	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	9,441	9,477	9,513	9,549	9,585	9,621	9,657	9,693	9,729	9,766	9,802	9,838	9,874	9,657
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	5,926	5,984	6,042	6,099	6,157	6,215	6,272	6,330	6,388	6,445	6,503	3,991	4,051	5,877
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	2,093	2,113	2,134	2,154	2,175	2,195	2,215	2,236	2,256	2,277	2,297	2,318	2,338	2,215
13	310.2	Power Generation Equipment	18,845	19,041	19,237	19,433	19,629	19,824	20,020	20,216	20,412	20,608	20,804	21,000	21,195	20,020
14	311.2	Pumping Equipment	4,567	4,678	4,788	4,898	5,008	5,119	5,229	5,339	5,449	5,560	5,670	5,780	5,890	5,229
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	3	6	9	12	15	19	5
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	907	989	1,072	1,154	1,236	1,319	1,401	1,483	1,566	1,648	1,730	1,813	1,895	1,401
27	331.4	Transm. & Distribution Mains	17,286	17,584	17,882	18,180	18,478	18,776	19,074	19,372	19,670	19,968	20,266	20,564	20,862	19,074
28	333.4	Services	662	667	672	676	681	686	691	696	701	706	711	716	721	691
29	334.4	Meters & Meter Installations	(8,038)	(7,980)	(7,922)	(7,863)	(7,805)	(7,746)	(7,688)	(7,629)	(7,571)	(7,512)	(7,454)	(7,396)	(7,330)	(7,687)
30	335.4	Hydrants	1,604	1,626	1,647	1,669	1,690	1,712	1,734	1,755	1,777	1,798	1,820	1,841	1,863	1,734
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	582	582	582	582	582	582	582	582	582	582	582	582	582	582
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	53,876	54,761	55,647	56,532	57,418	58,303	59,189	60,077	60,966	61,855	62,743	61,062	61,960	58,799
			TRUE												61,960	

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Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Gibsonia Estates

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

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) Pnor 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	9,441	9,477	9,513	9,549	9,585	9,621	9,657	9,693	9,729	9,766	9,802	9,838	9,874	9,657
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	5,925	5,984	6,042	6,099	6,157	6,215	6,272	6,330	6,388	6,445	6,503	3,991	4,051	5,877
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	2,093	2,113	2,134	2,154	2,175	2,195	2,215	2,236	2,256	2,277	2,297	2,318	2,338	2,215
13	310.2	Power Generation Equipment	18,845	19,041	19,237	19,433	19,629	19,824	20,020	20,216	20,412	20,608	20,804	21,000	21,195	20,020
14	311.2	Pumping Equipment	4,567	4,678	4,788	4,898	5,008	5,119	5,229	5,339	5,449	5,560	5,670	5,780	5,890	5,229
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	3	6	9	12	15	19	5
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	907	989	1,072	1,154	1,236	1,319	1,401	1,483	1,566	1,648	1,730	1,813	1,895	1,401
27	331.4	Transm. & Distribution Mains	17,286	17,584	17,882	18,180	18,478	18,776	19,074	19,372	19,670	19,968	20,266	20,564	20,862	19,074
28	333.4	Services	662	667	672	676	681	686	691	696	701	706	711	716	721	691
29	334.4	Meters & Meter Installations	(8,038)	(7,980)	(7,922)	(7,863)	(7,805)	(7,746)	(7,688)	(7,629)	(7,571)	(7,512)	(7,454)	(7,396)	(7,330)	(7,687)
30	335.4	Hydrants	1,604	1,626	1,647	1,669	1,690	1,712	1,734	1,755	1,777	1,798	1,820	1,841	1,863	1,734
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	3	21	45	75	11
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	582	582	582	582	582	582	582	582	582	582	582	582	582	582
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	53,876	54,761	55,647	56,532	57,418	58,303	59,189	60,077	60,966	61,857	62,765	61,107	62,036	58,810
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

Gibsonia Estates - 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	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	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994
7	304.2	Structures & Improvements	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270
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	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804
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	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590
13	310.2	Power Generation Equipment	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006
14	311.2	Pumping Equipment	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457
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	741	741	741	741	741	741	741	741	741	741	741	741	741	741
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	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	1,000	77
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	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553
27	331.4	Transm. & Distribution Mains	160,920	160,920	160,920	160,920	160,920	160,920	164,336	164,336	164,336	167,752	167,752	167,752	171,168	164,073
28	333.4	Services	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371
29	334.4	Meters & Meter Installations	15,801	15,801	15,801	15,801	15,801	15,801	20,134	20,134	20,134	24,467	24,467	24,467	28,800	19,801
30	335.4	Hydrants	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634
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	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	351,239	351,239	351,239	351,239	351,239	351,239	358,988	358,988	358,988	366,737	366,737	366,737	375,486	358,469

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

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(3) Jan	(4) Feb	(5) Mar	(6) Apr	Change to Guideline Lives								(15) Memo Guideline Rates	(16) Memo Guideline Lives
								Monthly Rates									
								(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec		
1		INTANGIBLE PLANT															
2	301.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
3	302.1	Franchises	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	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%		
5		SOURCE OF SUPPLY & PUMPING PLANT															
6	303.2	Land & Land Rights															
7	304.2	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
8	305.2	Collect. & Impound Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	2.00%	50
9	306.2	Lake, River & Other Intakes	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	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%	3.33%	
11	308.2	Infiltration Galleries & Tunnels	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
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%	2.86%	35
13	310.2	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	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%	5.00%	20
15	339.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
16		WATER TREATMENT PLANT															
17	303.3	Land & Land Rights															
18	304.3	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	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%	5.00%	20
20	320.3	Water Treatment Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	4.55%	22
21	339.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
22		TRANSMISSION & DISTRIBUTION PLANT															
23	303.4	Land & Land Rights															
24	304.4	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	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%	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%	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%	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%	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%	5.00%	20
30	335.4	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%	45
31	336.4	Backflow Prevention	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
32	339.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	4.00%	25
33		GENERAL PLANT															
34	303.5	Land & Land Rights															
35	304.5	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
36	340.5	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
37	340.51	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	16.67%	6
38	341.5	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	16.67%	6
39	342.5	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
40	343.5	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	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%	6.67%	15
42	345.5	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	8.33%	12
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	10.00%	10
44	347.5	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
45	348.5	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	10.00%	10

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

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

Explanation: Provide the monthly Depreciation Expense for 2006

Florida Public Service Commission

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	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		36	36	36	36	37	37	37	37	37	37	37	37	441
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		61	61	61	61	61	61	61	61	61	61	61	61	727
11	308.2	Infiltration Galleries & Tunnets		0	0	0	0	0	0	0	61	61	61	61	61	0
12	309.2	Supply Mains		20	20	20	20	20	20	20	20	20	20	20	20	0
13	310.2	Power Generation Equipment		196	196	196	196	196	196	196	196	196	196	196	196	2,350
14	311.2	Pumping Equipment		110	110	110	110	110	110	110	110	110	110	110	110	1,323
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		3	3	3	3	3	3	3	3	3	3	3	3	37
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	3
26	330.4	Distr. Reservoirs & Standpipes		82	82	82	82	82	82	82	82	82	82	82	82	988
27	331.4	Transm. & Distribution Mains		298	298	298	298	312	318	318	318	325	325	325	332	3,766
28	333.4	Services		5	5	5	5	5	5	5	5	5	5	5	5	59
29	334.4	Meters & Meter Installations		66	66	66	66	66	84	84	84	102	102	102	120	1,007
30	335.4	Hydrants		22	22	22	22	22	22	22	22	22	22	22	22	259
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	7	7	7	7	7	7	7	7	56
46		TOTAL		899	899	899	899	921	946	946	946	970	970	970	998	11,262

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

Florida Public Service Commission

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

Explanation: Provide Retirements for 2006

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

Line No.	Acct No.	(1) AccountName	=input field												(14) Test Year End Dec	(15) 2006 Total	
			(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov			
1		INTANGIBLE PLANT															
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT															
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT															
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT															
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	(417)	0	0	(417)	0	0	(417)	(1,251)	0
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT															
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	(417)	0	0	(417)	0	0	(417)	(1,251)	0

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

Florida Public Service Commission

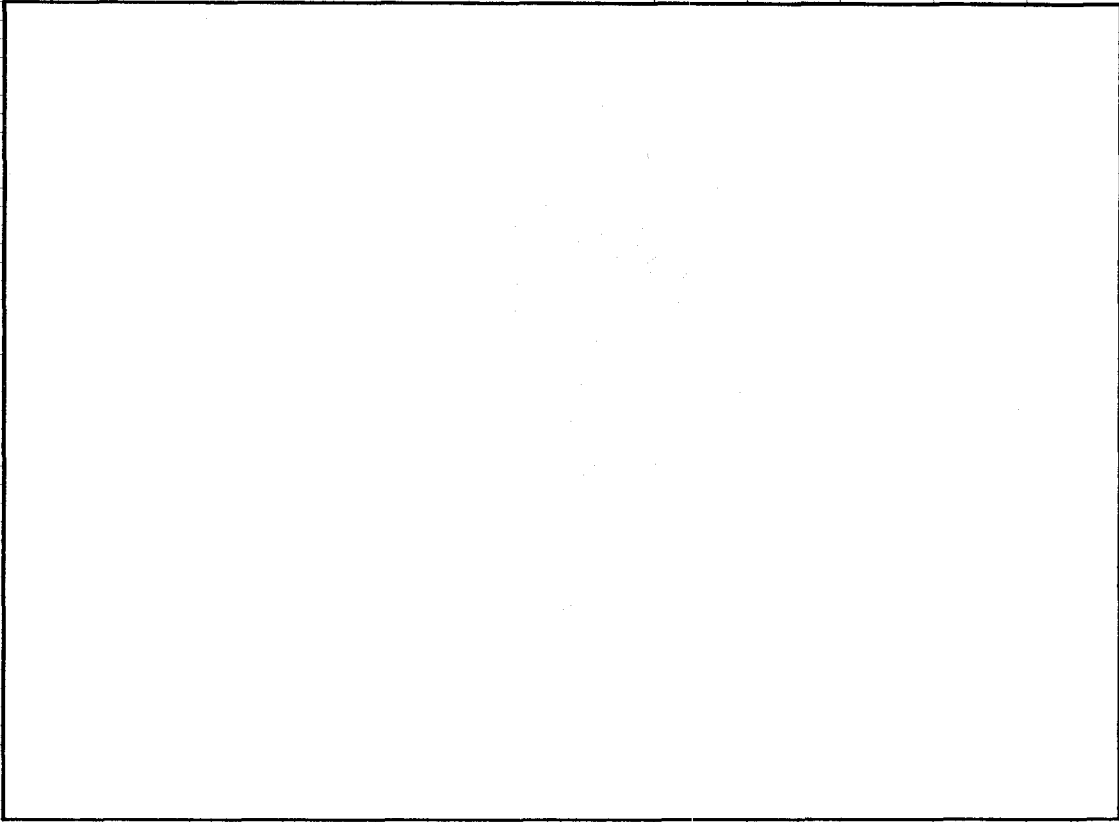
Gibsonia Estates - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [] or Projected [x]

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

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

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

Gibsonia Estates - Water
 Docket No. 060368-W5
 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)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	12/31/06	Average Balance
1		INTANGIBLE PLANT														
2	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	9,874	9,910	9,946	9,982	10,018	10,055	10,092	10,129	10,166	10,204	10,241	10,278	10,315	10,093
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	4,051	4,112	4,172	4,233	4,293	4,354	4,415	4,475	4,536	4,596	4,657	4,717	4,778	4,415
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	2,338	2,359	2,379	2,400	2,420	2,440	2,461	2,481	2,502	2,522	2,543	2,563	2,584	2,461
13	310.2	Power Generation Equipment	21,195	21,391	21,587	21,783	21,979	22,175	22,371	22,566	22,762	22,958	23,154	23,350	23,546	22,371
14	311.2	Pumping Equipment	5,890	6,001	6,111	6,221	6,331	6,441	6,552	6,662	6,772	6,882	6,993	7,103	7,213	6,552
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	19	22	25	28	31	34	37	40	43	46	49	52	56	37
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	3	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	1,895	1,977	2,060	2,142	2,224	2,307	2,389	2,471	2,553	2,636	2,718	2,800	2,883	2,389
27	331.4	Transm. & Distribution Mains	20,862	21,160	21,458	21,756	22,054	22,366	22,268	22,586	22,905	22,813	23,138	23,463	23,378	22,324
28	333.4	Services	721	726	731	736	741	746	751	755	760	765	770	775	780	751
29	334.4	Meters & Meter Installations	(7,330)	(7,264)	(7,198)	(7,132)	(7,066)	(7,001)	(6,917)	(6,833)	(6,749)	(6,647)	(6,545)	(6,443)	(6,323)	(6,881)
30	335.4	Hydrants	1,863	1,884	1,906	1,927	1,949	1,971	1,992	2,014	2,035	2,057	2,078	2,100	2,121	1,992
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	582	582	582	582	582	589	596	603	610	617	624	631	638	602
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	61,960	62,859	63,758	64,657	65,556	66,477	67,006	67,951	68,897	69,450	70,420	71,391	71,971	67,104
			TRUE												71,971.07	

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Gibsonia Estates

Schedule: A-9

Docket No. 060368-WS

Page: 4 of 5

Schedule Year Ending 12/31/06

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 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	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	9,874	9,910	9,946	9,982	10,018	10,055	10,092	10,129	10,166	10,204	10,241	10,278	10,315	10,093
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	4,051	4,112	4,172	4,233	4,293	4,354	4,415	4,475	4,536	4,596	4,657	4,717	4,778	4,415
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	2,338	2,359	2,379	2,400	2,420	2,440	2,461	2,481	2,502	2,522	2,543	2,563	2,584	2,461
13	310.2	Power Generation Equipment	21,195	21,391	21,587	21,783	21,979	22,175	22,371	22,566	22,762	22,958	23,154	23,350	23,546	22,371
14	311.2	Pumping Equipment	5,890	6,001	6,111	6,221	6,331	6,441	6,552	6,662	6,772	6,882	6,993	7,103	7,213	6,552
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	19	22	25	28	31	34	37	40	43	46	49	52	56	37
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	3	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	1,895	1,977	2,060	2,142	2,224	2,307	2,389	2,471	2,553	2,636	2,718	2,800	2,883	2,389
27	331.4	Transm. & Distribution Mains	20,862	21,160	21,458	21,756	22,054	22,366	22,668	22,966	23,264	23,562	23,860	24,158	24,456	22,324
28	333.4	Services	721	726	731	736	741	746	751	755	760	765	770	775	780	751
29	334.4	Meters & Meter Installations	(7,330)	(7,264)	(7,198)	(7,132)	(7,066)	(7,001)	(6,917)	(6,833)	(6,749)	(6,647)	(6,545)	(6,443)	(6,323)	(6,881)
30	335.4	Hydrants	1,863	1,884	1,906	1,927	1,949	1,971	1,992	2,014	2,035	2,057	2,078	2,100	2,121	1,992
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	75	195	136	168	201	245	290	336	381	427	472	518	624	306
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	582	582	582	582	582	589	596	603	610	617	624	631	638	602
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	62,036	62,965	63,894	64,826	65,757	66,722	67,296	68,287	69,278	69,877	70,892	71,908	72,595	67,410
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

Gibsonia Estates - 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	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	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994	1,994
7	304.2	Structures & Improvements	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270	14,270
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	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804	21,804
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	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590
13	310.2	Power Generation Equipment	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006	47,006
14	311.2	Pumping Equipment	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457	26,457
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	250	250	250	500	500	500	750	750	750	1,000	423
19	311.3	Pumping Equipment	741	741	741	741	741	741	741	741	741	741	741	741	741	741
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	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830
24	304.4	Structures & Improvements	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
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	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553	36,553
27	331.4	Transm. & Distribution Mains	171,168	171,168	171,168	172,839	172,839	172,839	174,510	174,510	174,510	176,181	176,181	176,181	177,852	173,996
28	333.4	Services	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371
29	334.4	Meters & Meter Installations	28,800	28,800	28,800	30,094	30,094	30,094	31,388	31,388	31,388	32,682	32,682	32,682	33,976	30,990
30	335.4	Hydrants	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634	11,634
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	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	375,486	375,486	375,486	378,701	378,701	378,701	381,916	381,916	381,916	385,131	385,131	385,131	388,346	380,927

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

Florida Public Service Commission

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

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

This Schedule shows the Depreciation rates based on Guideline Lives

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

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

Florida Public Service Commission

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

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

Explanation: Provide the monthly Depreciation Expense for 2007

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		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	37	37	37	37	37	37	37	37	37	37	37	37	37	446
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	61	61	61	61	61	61	61	61	61	61	61	61	61	727
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	20	20	20	20	20	20	20	20	20	20	20	20	20	245
13	310.2	Power Generation Equipment	196	196	196	196	196	196	196	196	196	196	196	196	196	2,350
14	311.2	Pumping Equipment	110	110	110	110	110	110	110	110	110	110	110	110	110	1,323
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	1	1	1	1	1	1	2	2	2	3	14
19	311.3	Pumping Equipment	3	3	3	3	3	3	3	3	3	3	3	3	3	37
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	3	3	3	3	3	3	3	3	3	3	3	3	3	31
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	82	82	82	82	82	82	82	82	82	82	82	82	82	988
27	331.4	Transm. & Distribution Mains	332	332	335	335	335	338	338	338	341	341	341	341	345	4,052
28	333.4	Services	5	5	5	5	5	5	5	5	5	5	5	5	5	59
29	334.4	Meters & Meter Installations	120	120	125	125	125	131	131	131	136	136	136	136	142	1,559
30	335.4	Hydrants	22	22	22	22	22	22	22	22	22	22	22	22	22	259
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	7	7	7	7	7	7	7	7	7	7	7	7	7	85
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL		998	998	1,007	1,007	1,007	1,016	1,016	1,016	1,025	1,025	1,025	1,035	12,174.71
																12,174.71

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

Gibsonia Estates - Water
Docket No. 060368-W5
Schedule Year Ended: 2007
Historic [] or Projected [x]

[] =input field

Explanation: Provide Retirements for 2007

Florida Public Service Commission

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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	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	(204)	0	0	(204)	0	0	(204)	0	0	(204)	(816)
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	(204)	0	0	(204)	0	0	(204)	0	0	(204)	(816)

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

Florida Public Service Commission

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

[] =input field

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

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

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

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

Florida Public Service Commission

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

Gibsonia Estates - 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.

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	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	10,315	10,352	10,389	10,427	10,464	10,501	10,538	10,575	10,612	10,650	10,687	10,724	10,761	10,538
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	4,778	4,839	4,899	4,960	5,020	5,081	5,141	5,202	5,262	5,323	5,384	5,444	5,505	5,141
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	2,584	2,604	2,624	2,645	2,665	2,686	2,706	2,727	2,747	2,768	2,788	2,809	2,829	2,706
13	310.2	Power Generation Equipment	23,546	23,742	23,937	24,133	24,329	24,525	24,721	24,917	25,113	25,308	25,504	25,700	25,896	24,721
14	311.2	Pumping Equipment	7,213	7,323	7,434	7,544	7,654	7,764	7,875	7,985	8,095	8,205	8,316	8,426	8,536	7,875
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	1	1	2	3	5	6	8	10	12	14	5
19	311.3	Pumping Equipment	56	59	62	65	68	71	74	77	80	83	86	90	93	74
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	3	5	8	10	13	16	18	21	23	26	29	31	34	18
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	2,883	2,965	3,047	3,130	3,212	3,294	3,377	3,459	3,541	3,624	3,706	3,788	3,871	3,377
27	331.4	Transm. & Distribution Mains	23,378	23,709	24,041	24,172	24,507	24,842	24,976	25,314	25,653	25,790	26,132	26,473	26,614	25,046
28	333.4	Services	780	785	790	795	800	805	810	815	820	825	830	835	839	810
29	334.4	Meters & Meter Installations	(6,323)	(6,203)	(6,083)	(5,958)	(5,832)	(5,707)	(5,576)	(5,445)	(5,315)	(5,178)	(5,042)	(4,906)	(4,764)	(5,564)
30	335.4	Hydrants	2,121	2,143	2,164	2,186	2,208	2,229	2,251	2,272	2,294	2,315	2,337	2,358	2,380	2,251
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	638	645	652	659	667	674	681	688	695	702	709	716	723	681
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	71,971.07	72,969	73,966	74,769	75,776	76,783	77,595	78,611	79,627	80,448	81,474	82,499	83,330	77,678
			TRUE												FALSE	

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Gibsonia Estates

Schedule: A-9

Docket No. 060368-WS

Page: 5 of 5

Schedule Year Ending 12/31/07

Preparer: Robert M. Griffin

Historical [] Projected [X]

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	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	10,315	10,352	10,389	10,427	10,464	10,501	10,538	10,575	10,612	10,650	10,687	10,724	10,761	10,538
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	4,778	4,839	4,899	4,960	5,020	5,081	5,141	5,202	5,262	5,323	5,384	5,444	5,505	5,141
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	2,584	2,604	2,624	2,645	2,665	2,686	2,706	2,727	2,747	2,768	2,788	2,809	2,829	2,706
13	310.2	Power Generation Equipment	23,546	23,742	23,937	24,133	24,329	24,525	24,721	24,917	25,113	25,308	25,504	25,700	25,896	24,721
14	311.2	Pumping Equipment	7,213	7,323	7,434	7,544	7,654	7,764	7,875	7,985	8,095	8,205	8,316	8,426	8,536	7,875
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	1	1	2	3	5	6	8	10	12	14	5
19	311.3	Pumping Equipment	56	59	62	65	68	71	74	77	80	83	86	90	93	74
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	3	5	8	10	13	16	18	21	23	26	29	31	34	18
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	2,883	2,965	3,047	3,130	3,212	3,294	3,377	3,459	3,541	3,624	3,706	3,788	3,871	3,377
27	331.4	Transm. & Distribution Mains	23,378	23,709	24,041	24,172	24,507	24,842	24,976	25,314	25,653	25,790	26,132	26,473	26,614	25,046
28	333.4	Services	780	785	790	795	800	805	810	815	820	825	830	835	839	810
29	334.4	Meters & Meter Installations	(6,323)	(6,203)	(6,083)	(5,958)	(5,832)	(5,707)	(5,576)	(5,445)	(5,315)	(5,178)	(5,042)	(4,906)	(4,764)	(5,564)
30	335.4	Hydrants	2,121	2,143	2,164	2,186	2,208	2,229	2,251	2,272	2,294	2,315	2,337	2,358	2,380	2,251
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	624	732	844	960	1,081	1,205	1,333	1,463	1,596	1,732	1,871	2,012	2,156	1,355
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	638	645	652	659	667	674	681	688	695	702	709	716	723	681
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	72,595	73,701	74,810	75,729	76,857	77,988	78,928	80,074	81,222	82,180	83,345	84,511	85,485	79,033
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Contributions in Aid of Construction by Classification - 2004																	
June through December CIAC Balances per Books - 2004																	
Gibsonia Estates - Water																	
Docket No. 060368-WS																	
Schedule Year Ended: 2004																	
Historic [X] or Projected []																	
back to 6/30/04 are needed since adjustments to book balances are made beginning that date.																	
beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA)																	
Explanation: Provide the CIAC Balances by month by Classification																	
Gibsonia Estates - Water																	
FWS																	
input field																	
271																	
6433																	
Gibsonia Estates - Water																	
Preparer:																	
Page: 2 of																	
Schedule: A-12																	
Florida Public Service Commission																	
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0						
2	Meter Fees	0	0	0	0	0	0	0	0	0	0						
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0						
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0						
5	Total Cash CIAC	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						
7	T&D Mains	0	0	0	0	0	0	0	0	0	0						
8	Services	0	0	0	0	0	0	0	0	0	0						
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0						
10	Hydrants	0	0	0	0	0	0	0	0	0	0						
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0						
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0						
Line	No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

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

Florida Public Service Commission

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

54a

271 6433 FWS Gibsonia Estates - Water
 Explanation: Provide the CIAC Balances by month by Classification for 2005

Schedule: A-12
 Page: 2 of
 Preparer:

input field

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Gibsonia Estates

Docket No. 060368-WS

Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-12

Page: 2 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
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.

7 ps

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

CIAC Balances per Books- 2006

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

271 6433 FWS Gibsonia Estates - Water

Explanation: Provide the CIAC Balances by month by Classification for 2006

Florida Public Service Commission

Schedule: A-12

Page: 2 of

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
Cash CIAC:							
							from Adj bal
1	Water Treatment Equipment	0	0	0	0	0	46,262
2	Meter Fees	0	0	0	0	0	11,404
3	Main Extension Charge	0	0	0	0	0	6,422
4	Service Installation Fees	0	0	0	0	0	2,356
5	Total Cash CIAC	0	0	0	0	0	66,445
Property CIAC:							
							from Adj bal
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	6,732
8	Services	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	1,861
10	Hydrants	0	0	0	0	0	2,225
11	Total Property CIAC	0	0	0	0	0	10,818
12	Total Water CIAC	0	0	0	0	0	77,263

SS

SS

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

Florida Public Service Commission

Gibsonia Estates

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	67,107	NA
2004			
35	Additions	5,749	NA
36	Adjustments	0	NA
37	12/31/04 Balance	72,856	NA
2005			
38	Additions	1,649	NA
39	Adjustments	0	NA
40	12/31/05 Balance	74,505	NA
2006			
41	Additions	2,758	NA
42	Adjustments	0	NA
43	12/31/06 Balance	77,263	NA
2007			
44	Additions	11,032	NA
45	Adjustments	0	NA
46	12/31/07 Balance	88,295	NA

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

Line No.	Description	Cash CIAC	Property CIAC	Total Cash CIAC	Property CIAC 271.5	Dist Res & Standpipes	T&D Mains	Services	Meter/Meter Installation	Hydrants	Total Property CIAC	Total Water CIAC
35	Total Water CIAC											
34	Total Property CIAC											
33	Hydrants											
32	Meter/Meter Installation											
31	Services											
30	T&D Mains											
29	Dist Res & Standpipes											
28	Property CIAC											
27	Service Installation Fees											
26	Main Extension Charge											
25	Water Treatment Equipment											
24	Meter Fees											
23	Total Water CIAC											
22	Total Property CIAC											
21	Hydrants											
20	Meter/Meter Installation											
19	Services											
18	T&D Mains											
17	Dist Res & Standpipes											
16	Property CIAC 271.5											
15	Total Cash CIAC											
14	Serv Install Charge											
13	Main Extl Charge											
12	Unclaimed Refunds											
11	CIAC-1999 Acquisition											
10	Meter Fees											
9	Capacity Charges 271.1											
8	Cash CIAC											
7	Order Adjustment											
6	Order Total											
5	Amendatory											
4	Allocation											
3	to match											
2	Order Total											
1	Amendatory											

Gibsonia Estates - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 Historic [X] or Projected []

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

Florida Public Service Commission

Schedule: A-12

Page:

Preparer:

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

Allocation
 to match
 Order Total
 Amendatory
 @ 6/30/04
 Categories-lines 22 to 35 below

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

should be -> 67,107 <-diff

Order Balances
 as Calculated
 41,362
 10,271
 4,512
 143
 56,289
 0
 6,732
 0
 0
 2,225
 1,861
 2,225
 10,818
 67,107
 TRUE

Schedule of Water Contributions in Aid of Construction by Classification- 2004									Florida Public Service Commission	
CIAC Amendatory Order Balances as of 6/30/04										
Gibsonia Estates - Water									Schedule: A-12	
Docket No. 080368-WS									Page: 5 of 8	
Schedule Year Ended: 2004									Preparer:	
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>										
Explanation: Provide the CIAC Balances by month by Classification based on amounts in the PSC's Amendatory Order										
Line No.	(1) Description	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04		
Cash CIAC:										
1	Water Treatment Equipment	41,362	41,362	41,362	41,362	41,362	41,362	41,362		
2	Meter Fees	10,271	10,271	10,271	10,271	10,271	10,271	10,271		
3	Main Extension Charge	4,512	4,512	4,512	4,512	4,512	4,512	4,512		
4	Service Installation Fees	143	143	143	143	143	143	143		
5	Total Cash CIAC	56,289	56,289	56,289	56,289	56,289	56,289	56,289		
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0		
7	T&D Mains	6,732	6,732	6,732	6,732	6,732	6,732	6,732		
8	Services	0	0	0	0	0	0	0		
9	Meters/Meter Installation	1,861	1,861	1,861	1,861	1,861	1,861	1,861		
10	Hydrants	2,225	2,225	2,225	2,225	2,225	2,225	2,225		
11	Total Property CIAC	10,818	10,818	10,818	10,818	10,818	10,818	10,818		
12	Total Water CIAC	67,107	67,107	67,107	67,107	67,107	67,107	67,107		
		TRUE								

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Schedule of Water Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission
CIAC Additions July through December 2004								
Gibsonia Estates - Water								Schedule: A-12
Docket No. 060368-W5								Page: 6 of 8
Schedule Year Ended: 2004								Preparer:
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>								
Explanation: Provide a Schedule showing additions to CIAC during 2004 from the date of Acquisition. Use the same categories as are available for customers and that subsequently get converted to Annual Report (Gronin Jackson) categories.								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Description		July	Aug	Sep	Oct	Nov	Dec
Cash CIAC:		CIAC acct						
1	Capacity Charges 271.1	320	0	0	2,800	0	0	0
2	Meter Fees	334	0	233	360	0	0	0
3	CIAC-1999 Acquisition							
4	Unclaimed Refunds							
5	Main Ext Charge	331	0	0	572	0	0	0
6	Serv Install Charge	333	0	0	1,784	0	0	0
7	Total Cash CIAC		0	233	5,516	0	0	0
Property CIAC 271.5:								
8	Dist Res & Standpipes							
9	T&D Mains							
10	Services							
11	Meter/Meter Installation							
21	Hydrants							
22	Total Property CIAC		0	0	0	0	0	0
23	Total Water CIAC		0	233	5,516	0	0	0

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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									
Gibsonia Estates - Water								Schedule: A-12	
Docket No. 060368-WS								Page: 8 of 8	
Schedule Year Ended: 2004								Preparer:	
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>									
Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2004									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Description	July	Aug	Sep	Oct	Nov	Dec		
Cash CIAC:									
1	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	0

[Redacted] =input field

60

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Gibsonia Estates - Water		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
Docket No. 060368-WS									Page:	4 of 8
Schedule Year Ended: 2004									Preparer:	
Historic [x] or Projected []										
		(1)	(2)	(3)	(4)	(5)	(6)	(7)		
Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04		
Cash CIAC:										
1	Water Treatment Equipment	41,362	41,362	41,362	44,162	44,162	44,162	44,162		
2	Meter Fees	10,271	10,271	10,504	10,864	10,864	10,864	10,864		
3	Main Extension Charge	4,512	4,512	4,512	5,084	5,084	5,084	5,084		
4	Service Installation Fees	143	143	143	1,927	1,927	1,927	1,927		
5	Total Cash CIAC	56,289	56,289	56,522	62,038	62,038	62,038	62,038		
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0		
7	T&D Mains	6,732	6,732	6,732	6,732	6,732	6,732	6,732		
8	Services	0	0	0	0	0	0	0		
9	Meters/Meter Installation	1,861	1,861	1,861	1,861	1,861	1,861	1,861		
10	Hydrants	2,225	2,225	2,225	2,225	2,225	2,225	2,225		
11	Total Property CIAC	10,818	10,818	10,818	10,818	10,818	10,818	10,818		
12	Total Water CIAC	67,107	67,107	67,340	72,856	72,856	72,856	72,856		
								TRUE		

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Schedule of Water Contributions in Aid of Construction by Classification- 2005														Florida Public Service Commission		
CIAC Additions - 2005														Schedule: A-12		
Gibsonia Estates - 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	Total	2005	
Cash CIAC:		CIAC acct														
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	700	0	700	these rows are extracted from the FWS456CIAC lab
2	Meter Fees	0	0	0	0	0	0	0	0	0	270	90	0	360		
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	446	0	446		
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	143	0	143		
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	270	1,379	0	1,649		
Property CIAC:																
6	Dist Reservoirs & Standpipes														0	
7	T&D Mains														0	
8	Services														0	
9	Meters/Meter Installation														0	
10	Hydrants														0	
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	270	1,379	0	1,649		

Schedule of Water Contributions in Aid of Construction by Classification- 2005														Florida Public Service Commission		
Adjustments to CIAC-2005														Schedule: A-12		
Gibsonia Estates - 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	Total	2005	
Cash CIAC:																
1	Water Treatment Equipment														0	
2	Meter Fees														0	
3	Main Extension Charge														0	
4	Service Installation Fees														0	
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Property CIAC:																
6	Dist Reservoirs & Standpipes														0	
7	T&D Mains														0	
8	Services														0	
9	Meters/Meter Installation														0	
10	Hydrants														0	
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

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Schedule of Water Contributions in Aid of Construction by Classification- 2005														Florida Public Service Commission	
Adjusted CIAC Balances- 2005														Schedule: A-12	
Gibsonia Estates - 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	44,162	44,162	44,162	44,162	44,162	44,162	44,162	44,162	44,162	44,162	44,162	44,862	44,862	44,270
2	Meter Fees	10,864	10,864	10,864	10,864	10,864	10,864	10,864	10,864	10,864	10,864	11,134	11,224	11,224	10,940
3	Main Extension Charge	5,084	5,084	5,084	5,084	5,084	5,084	5,084	5,084	5,084	5,084	5,084	5,530	5,530	5,153
4	Service Installation Fees	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,927	2,070	2,070	1,949
5	Total Cash CIAC	62,038	62,038	62,038	62,038	62,038	62,038	62,038	62,038	62,038	62,038	62,308	63,687	63,687	62,313
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861
10	Hydrants	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225
11	Total Property CIAC	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818
12	Total Water CIAC	72,856	72,856	72,856	72,856	72,856	72,856	72,856	72,856	72,856	72,856	73,126	74,505	74,505	73,131
														TRUE	

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Gibsonia Estates

Schedule: A-12

Docket No. 060368-WS

Page: 3 of 5

Test Year Ending 12/31/05

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	44,162	44,162	44,162	44,162	44,162	44,162	44,162	44,162	44,162	44,162	44,162	44,862	44,862	44,270
2	Meter Fees	10,864	10,864	10,864	10,864	10,864	10,864	10,864	10,864	10,864	10,864	10,864	11,134	11,224	10,940
3	Main Extension Charge	5,084	5,084	5,084	5,084	5,084	5,084	5,084	5,084	5,084	5,084	5,084	5,530	5,530	5,153
4	Service Installation Fees	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,927	2,070	2,070	1,949
5	Total Cash CIAC	62,038	62,038	62,038	62,038	62,038	62,038	62,038	62,038	62,038	62,038	62,308	63,687	63,687	62,313
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861
10	Hydrants	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225
11	Total Property CIAC	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818
12	Total Water CIAC	72,856	72,856	72,856	72,856	72,856	72,856	72,856	72,856	72,856	72,856	73,126	74,505	74,505	73,131
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		
Gibsonia Estates - Water														Page: 6 of 8		
Docket No. 060368-WS														Preparer:		
Schedule Year Ended: 2006																
Historic [x] or Projected []																
Explanation: Provide a Schedule showing additions to CIAC during 2006																
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2006	Total	
Cash CIAC:		CIAC acct														
1	Water Treatment Equipment	320	1,400	0	0	0	0	0	0	0	0	0	0	0	1,400	
2	Meter Fees	334	180	0	0	0	0	0	0	0	0	0	0	0	180	
3	Main Extension Charge	331	892	0	0	0	0	0	0	0	0	0	0	892		
4	Service Installation Fees	333	286	0	0	0	0	0	0	0	0	0	0	286		
5	Total Cash CIAC		2,758	0	0	0	0	0	0	0	0	0	0	0	2,758	
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		2,758	0	0	0	0	0	0	0	0	0	0	0	2,758	
Schedule of Water Contributions in Aid of Construction by Classification- 2006														Florida Public Service Commission		
Adjustments to CIAC-2006														Schedule: A-12		
Gibsonia Estates - Water														Page: 8 of 8		
Docket No. 060368-WS														Preparer:		
Schedule Year Ended: 2006																
Historic [x] or Projected []																
Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2006																
Line No.	AccountName	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2006	Total	
Cash CIAC:																
1	Water Treatment Equipment														0	
2	Meter Fees														0	
3	Main Extension Charge														0	
4	Service Installation Fees														0	
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	
Property CIAC:																
6	Dist Reservoirs & Standpipes														0	
7	T&D Mains														0	
8	Services														0	
9	Meters/Meter Installation														0	
10	Hydrants														0	
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	

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Schedule of Water Contributions in Aid of Construction by Classification- 2006														Florida Public Service Commission	
Adjusted CIAC Balances- 2006														Schedule: A-12	
Gibsonia Estates - Water														Page: 4 of 8	
Docket No. 060368-WS														Preparer:	
Schedule Year Ended: 2006															
Historic [x] or Projected [x]															
Explanation: Provide Adjusted CIAC balances by account for 2006															
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	44,862	46,262	46,262	46,262	46,262	46,262	46,262	46,262	46,262	46,262	46,262	46,262	46,262	46,155
2	Meter Fees	11,224	11,404	11,404	11,404	11,404	11,404	11,404	11,404	11,404	11,404	11,404	11,404	11,404	11,390
3	Main Extension Charge	5,530	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,354
4	Service Installation Fees	2,070	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,334
5	Total Cash CIAC	63,687	66,445	66,445	66,445	66,445	66,445	66,445	66,445	66,445	66,445	66,445	66,445	66,445	66,233
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861
10	Hydrants	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225
11	Total Property CIAC	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818
12	Total Water CIAC	74,505	77,263	77,263	77,263	77,263	77,263	77,263	77,263	77,263	77,263	77,263	77,263	77,263	77,051
														TRUE	

65a

65a

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Gibsonia Estates

Schedule: A-12

Docket No. 060368-WS

Page: 4 of 5

Test Year Ending 12/31/06

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	44,862	46,262	46,262	46,262	46,262	46,262	46,262	46,262	46,262	46,262	46,262	46,262	46,262	46,155
2	Meter Fees	11,224	11,404	11,404	11,404	11,404	11,404	11,404	11,404	11,404	11,404	11,404	11,404	11,404	11,390
3	Main Extension Charge	5,530	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,354
4	Service Installation Fees	2,070	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,334
5	Total Cash CIAC	63,687	66,445	66,445	66,445	66,445	66,445	66,445	66,445	66,445	66,445	66,445	66,445	66,445	66,233
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861
10	Hydrants	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225
11	Total Property CIAC	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818
12	Total Water CIAC	74,505	77,263	77,263	77,263	77,263	77,263	77,263	77,263	77,263	77,263	77,263	77,263	77,263	77,051
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

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

Explanation: Provide a Schedule showing additions to CIAC during 2007

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

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
	Cash CIAC:	CIAC acct													
1	Water Treatment Equipment	320													0
2	Meter Fees	334			2,758		2,758			2,758			2,758		11,032
3	Main Extension Charge	331													0
4	Service Installation Fees	333													0
5	Total Cash CIAC		0	0	2,758	0	0	2,758	0	0	2,758	0	0	2,758	11,032
	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	2,758	0	0	2,758	0	0	2,758	0	0	2,758	11,032

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

Florida Public Service Commission

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

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

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

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
	Cash CIAC:														
1	Water Treatment Equipment														0
2	Meter Fees														0
3	Main Extension Charge														0
4	Service Installation Fees														0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
	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
Adjusted CIAC Balances- 2007

Gibsonia Estates - Water
Docket No. 060368-WS
Schedule Year Ended: 2007
Historic or Projected

Explanation: Provide Adjusted CIAC balances by account for 2007

Florida Public Service Commission

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

Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	46,262	46,262	46,262	46,262	46,262	46,262	46,262	46,262	46,262	46,262	46,262	46,262	46,262	46,262
2	Meter Fees	11,404	11,404	11,404	14,162	14,162	14,162	16,920	16,920	16,920	19,678	19,678	19,678	22,436	16,072
3	Main Extension Charge	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422
4	Service Installation Fees	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356
5	Total Cash CIAC	66,445	66,445	66,445	69,203	69,203	69,203	71,961	71,961	71,961	74,719	74,719	74,719	77,477	71,113
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861
10	Hydrants	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225
11	Total Property CIAC	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818
12	Total Water CIAC	77,263	77,263	77,263	80,021	80,021	80,021	82,779	82,779	82,779	85,537	85,537	85,537	88,295	81,931
														TRUE	
														FALSE	
														4 yr	

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Gibsonia Estates

Schedule: A-12

Docket No. 060368-WS

Page: 5 of 5

Test Year Ending 12/31/07

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	46,262	46,262	46,262	46,262	46,262	46,262	46,262	46,262	46,262	46,262	46,262	46,262	46,262	46,262
2	Meter Fees	11,404	11,404	11,404	14,162	14,162	14,162	16,920	16,920	16,920	19,678	19,678	19,678	22,436	16,072
3	Main Extension Charge	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422
4	Service Installation Fees	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356
5	Total Cash CIAC	66,445	66,445	66,445	69,203	69,203	69,203	71,961	71,961	71,961	74,719	74,719	74,719	77,477	71,113
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861
10	Hydrants	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225
11	Total Property CIAC	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818
12	Total Water CIAC	77,263	77,263	77,263	80,021	80,021	80,021	82,779	82,779	82,779	85,537	85,537	85,537	88,295	81,931
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									
Gibsonia Estates - Water		272	6433	FWS		Gibsonia Estates - Water		Schedule:	A-14
Docket No. 060368-WS		Explanation: Provide the Amort of CIAC Balances per books by month by Classification beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA) through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.						Page:	2 of 2
Schedule Year Ended: 2004								Preparer:	
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>									
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	
Gibsonia Estates - Water		272	6433	=input field		FWS	Gibsonia Estates - Water						Page:	2 of 2	
Docket No. 060368-IWS		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)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	Test Year End 12/31/05	Average Balance
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

Florida Public Service Commission

Test Year Average Balance
 Gibsonia Estates
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER															
Cash															
13	Treatment & Disposal Equipment	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							Florida Public Service Commission	
		=Input field						
Gibsonia Estates - Water		272	6433	FWS	Gibsonia Estates - Water		Schedule:	A-14
Docket No. 060368-WS		Explanation: Provide the Amort of CIAC Balances by month by Classification					Page:	2 of 2
Schedule Year Ended: 2006		for the year ended 12/31/06					Preparer:	
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

Gibsonia Estates
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
	2000		
23	Additions		NA
24	Adjustments		NA
25	12/31/00 Balance		NA
	2001		
26	Additions		NA
27	Adjustments		NA
28	12/31/01 Balance		NA
	2002		
29	Additions		NA
30	Adjustments		NA
31	12/31/02 Balance		NA
	2003		
32	Additions		NA
33	Adjustments		NA
34	06/30/04 Amend. Order Balance	38,257	NA
	2004		
35	Additions	1,162	NA
36	Adjustments	0	NA
37	12/31/04 Balance	39,419	NA
	2005		
38	Additions	2,401	NA
39	Adjustments	0	NA
40	12/31/05 Balance	41,819	NA
	2006		
41	Additions	2,562	NA
42	Adjustments	0	NA
43	12/31/06 Balance	44,382	NA
	2007		
44	Additions	2,854	NA
45	Adjustments	0	NA
46	12/31/07 Balance	47,235	NA

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

CONVERT AMENDATORY ORDER BALANCES

Schedule of Water Amortization of CIAC by Classification- 2004

CIAC Amendatory Order Balances as of 6/30/04

Florida Public Service Commission

Gibsonia Estates - Water

Docket No. 060368-WS

Schedule Year Ended: 2004

Historic [x] or Projected []

Explanation: Calculate Accum Amort of CIAC at 6/30/04 based on Nance's WIPs and Amendatory Order. Assign WIP amounts to CIAC Categories

Schedule: A-12
Page:
Preparer:

		Cronin Jackson 06/30/04 From Lookup	Amendatory Order Adjustment	Allocation to match Amendatory Order Total @ 6/30/04	Categories-lines 22 to 35 below
Cash CIAC:					
1	Capacity Charges	271.1	127	127	Water Treatment Equipment
2	Meter Fees		45	45	Meter Fees
3	CIAC-1999 Acquisition		35,043	35,043	Water Treatment Equipment
4	Unclaimed Refunds		1	1	Water Treatment Equipment
5	Main Ext Charge		499	499	Main Extension Charge
6	Serv Install Charge		14	14	Service Installation Charge
7	Total Cash CIAC	35,729	0	35,729	
Property CIAC 271.5: 271.5					
8	Dist Res & Standpipes	330.4	0	0	Dist Res & Standpipes
9	T&D Mains	331.4	1,569	1,569	T&D Mains
10	Services	333.4	0	0	Services
11	Meter/Meter Installation	334.4	465	465	Meter/Meter Installation
21	Hydrants	335.4	494	494	Hydrants
22	Total Property CIAC	2,528	0	2,528	
23	Total Water CIAC	38,257	0	38,257	

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	35,171
25	Meter Fees	45
26	Main Extension Charge	499
27	Service Installation Fees	14
28	Total Cash CIAC	35,729
Property CIAC:		
29	Dist Res & Standpipes	0
30	T&D Mains	1,569
31	Services	0
32	Meter/Meter Installation	465
33	Hydrants	494
34	Total Property CIAC	2,528
35	Total Water CIAC	38,257

Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
12	Total Water CIAC	38,257	38,257	38,257	38,257	38,257	38,257	38,257
11	Total Property CIAC	2,528	2,528	2,528	2,528	2,528	2,528	2,528
10	Hydrants	494	494	494	494	494	494	494
9	Meter/Meter Installation	465	465	465	465	465	465	465
8	Services	0	0	0	0	0	0	0
7	T&D Mains	1,569	1,569	1,569	1,569	1,569	1,569	1,569
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0
Property CIAC:								
5	Total Cash CIAC	35,729	35,729	35,729	35,729	35,729	35,729	35,729
4	Service Installation Fees	14	14	14	14	14	14	14
3	Main Extension Charge	499	499	499	499	499	499	499
2	Meter Fees	45	45	45	45	45	45	45
1	Water Treatment Equipment	35,171	35,171	35,171	35,171	35,171	35,171	35,171
Cash CIAC:								
No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04

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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					
Gibsonis Estates - Water		Page: _____					
Docket No. 060366-WS		Preparer: _____					
Schedule Year Ended: 2004							
Historic [X] or Projected []							
1	Cash CIAC	271.1					
2	Capacity Charges	271.1					
3	CIAC-1999 Acquisition	271.3					
4	Uncleared Refunds	271.3					
5	Main Ext Charge	271.3					
6	Serv Install Charge	271.3					
7	Meter Fees	271.3					
	Total Cash CIAC						
8	Contributed Property	271.2					
9	Dist Res & Standpipe	330.4					
10	1&D Mains	331.4					
11	Services	333.4					
12	Meters/Meter Installation Hydrants	334.4					
		335.4					

Categories-lines to below	Annual Depn Rate	Monthly Depn Rate
Water Treatment Equip (see Composite Calc)	3.13%	0.26%
Water Treatment Equip (see Composite Calc)	3.13%	0.26%
Water Treatment Equip (see Composite Calc)	3.13%	0.26%
Main Extension Charge	2.22%	0.19%
Service Installation Charge	2.50%	0.21%
Meter Fees	5.00%	0.42%
accd 334.4		
	2.70%	0.23%
	2.22%	0.19%
	2.50%	0.21%
	5.00%	0.42%
	2.22%	0.19%

Composite Rate Calculation:			UPIS Balance 6/30/04			2004 Depreciation Rate		Annual Depreciation
			Adjusted Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense
1	INTANGIBLE PLANT	INTANGIBLE PLANT						
2	Organization	301.1	0			0.00%		
3	Franchises	302.1	0			0.00%		
4	Other Plant & Misc. Equipment	339.1	0			0.00%		
5	SOURCE OF SUPPLY & PUMPING PLANT					0.00%		
6	Land & Land Rights	303.2	1,994			0.00%		
7	Structures & Improvements	304.2	14,270		14,270	3.03%	0.25%	432
8	Collect. & Impound Reservoirs	305.2	0			0.00%		
9	Lake, River & Other Intakes	306.2	0			0.00%		
10	Wells & Springs	307.2	20,768		20,768	3.33%	0.28%	692
11	Infiltration Galleries & Tunnels	308.2	0			0.00%		
12	Supply Mains	309.2	8,590		8,590	2.86%	0.24%	245
13	Power Generation Equipment	310.2	47,006		47,006	5.00%	0.42%	2,350
14	Pumping Equipment	311.2	26,457		26,457	5.00%	0.42%	1,323
15	Other Plant & Misc. Equipment	339.2	0			0.00%		
16	WATER TREATMENT PLANT					0.00%		
17	Land & Land Rights	303.3	0			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	1,830			0.00%		
24	Structures & Improvements	304.4	0		0	3.03%	0.25%	0
25	Pumping Equipment	311.4	0			5.00%		
26	Distr. Reservoirs & Standpipes	330.4	Contributed 36,553	0	36,553	2.70%	0.23%	988
27	Transm. & Distribution Mains	331.4	Contributed 154,635	(6,732)	147,903	2.22%	0.19%	3,287
28	Services	333.4	Contributed 2,371	0	2,371	2.50%	0.21%	59
29	Meters & Meter Installations	334.4	Contributed 14,025	(1,861)	12,164	5.00%	0.42%	608
30	Hydrants	335.4	Contributed 11,634	(2,225)	9,409	2.22%	0.19%	209
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	1,268			0.00%		
45	Other Tangible Plant	348.5	0			0.00%		
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization				325,491			10,194
					TRUE			Composite Rate 3.13%

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Line No.	Description	Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data	Annual Depr Rate	Mo Depr Rate
64	Cash CIAC: Water Treatment Equipment		3.13%	0.26%
65	Meter Fees		5.00%	0.42%
66	Main Extension Charge		2.22%	0.19%
67	Service Installation Fees		2.50%	0.21%
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		2.22%	0.19%

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

Florida Public Service Commission

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

Gibsonia Estates - 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.

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	41,362	41,362	41,362	44,162	44,162	44,162	44,162
2	Meter Fees	10,271	10,271	10,504	10,864	10,864	10,864	10,864
3	Main Extension Charge	4,512	4,512	4,512	5,084	5,084	5,084	5,084
4	Service Installation Fees	143	143	143	1,927	1,927	1,927	1,927
5	Total Cash CIAC	56,289	56,289	56,522	62,038	62,038	62,038	62,038
Property CIAC:								
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0
7	T&D Mains	6,732	6,732	6,732	6,732	6,732	6,732	6,732
8	Services	0	0	0	0	0	0	0
9	Meters/Meter Installation	1,861	1,861	1,861	1,861	1,861	1,861	1,861
10	Hydrants	2,225	2,225	2,225	2,225	2,225	2,225	2,225
11	Total Property CIAC	10,818	10,818	10,818	10,818	10,818	10,818	10,818
12	Total Water CIAC	67,107	67,107	67,340	72,856	72,856	72,856	72,856

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

Florida Public Service Commission

Schedule: A-14
 Page: 2, wrk-3
 Preparer:

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

Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories

Line No.	Description	(1) Annual Rates	(2) July	(3) Aug	(4) Monthly Rates Sep	(5) Oct	(6) Nov	(7) Dec
Cash CIAC:								
1	Water Treatment Equipment	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
Property CIAC:								
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%
7	T&D Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
8	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
10	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%

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Schedule of Water Amortization of CIAC by Classification- 2004 CIAC Amortization - July through December 2004									Florida Public Service Commission	
		=input field							Schedule:	A-14
Gibsonia Estates - Water		Explanation: Provide a Schedule showing additions to CIAC during 2004 from the date of Acquisition 6/30/04.							Page:	2, wrk-4
Docket No. 060368-WS									Preparer:	
Schedule Year Ended: 2004										
Historic [x] or Projected []										
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		108	108	115	115	115	115	677	
2	Meter Fees		43	44	45	45	45	45	268	
3	Main Extension Charge		8	8	9	9	9	9	54	
4	Service Installation Fees		0	0	4	4	4	4	17	
5	Total Cash CIAC		159	160	174	174	174	174	1,016	
Property CIAC:										
6	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0	
7	T&D Mains		12	12	12	12	12	12	75	
8	Services		0	0	0	0	0	0	0	
9	Meters/Meter Installation		8	8	8	8	8	8	47	
10	Hydrants		4	4	4	4	4	4	25	
11	Total Property CIAC		24	24	24	24	24	24	146	
12	Total Water CIAC		184	185	198	198	198	198	1,162	
Schedule of Water Amortization of CIAC by Classification- 2004 Adjustments to CIAC-July through December 2004										
		=input field							Florida Public Service Commission	
Gibsonia Estates - Water		Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2004							Schedule:	A-14
Docket No. 060368-WS									Page:	2, wrk-5
Schedule Year Ended: 2004										
Historic [x] or Projected []										
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	

Schedule of Water Amortization of CIAC by Classification - 2004		Adjusted Amortization of CIAC Balances - June through December 2004								Florida Public Service Commission		
Gibsonia Estates - Water		Docket No. 060368-WS		Schedule Year Ended: 2004		Historic [x] or Projected []		Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.		Schedule: A-14 Page: 2, wrk-8 Preparer:		
(1) Line No.	(2) Description	(3) 06/30/04	(4) 07/31/04	(5) 08/31/04	(6) 09/30/04	(7) 10/31/04	(8) 11/30/04	(9) 12/31/04				
Cash CIAC:												
1	Water Treatment Equipment	35,171	35,279	35,387	35,502	35,617	35,733	35,848				
2	Meter Fees	45	88	132	177	222	267	313				
3	Main Extension Charge	499	507	516	525	535	544	553				
4	Service Installation Fees	14	14	15	19	23	27	31				
5	Total Cash CIAC	35,729	35,888	36,049	36,223	36,397	36,571	36,745				
Property CIAC:												
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0				
7	T&D Mains	1,569	1,581	1,594	1,606	1,619	1,631	1,644				
8	Services	0	0	0	0	0	0	0				
9	Meters/Meter Installation	465	473	481	488	496	504	512				
10	Hydrants	494	498	502	506	510	515	519				
11	Total Property CIAC	2,528	2,552	2,577	2,601	2,625	2,650	2,674				
12	Total Water CIAC	38,257	38,441	38,626	38,824	39,022	39,220	39,419				

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CALCULATE CIAC AMORTIZATION RATES

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

Florida Public Service Commission

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

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

Schedule: A-12
 Page:
 Preparer:

				Annual Depn Rate	Monthly Dep'n Rate
Categories-lines to below					
1	Cash CIAC:				
1	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)	3.11%	0.26%
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)	3.11%	0.26%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)	3.11%	0.26%
4	Main Ext Charge	271.3	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				
8	Contributed Property	271.2			
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		2.22%	0.19%

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Composite Rate Calculation:		Adj Bal	UPIS Balance 12/31/04	For Comp Calc	Annual	Monthly	Depreciation Expense
1	INTANGIBLE PLANT						
2	Organization	301.1	0		0.00%		
3	Franchises	302.1	0		0.00%		
4	Other Plant & Misc. Equipment	339.1	0		0.00%		
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	Land & Land Rights	1,994	14,270	14,270	0.00%	0.25%	432
7	Structures & Improvements	303.2	0		0.00%		
8	Collect. & Impound Reservoirs	304.2	14,270		0.00%		
9	Lake, River & Other Intakes	305.2	0		0.00%		
10	Wells & Springs	307.2	20,768	20,768	3.33%	0.28%	692
11	Infiltration Galleries & Tunnels	308.2	0		0.00%		
12	Supply Mains	309.2	6,590	8,590	2.86%	0.24%	245
13	Power Generation Equipment	310.2	47,006	47,006	5.00%	0.42%	2,350
14	Pumping Equipment	311.2	26,457	26,457	5.00%	0.42%	1,323
15	Other Plant & Misc. Equipment	339.2	0		0.00%		
16	WATER TREATMENT PLANT						
17	Land & Land Rights	303.3	0	0	0.00%	0.25%	0
18	Structures & Improvements	304.3	0		0.00%		
19	Pumping Equipment	311.3	0	0	5.00%	0.00%	0
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						
23	Land & Land Rights	303.4	1,830	0	0.00%	0.25%	0
24	Structures & Improvements	304.4	0		3.03%		
25	Pumping Equipment	311.4	0		5.00%		
26	Distr. Reservoirs & Standpipes	330.4	36,553	36,553	2.70%	0.23%	988
27	Transm. & Distribution Mains	331.4	160,920	(6,732)	2.72%	0.19%	3,426
28	Services	333.4	2,371	0	2.50%	0.21%	59
29	Meters & Meter Installations	334.4	14,025	(1,881)	5.00%	0.42%	608
30	Hydrants	335.4	11,634	(2,225)	2.22%	0.19%	209
31	Backflow Prevention	336.4	0	0	0.00%	0.00%	0
32	Other Plant & Misc. Equipment	339.4	0		0.00%		
33	GENERAL PLANT						
34	Land & Land Rights	303.5	0		0.00%		
35	Structures & Improvements	304.5	0		0.00%		
36	Office Furniture & Equipment	340.5	0		3.03%		
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	1,268		0.00%		
45	Other Tangible Plant	348.5	0		0.00%		
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			331,776			10,334
				TRUE			3.11%

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		
65	Water Treatment Equipment	3.11%	0.26%
66	Meter Fees	5.00%	0.42%
67	Main Extension Charge	2.22%	0.19%
68	Service Installation Fees	2.50%	0.21%
69	Property CIAC		
70	Dist Res & Standpipe	2.70%	0.23%
71	T&D Mains	2.22%	0.19%
72	Services	2.50%	0.21%
73	Meters/Meter Installation	5.00%	0.42%
74	Hydrants	2.22%	0.19%

Schedule of Water Amortization of CIAC by Classification- 2005														Florida Public Service Commission		
Adjusted CIAC Balances- 2005														Schedule: A-12		
Gibsonia Estates - Water														Page: 4 of 8		
Docket No. 060368-WS														Preparer:		
Explanation: Provide Adjusted CIAC balances by account for 2005																
Schedule Year Ended: 2005																
Historic [x] or Projected []																
Line No.	Description	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance	
Cash CIAC:																
1	Water Treatment Equipment	44,162	44,162	44,162	44,162	44,162	44,162	44,162	44,162	44,162	44,162	44,162	44,162	44,862	44,862	44,270
2	Meter Fees	10,864	10,864	10,864	10,864	10,864	10,864	10,864	10,864	10,864	10,864	11,134	11,224	11,224	10,940	
3	Main Extension Charge	5,084	5,084	5,084	5,084	5,084	5,084	5,084	5,084	5,084	5,084	5,084	5,084	5,530	5,153	
4	Service Installation Fees	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,927	2,070	2,070	1,949	
5	Total Cash CIAC	62,038	62,038	62,038	62,038	62,038	62,038	62,038	62,038	62,038	62,038	62,308	63,687	63,687	62,313	
Property CIAC:																
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	T&D Mains	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Meters/Meter Installation	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	
10	Hydrants	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	
11	Total Property CIAC	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	
12	Total Water CIAC	72,856	72,856	72,856	72,856	72,856	72,856	72,856	72,856	72,856	72,856	73,126	74,505	74,505	73,131	

Schedule of Water Amortization of CIAC by Classification- 2005														Florida Public Service Commission	
CIAC Amortization Rates - 2005														Schedule: A-14	
Gibsonia Estates - Water														Page: 2, wrk-3	
Docket No. 060368-WS														Preparer:	
Explanation: Provide a Schedule showing Amortization Rates by CIAC															
Categories															
Historic [x] or Projected []															
Line No.	Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	
Cash CIAC:															
1	Water Treatment Equipment	3.11%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
5	Total Cash CIAC														
Property CIAC:															
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	
7	T&D Mains	2.22%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
8	Services	2.50%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
10	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	

11 Total Property CIAC														
12 Total Water CIAC														
CIAC Amortization- 2005														
Gibsonia Estates - Water														
Docket No. 060368-W5														
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	115	115	115	115	115	115	115	115	115	115	116	116	1,379
2	Meter Fees	45	45	45	45	45	45	45	45	45	46	47	47	547
3	Main Extension Charge	9	9	9	9	9	9	9	9	9	9	10	10	115
4	Service Installation Fees	4	4	4	4	4	4	4	4	4	4	4	4	49
5	Total Cash CIAC	173	173	173	173	173	173	173	173	173	174	178	178	2,090
Property CIAC:														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	14	14	14	14	14	14	14	14	14	14	14	14	168
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	8	8	8	8	8	8	8	8	8	8	8	8	93
10	Hydrants	4	4	4	4	4	4	4	4	4	4	4	4	49
11	Total Property CIAC	26	26	26	26	26	26	26	26	26	26	26	26	311
12	Total Water CIAC	199	199	199	199	199	199	199	199	199	200	204	204	2,401
		0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	3.28%
Schedule of Water Amortization of CIAC by Classification- 2005														
Adjustments to CIAC Amort Bal-2005														
Gibsonia Estates - Water														
Docket No. 060368-W5														
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

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

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

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

Line No	Description	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	35,848	35,963	36,077	36,192	36,306	36,421	36,536	36,650	36,765	36,880	36,994	37,111	37,227	36,536
2	Meter Fees	313	358	403	448	494	539	584	630	675	720	766	813	860	585
3	Main Extension Charge	553	563	572	582	591	600	610	619	629	638	648	658	668	610
4	Service Installation Fees	31	35	39	43	47	51	55	59	63	67	71	75	79	55
5	Total Cash CIAC	36,745	36,918	37,091	37,265	37,438	37,611	37,785	37,958	38,131	38,305	38,479	38,657	38,835	37,786
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	1,644	1,658	1,672	1,686	1,700	1,714	1,728	1,742	1,756	1,770	1,784	1,798	1,812	1,728
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	512	519	527	535	543	550	558	566	574	581	589	597	605	558
10	Hydrants	519	523	527	531	535	539	543	548	552	556	560	564	568	543
11	Total Property CIAC	2,674	2,700	2,726	2,752	2,778	2,804	2,829	2,855	2,881	2,907	2,933	2,959	2,985	2,829
12	Total Water CIAC	39,419	39,618	39,817	40,016	40,216	40,415	40,614	40,813	41,013	41,212	41,412	41,616	41,819	40,615
															TRUE

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	35,848	35,963	36,077	36,192	36,306	36,421	36,536	36,650	36,765	36,880	36,994	37,111	37,227	36,536
2	Meter Fees	313	358	403	448	494	539	584	630	675	720	766	813	860	585
3	Main Extension Charge	553	563	572	582	591	600	610	619	629	638	648	658	668	610
4	Service Installation Fees	31	35	39	43	47	51	55	59	63	67	71	75	79	55
5	Total Cash	36,745	36,918	37,091	37,265	37,438	37,611	37,785	37,958	38,131	38,305	38,479	38,657	38,835	37,786
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	1,644	1,658	1,672	1,686	1,700	1,714	1,728	1,742	1,756	1,770	1,784	1,798	1,812	1,728
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	512	519	527	535	543	550	558	566	574	581	589	597	605	558
10	Hydrants	519	523	527	531	535	539	543	548	552	556	560	564	568	543
11	Total Property	2,674	2,700	2,726	2,752	2,778	2,804	2,829	2,855	2,881	2,907	2,933	2,959	2,985	2,829
12	Total Water	39,419	39,618	39,817	40,016	40,216	40,415	40,614	40,813	41,013	41,212	41,412	41,616	41,819	40,615
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 April 2006

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

Florida Public Service Commission

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

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

Schedule: A-12
 Page:
 Preparer:

				Annual Dep'n Rate	Monthly Dep'n Rate
Categories-lines to below					
Cash CIAC:					
1	Capacity Charges	271.1			
2	CIAC-1999 Acquisition	271.3			
3	Unclaimed Refunds	271.3			
4	Main Ext Charge	271.3			
5	Serv Install Charge	271.3			
6	Meter Fees	271.3			
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		2.22%	0.19%

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Composite Rate Calculation:		UPIS Balance 12/31/05			Depreciation Rate		Depreciation														
			Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense													
1	INTANGIBLE PLANT																				
2	Organization	301.1	0			0.00%															
3	Franchises	302.1	0			0.00%															
4	Other Plant & Misc. Equipment	339.1	0			0.00%															
5	SOURCE OF SUPPLY & PUMPING PLANT																				
6	Land & Land Rights	303.2	1,994			0.00%															
7	Structures & Improvements	304.2	14,270		14,270	3.03%	0.25%	432													
8	Collect. & Impound Reservoirs	305.2	0			0.00%															
9	Lake, River & Other Intakes	306.2	0			0.00%															
10	Wells & Springs	307.2	21,804		21,804	3.33%	0.28%	727													
11	Infiltration Galleries & Tunnels	308.2	0			0.00%															
12	Supply Mains	309.2	8,590		8,590	2.86%	0.24%	245													
13	Power Generation Equipment	310.2	47,006		47,006	5.00%	0.42%	2,350													
14	Pumping Equipment	311.2	26,457		26,457	5.00%	0.42%	1,323													
15	Other Plant & Misc. Equipment	339.2	0			0.00%															
16	WATER TREATMENT PLANT																				
17	Land & Land Rights	303.3	0			0.00%															
18	Structures & Improvements	304.3	0		0	3.03%	0.25%	0													
19	Pumping Equipment	311.3	741			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																				
23	Land & Land Rights	303.4	1,830			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	36,553		0	2.70%	0.23%	988													
27	Transm. & Distribution Mains	331.4	160,920		(6,732)	2.22%	0.19%	3,426													
28	Services	333.4	2,371		0	2.50%	0.21%	59													
29	Meters & Meter Installations	334.4	15,801		(1,861)	5.00%	0.42%	697													
30	Hydrants	335.4	11,634		(2,225)	2.22%	0.19%	209													
31	Backflow Prevention	336.4	0			0.00%															
32	Other Plant & Misc. Equipment	339.4	0		0	0.00%	0.00%	0													
33	GENERAL PLANT																				
34	Land & Land Rights	303.5	0			0.00%															
35	Structures & Improvements	304.5	0			3.03%															
36	Office Furniture & Equipment	340.5	0			0.00%															
37	Computer Equipment	340.51	0			0.00%															
38	Transportation Equipment	341.5	0			0.00%															
39	Stores Equipment	342.5	0			0.00%															
40	Tools, Shop & Garage Equipm	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	1,268			0.00%															
45	Other Tangible Plant	348.5	0			0.00%															
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization				334,588			10,457	3.13%												
					TRUE																

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Line No.	Description	Annual Depr Rate	Mo Depr Rate	Annual Depr Rate	Mo Depr Rate															
72	Hydrants			2.22%	0.19%															
71	Meters/Meter Installation			5.00%	0.42%															
70	Services			2.22%	0.21%															
69	T&D Mains			2.22%	0.19%															
68	Dist Res & Standpipe			2.70%	0.23%															
	Property CIAC																			
67	Service Installation Fees			2.50%	0.21%															
66	Main Extension Charge			2.22%	0.24%															
65	Meter Fees			5.00%	0.42%															
64	Water Treatment Equipment			3.13%	0.00%															
	Cash CIAC																			
Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data																				

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

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

Florida Public Service Commission

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

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

Schedule: A-12
 Page:
 Preparer:

				Annual Dep'n Rate	Monthly Dep'n Rate
Categories-lines to below					
Cash CIAC:					
1	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)	3.27%	0.27%
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)	3.27%	0.27%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)	3.27%	0.27%
4	Main Extl Charge	271.3	Main Extension Charge acct 331.4	2.33%	0.19%
5	Serv Install Charge	271.3	Service Installation Charge acct 333.4	2.50%	0.21%
6	Meter Fees	271.3	Meter Fees acct 334.4	5.00%	0.42%
7	Total Cash CIAC				
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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Composite Rate Calculation:		UPIS Balance 4/30/06			Guideline Lives all 506		Depreciation Rate		Depreciation Expense	
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly				
1	INTANGIBLE PLANT									
2	Organization 301.1	0			2.50%					
3	Franchises 302.1	0			2.50%					
4	Other Plant & Misc. Equipment 339.1	0			0.00%					
5	SOURCE OF SUPPLY & PUMPING PLANT									
6	Land & Land Rights 303.2	1,994			0.00%				vs annual Depn	
7	Structures & Improvements 304.2	14,270		14,270	3.13%	0.25%	446		pre Guideline	432
8	Collect. & Impound Reservoirs 305.2	0			2.00%					
9	Lake, River & Other Intakes 306.2	0			2.50%					
10	Wells & Springs 307.2	21,804		21,804	3.33%	0.28%	727			727
11	Infiltration Galleries & Tunnels 308.2	0			2.50%					
12	Supply Mains 309.2	8,590		8,590	2.86%	0.24%	245			245
13	Power Generation Equipment 310.2	47,006		47,006	5.00%	0.42%	2,350			2,350
14	Pumping Equipment 311.2	26,457		26,457	5.00%	0.42%	1,323			1,323
15	Other Plant & Misc. Equipment 339.2	0			5.56%					
16	WATER TREATMENT PLANT									
17	Land & Land Rights 303.3	0			0.00%					
18	Structures & Improvements 304.3	0		0	3.13%	0.26%	0			0
19	Pumping Equipment 311.3	741			5.00%					
20	Water Treatment Equipment 320.3	0		0	4.55%	0.38%	0			0
21	Other Plant & Misc. Equipment 339.3	0			5.56%					
22	TRANSMISSION & DISTRIBUTION PLANT									
23	Land & Land Rights 303.4	1,830			0.00%					
24	Structures & Improvements 304.4	0		0	3.13%	0.26%	0			0
25	Pumping Equipment 311.4	0			5.00%					
26	Distr. Reservoirs & Standpipes 330.4	36,553	0	36,553	2.70%	0.23%	988			988
27	Transm. & Distribution Mains 331.4	160,920	(6,732)	154,188	2.33%	0.19%	3,742			3,426
28	Services 333.4	2,371	0	2,371	2.50%	0.21%	58			66
29	Meters & Meter Installations 334.4	15,801	(1,861)	13,940	5.00%	0.42%	790			697
30	Hydrants 335.4	11,634	(2,225)	9,409	2.22%	0.19%	259			209
31	Backflow Prevention 336.4	0			6.67%					
32	Other Plant & Misc. Equipment 339.4	0		0	4.00%	0.33%	0			0
33	GENERAL PLANT									
34	Land & Land Rights 303.5	0			0.00%					
35	Structures & Improvements 304.5	0			2.50%					
36	Office Furniture & Equipment 340.5	0			6.67%					
37	Computer Equipment 340.51	0			16.67%					
38	Transportation Equipment 341.5	0			16.67%					
39	Stores Equipment 342.5	0			5.56%					
40	Tools, Shop & Garage Equipm 343.5	0			6.25%					
41	Laboratory Equipment 344.5	0			6.67%					
42	Power Operated Equipment 345.5	0			8.33%					
43	Communication Equipment 346.5	0			10.00%					
44	Miscellaneous Equipment 347.5	1,268			6.67%					
45	Other Tangible Plant 348.5	0			10.00%					
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			334,588			10,929		Composite Rate	3.27%
				TRUE			10,929			10,457

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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							3.27%	0.27%								
65	Meter Fees							5.00%	0.42%								
66	Main Extension Charge							2.33%	0.19%								
67	Service Installation Fees							2.50%	0.21%								
	Property CIAC:																
68	Dist Res & Standpipe							2.70%	0.23%								
69	T&D Mains							2.33%	0.19%								
70	Services							2.50%	0.21%								
71	Meters/Meter Installation							5.00%	0.42%								
72	Hydrants							2.22%	0.19%								

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Schedule of Water Amortization of CIAC by Classification - 2006															Florida Public Service Commission	
Adjusted CIAC Balances - 2006															Schedule: A-12	
Gibsonia Estates - Water															Page: 4 of 8	
Docket No. 060368-WS															Preparer:	
Schedule Year Ended: 2006																
Historic [x] or Projected [x]																
Explanation: Provide Adjusted CIAC balances by account for 2006																
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance	
Cash CIAC:																
1	Water Treatment Equipment	44,862	46,262	46,262	46,262	46,262	46,262	46,262	46,262	46,262	46,262	46,262	46,262	46,262	46,155	
2	Meter Fees	11,224	11,404	11,404	11,404	11,404	11,404	11,404	11,404	11,404	11,404	11,404	11,404	11,404	11,390	
3	Main Extension Charge	5,530	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,354	
4	Service Installation Fees	2,070	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,334	
5	Total Cash CIAC	63,687	66,445	66,445	66,445	66,445	66,445	66,445	66,445	66,445	66,445	66,445	66,445	66,445	66,233	
Property CIAC:																
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	T&D Mains	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Meters/Meter Installation	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	
10	Hydrants	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	
11	Total Property CIAC	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	
12	Total Water CIAC	74,505	77,263	77,263	77,263	77,263	77,263	77,263	77,263	77,263	77,263	77,263	77,263	77,263	77,051	
Schedule of Water Amortization of CIAC by Classification - 2006															Florida Public Service Commission	
CIAC Amortization Rates - 2006															Schedule: A-14	
Gibsonia Estates - Water															Page: 2, wrk-3	
Docket No. 060368-WS															Preparer:	
Schedule Year Ended: 2006																
Historic [x] or Projected [x]																
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories for 2006																
Line No.	Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Guideline Rates	(16) Guideline Lives
Cash CIAC:																
1	Water Treatment Equipment	3.13%	0.26%	0.26%	0.26%	0.26%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	3.27%	
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%	
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	
Property CIAC:																
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	2.70%	
7	T&D Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%	
8	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	
10	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%	

Schedule of Water Amortization of CIAC by Classification- 2006															Florida Public Service Commission
CIAC Amortization- CIAC Balances x Amort Rates- 2006															=input field
Gibsonia Estates - Water															Schedule: A-14
Docket No. 060368-WS															Page: 2, wrk-4
Schedule Year Ended: 2006															Preparer:
Historic [x] or Projected [x]															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		120	120	120	120	126	126	126	126	126	126	126	126	1,489
2	Meter Fees		48	48	48	48	48	48	48	48	48	48	48	48	570
3	Main Extension Charge		12	12	12	12	12	12	12	12	12	12	12	12	147
4	Service Installation Fees		5	5	5	5	5	5	5	5	5	5	5	5	59
5	Total Cash CIAC		185	185	185	185	191	191	191	191	191	191	191	191	2,266
Property CIAC:															
6	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains		12	12	12	12	13	13	13	13	13	13	13	13	154
8	Services		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation		8	8	8	8	8	8	8	8	8	8	8	8	93
10	Hydrants		4	4	4	4	4	4	4	4	4	4	4	4	49
11	Total Property CIAC		24	24	24	24	25	25	25	25	25	25	25	25	297
12	Total Water CIAC		209	209	209	209	216	216	216	216	216	216	216	216	2,562
			0.27%	0.27%	0.27%	0.27%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.33%
Schedule of Water Amortization of CIAC by Classification- 2006															Florida Public Service Commission
Adjustments to CIAC Amort Bal-2006															=input field
Gibsonia Estates - Water															Schedule: A-14
Docket No. 060368-WS															Page: 2, wrk-5
Schedule Year Ended: 2006															Preparer:
Historic [x] or Projected [x]															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					
Gibsonia Estates - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x]												Schedule: Page: Preparer:			A-14 2, wrk-8		
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	37,227	37,348	37,468	37,589	37,709	37,835	37,961	38,087	38,213	38,339	38,465	38,591	38,717	37,965		
2	Meter Fees	860	907	955	1,003	1,050	1,098	1,145	1,193	1,240	1,288	1,335	1,383	1,430	1,145		
3	Main Extension Charge	668	680	692	704	716	728	740	753	765	778	790	803	815	741		
4	Service Installation Fees	79	84	89	94	99	104	109	114	119	124	129	133	138	109		
5	Total Cash CIAC	38,835	39,019	39,204	39,389	39,574	39,765	39,955	40,146	40,337	40,528	40,719	40,909	41,100	39,960		
Property CIAC:																	
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
7	T&D Mains	1,812	1,825	1,837	1,850	1,862	1,875	1,888	1,901	1,914	1,927	1,940	1,953	1,966	1,889		
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
9	Meters/Meter Installation	605	612	620	628	636	643	651	659	667	674	682	690	698	651		
10	Hydrants	568	572	576	581	585	589	593	597	601	605	609	614	618	593		
11	Total Property CIAC	2,985	3,009	3,034	3,058	3,082	3,107	3,132	3,157	3,182	3,207	3,232	3,257	3,282	3,133		
12	Total Water CIAC	41,819	42,029	42,238	42,447	42,656	42,872	43,088	43,303	43,519	43,735	43,950	44,166	44,382	43,093		
														44,382			

9/9/06

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Gibsonia Estates
 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	37,227	37,348	37,468	37,589	37,709	37,835	37,961	38,087	38,213	38,339	38,465	38,591	38,717	37,965
2	Meter Fees	860	907	955	1,003	1,050	1,098	1,145	1,193	1,240	1,288	1,335	1,383	1,430	1,145
3	Main Extension Charge	668	680	692	704	716	728	740	753	765	778	790	803	815	741
4	Service Installation Fees	79	84	89	94	99	104	109	114	119	124	129	133	138	109
5	Total Cash	38,835	39,019	39,204	39,389	39,574	39,765	39,955	40,146	40,337	40,528	40,719	40,909	41,100	39,960
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	1,812	1,825	1,837	1,850	1,862	1,875	1,888	1,901	1,914	1,927	1,940	1,953	1,966	1,889
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	605	612	620	628	636	643	651	659	667	674	682	690	698	651
10	Hydrants	568	572	576	581	585	589	593	597	601	605	609	614	618	593
11	Total Property	2,985	3,009	3,034	3,058	3,082	3,107	3,132	3,157	3,182	3,207	3,232	3,257	3,282	3,133
12	Total Water	41,819	42,029	42,238	42,447	42,656	42,872	43,088	43,303	43,519	43,735	43,950	44,166	44,382	43,093
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				
Gibsonia Estates - Water					Page:				
Docket No. 060368-WS					Preparer:				
Schedule Year Ended: 2007									
Historic [] or Projected [X]									
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates									
=input field									
Categories-lines to below									
Cash CIAC:									
1	Capacity Charges	271.1		Water Treatment Equip (see Composite Calc)	3.22%	0.27%			
2	CIAC-1999 Acquisition	271.3		Water Treatment Equip (see Composite Calc)	3.22%	0.27%			
3	Unclaimed Refunds	271.3		Water Treatment Equip (see Composite Calc)	3.22%	0.27%			
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	271.2			2.70%	0.23%			
9	T&D Mains	330.4			2.33%	0.19%			
10	Services	331.4			2.50%	0.21%			
11	Meters/Meter Installation	333.4			5.00%	0.42%			
12	Hydrants	334.4			2.22%	0.19%			

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Composite Rate Calculation:		UPIS Balance 12/31/06			Depreciation Rate		Depreciation												
			Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense											
1	INTANGIBLE PLANT																		
2	Organization	301.1	0			2.50%													
3	Franchises	302.1	0			2.50%													
4	Other Plant & Misc. Equipment	339.1	0			0.00%													
5	SOURCE OF SUPPLY & PUMPING PLANT																		
6	Land & Land Rights	303.2	1,994			0.00%													
7	Structures & Improvements	304.2	14,270		14,270	3.13%	0.26%	446											
8	Collect. & Impound Reservoirs	305.2	0			2.00%													
9	Lake, River & Other Intakes	306.2	0			2.50%													
10	Wells & Springs	307.2	21,804		21,804	3.33%	0.28%	727											
11	Infiltration Galleries & Tunnels	308.2	0			2.50%													
12	Supply Mains	309.2	8,590		8,590	2.86%	0.24%	245											
13	Power Generation Equipment	310.2	47,006		47,006	5.00%	0.42%	2,350											
14	Pumping Equipment	311.2	26,457		26,457	5.00%	0.42%	1,323											
15	Other Plant & Misc. Equipment	339.2	0			5.56%													
16	WATER TREATMENT PLANT																		
17	Land & Land Rights	303.3	0			0.00%													
18	Structures & Improvements	304.3	0		0	3.13%	0.26%	0											
19	Pumping Equipment	311.3	741			5.00%													
20	Water Treatment Equipment	320.3	0		0	4.55%	0.38%	0											
21	Other Plant & Misc. Equipment	339.3	0			5.56%													
22	TRANSMISSION & DISTRIBUTION PLANT																		
23	Land & Land Rights	303.4	1,830			0.00%													
24	Structures & Improvements	304.4	1,000		1,000	3.13%	0.26%	31											
25	Pumping Equipment	311.4	0			5.00%													
26	Distr. Reservoirs & Standpipes	330.4	36,553	0	36,553	2.70%	0.23%	988											
27	Transm. & Distribution Mains	331.4	171,168	(6,732)	164,436	2.33%	0.19%	3,824											
28	Services	333.4	2,371	0	2,371	2.50%	0.21%	59											
29	Meters & Meter Installations	334.4	28,800	(1,861)	26,939	5.00%	0.42%	1,347											
30	Hydrants	335.4	11,634	(2,225)	9,409	2.22%	0.19%	209											
31	Backflow Prevention	336.4	0			6.67%													
32	Other Plant & Misc. Equipment	339.4	0		0	4.00%	0.33%	0											
33	GENERAL PLANT																		
34	Land & Land Rights	303.5	0			0.00%													
35	Structures & Improvements	304.5	0			2.50%													
36	Office Furniture & Equipment	340.5	0			6.67%													
37	Computer Equipment	340.51	0			16.67%													
38	Transportation Equipment	341.5	0			16.67%													
39	Stores Equipment	342.5	0			5.56%													
40	Tools, Shop & Garage Equipment	343.5	0			6.25%													
41	Laboratory Equipment	344.5	0			6.67%													
42	Power Operated Equipment	345.5	0			8.33%													
43	Communication Equipment	346.5	0			10.00%													
44	Miscellaneous Equipment	347.5	1,268			6.67%													
45	Other Tangible Plant	348.5	0			10.00%													
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization				358,835			11,550	Composite Rate 3.22%										
					TRUE														

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		Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data									
Line No	Description										
						Annual Depr Rate	Mo Depr Rate				
	Cash CIAC:										
64	Water Treatment Equipment					3.22%	0.27%				
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	
Gibsonia Estates - Water														Page: 4 of 8	
Docket No. 060368-WS														Preparer:	
Explanation: Provide Adjusted CIAC balances by account for 2007															
Schedule Year Ended: 2007															
Historic [] or Projected [X]															
Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	46,262	46,262	46,262	46,262	46,262	46,262	46,262	46,262	46,262	46,262	46,262	46,262	46,262	46,262
2	Meter Fees	11,404	11,404	11,404	14,162	14,162	14,162	16,920	16,920	16,920	19,678	19,678	19,678	22,436	16,072
3	Main Extension Charge	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422
4	Service Installation Fees	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356
5	Total Cash CIAC	66,445	66,445	66,445	69,203	69,203	69,203	71,961	71,961	71,961	74,719	74,719	74,719	77,477	71,113
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861
10	Hydrants	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225
11	Total Property CIAC	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818
12	Total Water CIAC	77,263	77,263	77,263	80,021	80,021	80,021	82,779	82,779	82,779	85,537	85,537	85,537	88,295	81,931

Schedule of Water Amortization of CIAC by Classification- 2007														Florida Public Service Commission	
CIAC Amortization Rates - 2005														Schedule: A-14	
Gibsonia Estates - Water														Page: 2, wrk-3	
Docket No. 060368-WS														Preparer:	
Explanation: Provide a Schedule showing Amortization Rates by CIAC															
Categories															
Schedule Year Ended: 2007															
Historic [] or Projected [X]															
Line No.	Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	
Cash CIAC:															
1	Water Treatment Equipment	3.22%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	
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		
Gibsonia Estates - 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																	
=input field																	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)			
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2007 Total			
Cash CIAC:																	
1	Water Treatment Equipment	124	124	124	124	124	124	124	124	124	124	124	124	124	1,489		
2	Meter Fees	48	48	59	59	59	71	71	71	82	82	82	93	823			
3	Main Extension Charge	15	15	15	15	15	15	15	15	15	15	15	15	183			
4	Service Installation Fees	5	5	5	5	5	5	5	5	5	5	5	5	59			
5	Total Cash CIAC	192	192	203	203	203	215	215	215	226	226	226	238	2,554			
Property CIAC:																	
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
7	T&D Mains	13	13	13	13	13	13	13	13	13	13	13	13	157			
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0			
9	Meters/Meter Installation	8	8	8	8	8	8	8	8	8	8	8	8	93			
10	Hydrants	4	4	4	4	4	4	4	4	4	4	4	4	49			
11	Total Property CIAC	25	25	25	25	25	25	25	25	25	25	25	25	299			
12	Total Water CIAC	217	217	228	228	228	240	240	240	251	251	251	263	2,854			
		0.28%	0.28%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.30%	3.48%			
Schedule of Water Amortization of CIAC by Classification- 2007															Florida Public Service Commission		
Adjustments to CIAC Amort Bal 2007															Schedule: A-14		
Gibsonia Estates - 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																	
=input field																	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)			
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2007 Total			
Cash CIAC:																	
1	Water Treatment Equipment														0		
2	Meter Fees														0		
3	Main Extension Charge														0		
4	Service Installation Fees														0		
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Property CIAC:																	
6	Dist Reservoirs & Standpipes														0		
7	T&D Mains														0		
8	Services														0		
9	Meters/Meter Installation														0		
10	Hydrants														0		
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0		

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Schedule of Water Amortization of CIAC by Classification- 2007 Adjusted Accum Amort of CIAC Balances- 2007														Florida Public Service Commission					
Gibsonia Estates - 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)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)				
		12/31/06	01/31/07	02/28/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07	Average Balance				
Cash CIAC:																			
1	Water Treatment Equipment	38,717	38,841	38,965	39,089	39,213	39,337	39,461	39,585	39,709	39,833	39,957	40,082	40,206	39,461				
2	Meter Fees	1,430	1,478	1,525	1,584	1,643	1,702	1,773	1,843	1,914	1,996	2,078	2,160	2,253	1,798				
3	Main Extension Charge	815	830	846	861	876	892	907	922	937	953	968	983	999	907				
4	Service Installation Fees	138	143	148	153	158	163	168	173	178	183	187	192	197	168				
5	Total Cash CIAC	41,100	41,292	41,484	41,687	41,890	42,094	42,309	42,523	42,738	42,964	43,191	43,417	43,655	42,334				
Property CIAC:																			
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
7	T&D Mains	1,966	1,979	1,992	2,005	2,019	2,032	2,045	2,058	2,071	2,084	2,097	2,110	2,123	2,045				
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
9	Meters/Meter Installation	698	705	713	721	729	736	744	752	760	767	775	783	791	744				
10	Hydrants	618	622	626	630	634	638	642	646	651	655	659	663	667	642				
11	Total Property CIAC	3,282	3,307	3,331	3,356	3,381	3,406	3,431	3,456	3,481	3,506	3,531	3,556	3,581	3,431				
12	Total Water CIAC	44,382	44,599	44,815	45,044	45,272	45,500	45,740	45,979	46,219	46,470	46,722	46,973	47,235	45,765				

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Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Gibsonia Estates

Docket No. 060368-WS

Test Year Ending 12/31/07

Florida Public Service Commission

Schedule: A-14

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	38,717	38,841	38,965	39,089	39,213	39,337	39,461	39,585	39,709	39,833	39,957	40,082	40,206	39,461
2	Meter Fees	1,430	1,478	1,525	1,584	1,643	1,702	1,773	1,843	1,914	1,996	2,078	2,160	2,253	1,798
3	Main Extension Charge	815	830	846	861	876	892	907	922	937	953	968	983	999	907
4	Service Installation Fees	138	143	148	153	158	163	168	173	178	183	187	192	197	168
5	Total Cash	41,100	41,292	41,484	41,687	41,890	42,094	42,309	42,523	42,738	42,964	43,191	43,417	43,655	42,334
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	1,966	1,979	1,992	2,005	2,019	2,032	2,045	2,058	2,071	2,084	2,097	2,110	2,123	2,045
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	698	705	713	721	729	736	744	752	760	767	775	783	791	744
10	Hydrants	618	622	626	630	634	638	642	646	651	655	659	663	667	642
11	Total Property	3,282	3,307	3,331	3,356	3,381	3,406	3,431	3,456	3,481	3,506	3,531	3,556	3,581	3,431
12	Total Water	44,382	44,599	44,815	45,044	45,272	45,500	45,740	45,979	46,219	46,470	46,722	46,973	47,235	45,765
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

100%