

ORIGINAL

**Grand Terrace
Water**

Docket No. 060368-WS

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

Lake County, Florida

Rate Base Workpapers

**Utility Plant in Service
Accumulated Depreciation
CIAC
Accumulated Amortization of CIAC**

DOCUMENT NUMBER-DATE

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

Describe Workpaper	FWS		ASI	
	Water	Sewer	Water	Sewer
	Page ref	Page ref	Page ref	Page ref
Company Header Sheet	1	1	1	1
Index Page	2 a,b	2 a,b	2 a,b	2 a,b
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	88-88	86,87	86,87
	89-91	89,90	N/A	N/A
	92	92	92	92
	92	92	92	92
	93	93	93	93
	93	93	93	93
	94 a,b	94 a,b	94 a,b	94 a,b
2007	Calculate Amort Rates eff 1/1/07			
	95-97	95-96	95,96	95,96
	98	98	98	98
	98	98	98	98
	99	99	99	99
	99	99	99	99
	100 a,b	100 a,b	100 a,b	100 a,b

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

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Schedule of Water Plant in Service By Primary Account- 2004 June through December Balances- 2004								Florida Public Service Commission	
Grand Terrace - Water		101 6409 FWS Grand Terrace - 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

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Schedule of Water Plant in Service By Primary Account- 2005 Monthly UPIS Balances per Books- 2005													Florida Public Service Commission			
Grand Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []													Schedule: A-5 Page: 5 of 8 Preparer: <name>			
101 6409 FWS Grand Terrace - Water Explanation: Provide UPIS balances by account for the period beginning 12/31/04 through 12/31/05, and 13 month Average.																
Line No.	Acct No.	(1) AccountName	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	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 Plant in Service By Primary Account

Test Year Average balance

Grand Terrace

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5

Page: 2 of 5

Preparer: Robert M. Griffin

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

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

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

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Schedule of Water Plant in Service By Primary Account- 2006							Florida Public Service Commission	
Monthly UPIS Balances per Books- 2006							Schedule:	A-5
Grand Terrace - Water		101	6409	FWS	Grand Terrace - Water		Page:	5 of 8
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.					Preparer:	<name>
Schedule Year Ended: 2006								
Historic [] or Projected [x]								
Line No.	Acct No.	(1) AccountName	(2) Prior Year 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	476
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	3,011
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	5,606
18	304.3	Structures & Improvements	0	0	0	0	0	4,000
19	311.3	Pumping Equipment	0	0	0	0	0	14,508
20	320.3	Water Treatment Equipment	0	0	0	0	0	10,498
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	55,087
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	383
28	333.4	Services	0	0	0	0	0	6,250
29	334.4	Meters & Meter Installations	0	0	0	0	0	5,192
30	335.4	Hydrants	0	0	0	0	0	2,700
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	107,712

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

Florida Public Service Commission

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

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

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
30	Additions		NA
31	Retirements		NA
32	Adjustments		NA
33	12/31/00 Balance		NA
2001			
34	Additions		NA
35	Retirements		NA
36	Adjustments		NA
37	12/31/01 Balance		NA
2002			
38	Additions		NA
39	Retirements		NA
40	Adjustments		NA
41	12/31/02 Balance		NA
2003			
42	Additions		NA
43	Retirements		NA
44	Adjustments		NA
45	06/30/04 Amend. Order Balance	106,654	NA
2004			
46	Additions	880	NA
47	Retirements	(355)	NA
48	Adjustments	0	NA
49	12/31/04 Balance	107,179	NA
2005			
50	Additions	177	NA
51	Retirements	(129)	NA
52	Adjustments	1,264	NA
53	12/31/05 Balance	108,491	NA
2006			
54	Additions	9,130	NA
55	Retirements	(5,161)	NA
56	Adjustments	3,186	NA
57	12/31/06 Balance	115,646	NA
2007			
58	Additions	5,500	NA
59	Retirements	(1,208)	NA
60	Adjustments	1,562	NA
61	12/31/07 Balance	121,501	NA

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

6

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

=input field

Grand Terrace - 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.

Florida Public Service Commission

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	476	476	476	476	476	476	476
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	4,000	4,000	4,000	4,000	4,000	4,000	4,000
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	3,011	3,011	3,011	3,011	3,011	3,011	3,011
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	14,508	14,508	14,508	14,508	14,508	14,508	14,508
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	5,606	5,606	5,606	5,606	5,606	5,606	5,606
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	10,001	10,001	10,001	10,001	10,001	10,001	10,001
27	331.4	Transm. & Distribution Mains	55,087	55,087	55,087	55,087	55,087	55,087	55,087
28	333.4	Services	6,250	6,250	6,250	6,250	6,250	6,250	6,250
29	334.4	Meters & Meter Installations	5,015	5,015	5,015	5,015	5,015	5,015	5,015
30	335.4	Hydrants	2,700	2,700	2,700	2,700	2,700	2,700	2,700
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	106,654	106,654	106,654	106,654	106,654	106,654	106,654

7

Schedule of Water Plant in Service By Primary Account- 2004 CWIP to Plant -July through December 2004								Florida Public Service Commission	
		[] =input field						Schedule: A-5	
Grand Terrace - Water		Explanation: Provide 2004 amounts for projects that were physically placed in service after acquisition 6/30/04.						Page: 6 of 8	
Docket No. 060368-WS								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						497	
21	339.3	Other Plant & Misc. Equipment							
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights							
24	304.4	Structures & Improvements							
25	311.4	Pumping Equipment							
26	330.4	Distr. Reservoirs & Standpipes							
27	331.4	Transm. & Distribution Mains							383
28	333.4	Services							CWIP @ acquisition
29	334.4	Meters & Meter Installations							
30	335.4	Hydrants							
31	336.4	Backflow Prevention							
32	339.4	Other Plant & Misc. Equipment							
33		GENERAL PLANT							
34	303.5	Land & Land Rights							
35	304.5	Structures & Improvements							
36	340.5	Office Furniture & Equipment							
37	340.51	Computer Equipment							
38	341.5	Transportation Equipment							
39	342.5	Stores Equipment							
40	343.5	Tools, Shop & Garage Equipment							
41	344.5	Laboratory Equipment							
42	345.5	Power Operated Equipment							
43	346.5	Communication Equipment							
44	347.5	Miscellaneous Equipment							
45	348.5	Other Tangible Plant							
46		TOTAL		0	0	0	0	497	383
								880	

Schedule of Water Plant in Service By Primary Account- 2004 Retirements-July through December 2004									Florida Public Service Commission					
				=input field					Schedule: A-5					
Grand Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected []		Explanation: Provide Retirements that were physically made after the date of Acquisition 6/30/04.							Page: 7 of 8					
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)					
Line No.	Acct No.	AccountName	Jul	Aug	Sep	Oct	Nov	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								(355)				
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	(355)	0	(355)					

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

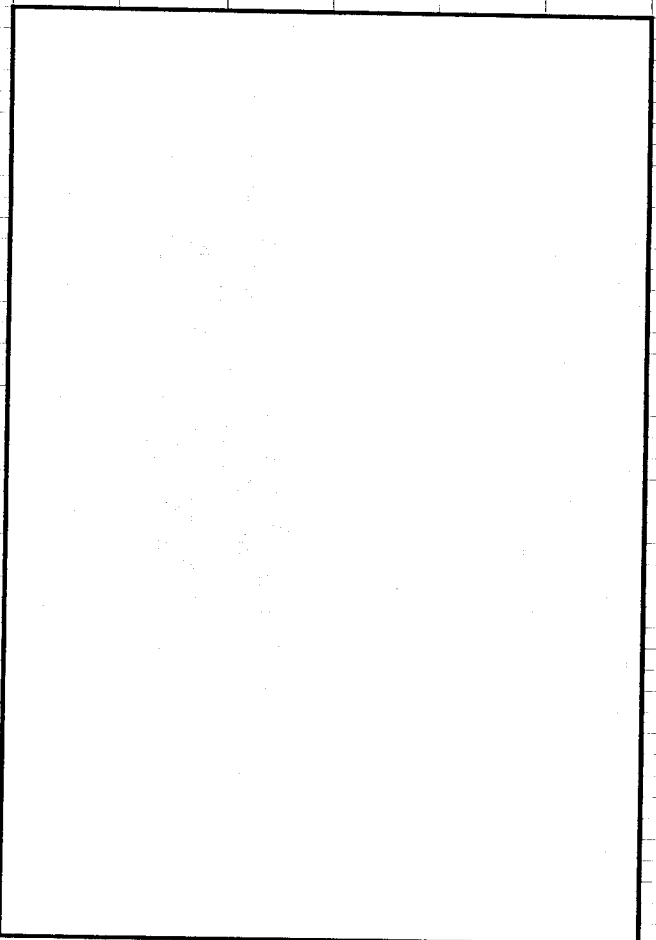
Florida Public Service Commission

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

Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2004 since the date of Acquisition 6/30/04.

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

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



01

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

Florida Public Service Commission

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

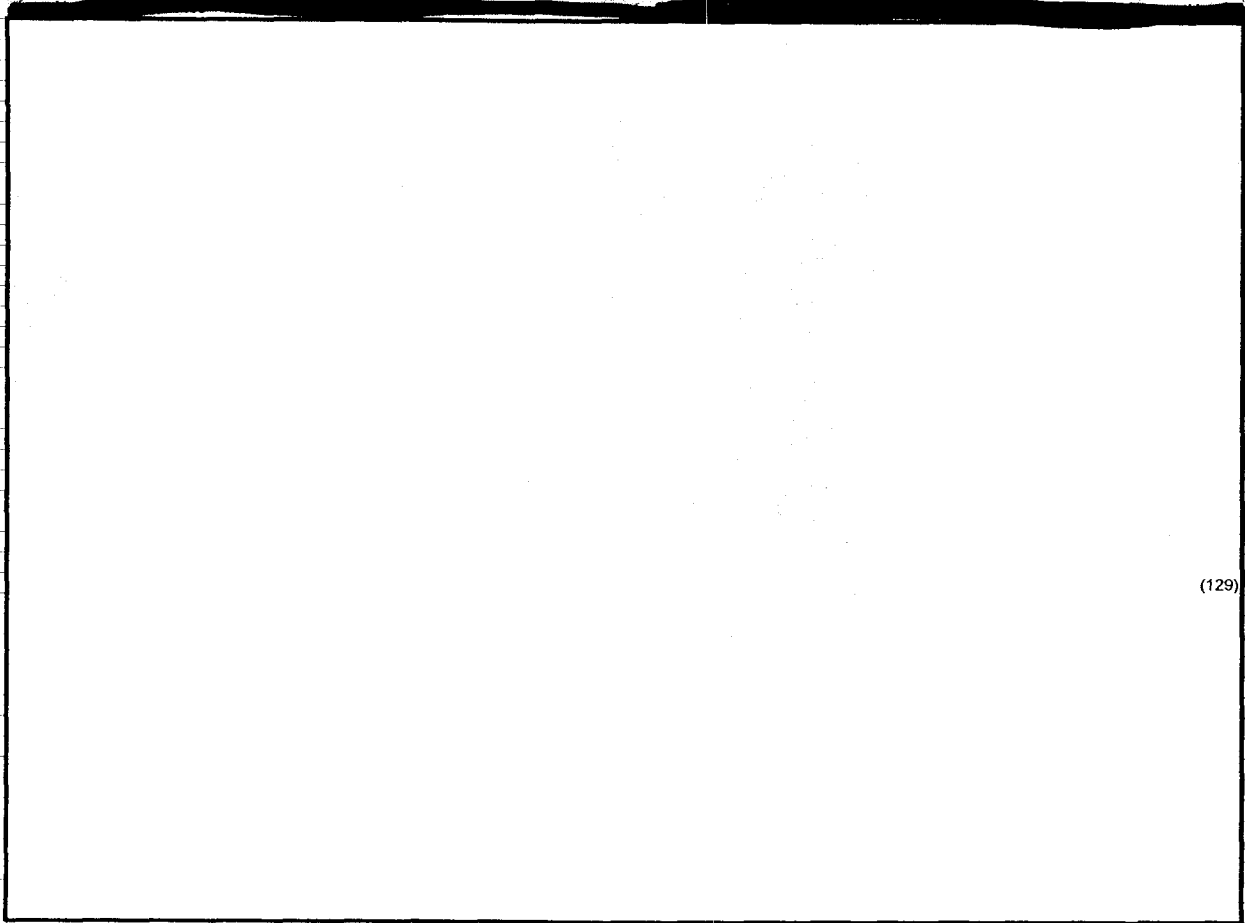
Explanation: Provide Adjusted UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances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

Schedule: A-5
Page: 4 of 8
Preparer: <name>

Line No.	Acct No.	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04
1		INTANGIBLE PLANT							
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	476	476	476	476	476	476	476
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	4,000	4,000	4,000	4,000	4,000	4,000	4,000
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	3,011	3,011	3,011	3,011	3,011	3,011	3,011
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	14,508	14,508	14,508	14,508	14,508	14,508	14,508
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	5,606	5,606	5,606	5,606	5,606	5,606	5,606
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	142	142
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	10,001	10,001	10,001	10,001	10,001	10,001	10,001
27	331.4	Transm. & Distribution Mains	55,087	55,087	55,087	55,087	55,087	55,087	55,470
28	333.4	Services	6,250	6,250	6,250	6,250	6,250	6,250	6,250
29	334.4	Meters & Meter Installations	5,015	5,015	5,015	5,015	5,015	5,015	5,015
30	335.4	Hydrants	2,700	2,700	2,700	2,700	2,700	2,700	2,700
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	106,654	106,654	106,654	106,654	106,654	106,796	107,179

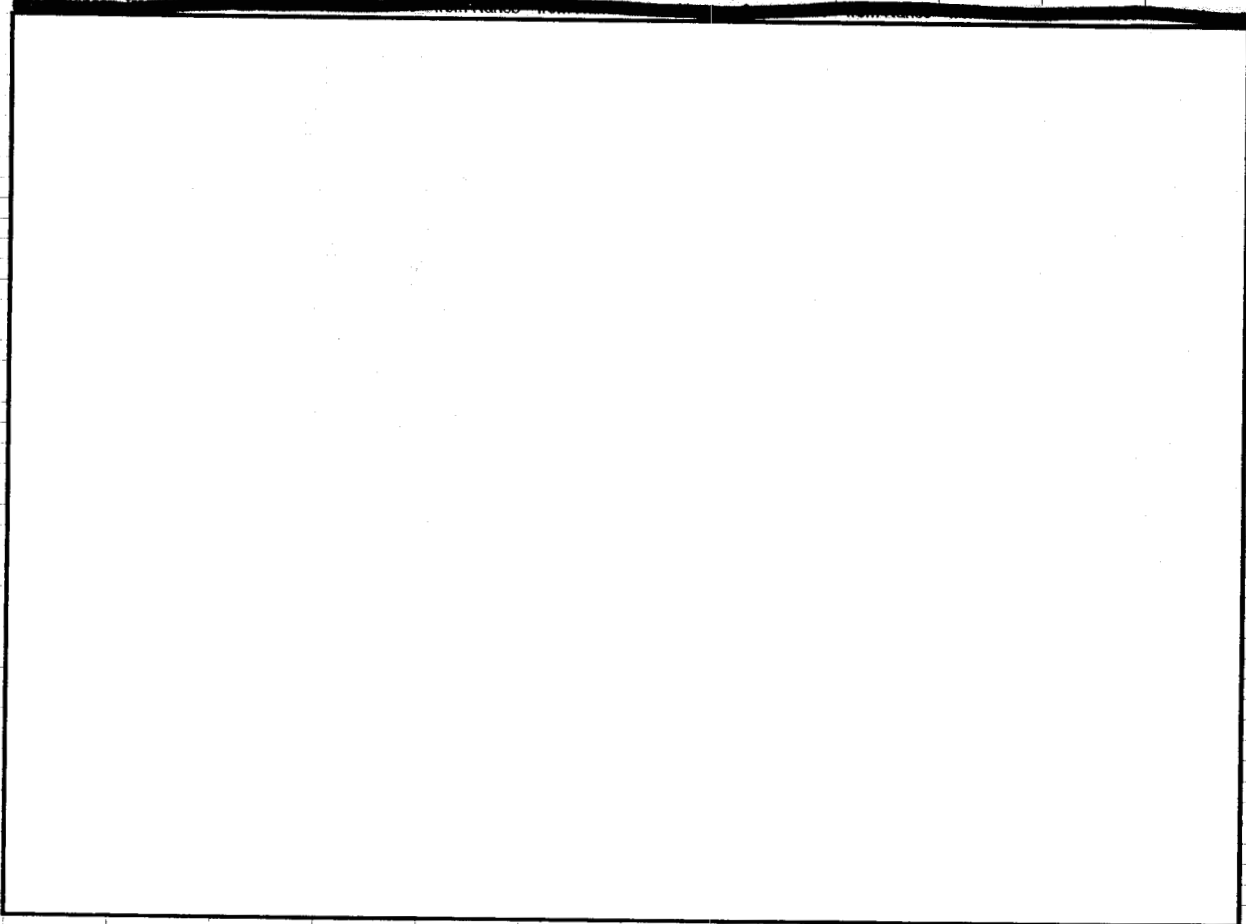
Schedule of Water Plant in Service By Primary Account- 2005 CWIP to Plant -Jan through December 2005			FWS Properties										Florida Public Service Commission				
Grand Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []			=input field										Schedule: A-5 Page: 6 of 8 Preparer: <name>				
Explanation: Provide amounts for projects that were physically placed in service during 2005.			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Acct No.	AccountName	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2005 Total		
1		INTANGIBLE PLANT															
2	301.1	Organization														0	
3	302.1	Franchises														0	
4	339.1	Other Plant & Misc. Equipment														0	
5		SOURCE OF SUPPLY & PUMPING PLANT															
6	303.2	Land & Land Rights														0	
7	304.2	Structures & Improvements														0	
8	305.2	Collect. & Impound Reservoirs														0	
9	306.2	Lake, River & Other Intakes														0	
10	307.2	Wells & Springs														0	
11	308.2	Infiltration Galleries & Tunnels														0	
12	309.2	Supply Mains														0	
13	310.2	Power Generation Equipment														0	
14	311.2	Pumping Equipment														0	
15	339.2	Other Plant & Misc. Equipment														0	
16		WATER TREATMENT PLANT															
17	303.3	Land & Land Rights														0	
18	304.3	Structures & Improvements														0	
19	311.3	Pumping Equipment														0	
20	320.3	Water Treatment Equipment														0	
21	339.3	Other Plant & Misc. Equipment														0	
22		TRANSMISSION & DISTRIBUTION PLANT															
23	303.4	Land & Land Rights														0	
24	304.4	Structures & Improvements														0	
25	311.4	Pumping Equipment														0	
26	330.4	Distr. Reservoirs & Standpipes														0	
27	331.4	Transm. & Distribution Mains														0	
28	333.4	Services														0	
29	334.4	Meters & Meter Installations														0	
30	335.4	Hydrants													177	177	
31	336.4	Backflow Prevention														0	
32	339.4	Other Plant & Misc. Equipment														0	
33		GENERAL PLANT															
34	303.5	Land & Land Rights														0	
35	304.5	Structures & Improvements														0	
36	340.5	Office Furniture & Equipment														0	
37	340.51	Computer Equipment														0	
38	341.5	Transportation Equipment														0	
39	342.5	Stores Equipment														0	
40	343.5	Tools, Shop & Garage Equipment														0	
41	344.5	Laboratory Equipment														0	
42	345.5	Power Operated Equipment														0	
43	346.5	Communication Equipment														0	
44	347.5	Miscellaneous Equipment														0	
45	348.5	Other Tangible Plant														0	
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	177	177	

Schedule of Water Plant in Service By Primary Account- 2005 Retirements-January through December 2005													FWS Properties			Florida Public Service Commission		
Grand Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []													[input field]			Schedule: A-5 Page: 7 of 8 Preparer: <name>		
Explanation: Provide Retirements that were physically made during 2005.																		
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total		
1		INTANGIBLE PLANT																
2	301.1	Organization														0		
3	302.1	Franchises														0		
4	339.1	Other Plant & Misc. Equipment														0		
5		SOURCE OF SUPPLY & PUMPING PLANT																
6	303.2	Land & Land Rights														0		
7	304.2	Structures & Improvements														0		
8	305.2	Collect. & Impound Reservoirs														0		
9	306.2	Lake, River & Other Intakes														0		
10	307.2	Wells & Springs														0		
11	308.2	Infiltration Galleries & Tunnels														0		
12	309.2	Supply Mains														0		
13	310.2	Power Generation Equipment														0		
14	311.2	Pumping Equipment														0		
15	339.2	Other Plant & Misc. Equipment														0		
16		WATER TREATMENT PLANT																
17	303.3	Land & Land Rights														0		
18	304.3	Structures & Improvements														0		
19	311.3	Pumping Equipment														0		
20	320.3	Water Treatment Equipment														0		
21	339.3	Other Plant & Misc. Equipment														0		
22		TRANSMISSION & DISTRIBUTION PLANT																
23	303.4	Land & Land Rights														0		
24	304.4	Structures & Improvements														0		
25	311.4	Pumping Equipment														0		
26	330.4	Distr. Reservoirs & Standpipes														0		
27	331.4	Transm. & Distribution Mains														0		
28	333.4	Services														0		
29	334.4	Meters & Meter Installations														0		
30	335.4	Hydrants													(129)	(129)		
31	336.4	Backflow Prevention														0		
32	339.4	Other Plant & Misc. Equipment														0		
33		GENERAL PLANT																
34	303.5	Land & Land Rights														0		
35	304.5	Structures & Improvements														0		
36	340.5	Office Furniture & Equipment														0		
37	340.51	Computer Equipment														0		
38	341.5	Transportation Equipment														0		
39	342.5	Stores Equipment														0		
40	343.5	Tools, Shop & Garage Equipment														0		
41	344.5	Laboratory Equipment														0		
42	345.5	Power Operated Equipment														0		
43	346.5	Communication Equipment														0		
44	347.5	Miscellaneous Equipment														0		
45	348.5	Other Tangible Plant														0		
46		TOTAL		0	0	0	0	0	0	0	0	0	0	0	(129)	(129)		



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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			
Grand Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []													=input field		Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2005		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) 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		



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Schedule of Water Plant in Service By Primary Account- 2005 Adjusted UPIS Balances- December 2004 through December 2005													Florida Public Service Commission			
Grand Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []													Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/04 through the year ended 12/31/05 , 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	476	476	476	476	476	476	476	476	476	476	476	476	476	476
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
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	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011
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	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508
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	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606
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	142	142	142	142	142	142	142	142	142	142	142	142	142	142
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	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001
27	331.4	Transm. & Distribution Mains	55,470	55,470	55,470	55,470	55,470	55,470	55,470	55,470	55,470	55,470	55,470	55,470	55,470	55,470
28	333.4	Services	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250
29	334.4	Meters & Meter Installations	5,015	5,015	5,015	5,015	5,015	5,015	5,015	5,015	5,015	5,015	5,015	5,015	5,015	5,015
30	335.4	Hydrants	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700
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	107,179	107,179	107,179	107,179	107,179	107,179	107,179	107,179	107,179	107,179	107,179	107,179	107,227	107,183

add T/F test

15a

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Grand Terrace

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	476	476	476	476	476	476	476	476	476	476	476	476	476	476
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
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	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011
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	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508
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	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606
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	142	142	142	142	142	142	142	142	142	142	142	142	142	142
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	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001
27	331.4	Transm. & Distribution Mains	55,470	55,470	55,470	55,470	55,470	55,470	55,470	55,470	55,470	55,470	55,470	55,470	55,470	55,470
28	333.4	Services	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250
29	334.4	Meters & Meter Installations	5,015	5,015	5,015	5,015	5,015	5,015	5,015	5,015	5,015	5,015	5,015	5,015	5,063	5,019
30	335.4	Hydrants	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700
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	118	778	983	1,264	242
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	107,179	107,179	107,179	107,179	107,179	107,179	107,179	107,179	107,179	107,297	107,957	108,162	108,491	107,424
47		Subtotal Land & Land Rights	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606

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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		
Grand Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [] or Projected [x]													Schedule: A-5 Page: 6 of 8 Preparer: <name>				
Explanation: Provide amounts by month for projects that were physically placed in service during 2006.																	
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Total	2006
1		INTANGIBLE PLANT															
2	301.1	Organization															0
3	302.1	Franchises															0
4	339.1	Other Plant & Misc. Equipment															0
5		SOURCE OF SUPPLY & PUMPING PLANT															0
6	303.2	Land & Land Rights															0
7	304.2	Structures & Improvements															0
8	305.2	Collect. & Impound Reservoirs															0
9	306.2	Lake, River & Other Intakes															0
10	307.2	Wells & Springs															0
11	308.2	Infiltration Galleries & Tunnels															0
12	309.2	Supply Mains															0
13	310.2	Power Generation Equipment															0
14	311.2	Pumping Equipment															0
15	339.2	Other Plant & Misc. Equipment															0
16		WATER TREATMENT PLANT															0
17	303.3	Land & Land Rights															0
18	304.3	Structures & Improvements															0
19	311.3	Pumping Equipment															0
20	320.3	Water Treatment Equipment															0
21	339.3	Other Plant & Misc. Equipment															0
22		TRANSMISSION & DISTRIBUTION PLANT															0
23	303.4	Land & Land Rights															0
24	304.4	Structures & Improvements															0
25	311.4	Pumping Equipment															0
26	330.4	Distr. Reservoirs & Standpipes															0
27	331.4	Transm. & Distribution Mains															0
28	333.4	Services							1,000			1,000			4,630		4,630
29	334.4	Meters & Meter Installations													1,000		3,000
30	335.4	Hydrants							500			500					0
31	336.4	Backflow Prevention													500		1,500
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 IT Adds
38	341.5	Transportation Equipment															0
39	342.5	Stores Equipment															0 IT Adds
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	1,500	0	0	1,500	0	0	6,130		9,130

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Schedule of Water Plant in Service By Primary Account- 2006													Florida Public Service Commission			
Retirements-January through December 2006													Schedule:	A-5		
Grand Terrace - Water													Page:	7 of 8		
Docket No. 060368-WS													Preparer:	<name>		
Schedule Year Ended: 2006													Explanation: Provide Retirements that were physically made during 2006.			
Historic [] or Projected [x]													=input field			
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 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														304.4
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes													(4,180)	(4,180)
27	331.4	Transm. & Distribution Mains							(109)			(109)			(109)	(327)
28	333.4	Services														0
29	334.4	Meters & Meter Installations							(218)			(218)			(218)	(654)
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														GENERAL
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	(327)	0	0	(327)	0	0	(4,507)	(5,161)

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

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

FWS Properties

Florida Public Service Commission

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

Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average

Schedule: A-5
Page: 4 of 8
Preparer: <name>

Line No.	Acct No.	(1) AccountName	(2) Prior Year 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	476	476	476	476	476	476	476	476	476	476	476	476	476	476
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
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	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011
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	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508
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	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606
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	142	142	142	142	142	142	142	142	142	142	142	142	142	142
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	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001
27	331.4	Transm. & Distribution Mains	55,470	55,470	55,470	55,470	55,470	55,470	56,361	56,361	56,361	57,252	57,252	57,252	58,143	56,292
28	333.4	Services	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250
29	334.4	Meters & Meter Installations	5,063	5,063	5,063	5,063	5,063	5,063	5,345	5,345	5,345	5,627	5,627	5,627	5,909	5,323
30	335.4	Hydrants	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700
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	107,227	107,227	107,227	107,227	107,227	107,227	108,400	108,400	108,400	109,573	109,573	109,573	111,196	108,344

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Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Grand Terrace

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-5

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	476	476	476	476	476	476	476	476	476	476	476	476	476	476
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
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	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011
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	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508
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	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606
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	142	142	142	142	142	142	142	142	142	142	142	142	142	142
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	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,451	10,036
27	331.4	Transm. & Distribution Mains	55,470	55,470	55,470	55,470	55,470	55,470	56,361	56,361	56,361	57,252	57,252	57,252	58,143	56,292
28	333.4	Services	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250
29	334.4	Meters & Meter Installations	5,063	5,063	5,063	5,063	5,063	5,063	5,345	5,345	5,345	5,627	5,627	5,627	5,909	5,323
30	335.4	Hydrants	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	1,264	1,264	1,264	1,374	1,374	1,822	1,903	1,903	1,903	1,903	1,903	1,903	4,450	1,864
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	108,491	108,491	108,491	108,601	108,601	109,049	110,303	110,303	110,303	111,476	111,476	111,476	115,646	110,208
47		Subtotal Land & Land Rights	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606

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Schedule of Water Plant in Service By Primary Account- 2007 CWIP to Plant -Jan through December 2007		FWS Properties											Florida Public Service Commission		
Grand Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [x]		Explanation: Provide amounts for projects that were physically placed in service during 2007.											Schedule: A-5 Page: 6 of 8 Preparer: <name>		
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			250			250			250			250	1,000
8	305.2	Collect. & Impound Reservoirs													0
9	306.2	Lake, River & Other Intakes													0
10	307.2	Wells & Springs													0
11	308.2	Infiltration Galleries & Tunnels													0
12	309.2	Supply Mains													0
13	310.2	Power Generation Equipment													0
14	311.2	Pumping Equipment													0
15	339.2	Other Plant & Misc. Equipment													0
16		WATER TREATMENT PLANT													
17	303.3	Land & Land Rights													0
18	304.3	Structures & Improvements			0			0			0			0	0
19	311.3	Pumping Equipment													0
20	320.3	Water Treatment Equipment													0
21	339.3	Other Plant & Misc. Equipment													0
22		TRANSMISSION & DISTRIBUTION PLANT													
23	303.4	Land & Land Rights													0
24	304.4	Structures & Improvements													0
25	311.4	Pumping Equipment													0
26	330.4	Distr. Reservoirs & Standpipes													0
27	331.4	Transm. & Distribution Mains			750			750			750			750	3,000
28	333.4	Services													0
29	334.4	Meters & Meter Installations			375			375			375			375	1,500
30	335.4	Hydrants													0
31	336.4	Backflow Prevention													0
32	339.4	Other Plant & Misc. Equipment													0
33		GENERAL PLANT													
34	303.5	Land & Land Rights													0
35	304.5	Structures & Improvements													0
36	340.5	Office Furniture & Equipment													0
37	340.51	Computer Equipment													0
38	341.5	Transportation Equipment													0
39	342.5	Stores Equipment													0
40	343.5	Tools, Shop & Garage Equipment													0
41	344.5	Laboratory Equipment													0
42	345.5	Power Operated Equipment													0
43	346.5	Communication Equipment													0
44	347.5	Miscellaneous Equipment													0
45	348.5	Other Tangible Plant													0
46		TOTAL	0	0	1,375	0	0	1,375	0	0	1,375	0	0	1,375	5,500

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Schedule of Water Plant in Service By Primary Account- 2007 Retirements-January through December 2007															FWS Properties	Florida Public Service Commission	
Grand Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [x]															=input field	Schedule: A-5 Page: 7 of 8 Preparer: <name>	
Explanation: Provide Retirements that were physically made during 2007																	
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			(56)				(56)			(56)			(56)	(224)	
8	305.2	Collect. & Impound Reservoirs														0	
9	306.2	Lake, River & Other Intakes														0	
10	307.2	Wells & Springs														0	
11	308.2	Infiltration Galleries & Tunnels														0	
12	309.2	Supply Mains														0	
13	310.2	Power Generation Equipment														0	
14	311.2	Pumping Equipment														0	
15	339.2	Other Plant & Misc. Equipment														0	
16		WATER TREATMENT PLANT														0	
17	303.3	Land & Land Rights														0	
18	304.3	Structures & Improvements			0				0			0			0	0	
19	311.3	Pumping Equipment														0	
20	320.3	Water Treatment Equipment														0	
21	339.3	Other Plant & Misc. Equipment														0	
22		TRANSMISSION & DISTRIBUTION PLANT														0	
23	303.4	Land & Land Rights														0	
24	304.4	Structures & Improvements														0	
25	311.4	Pumping Equipment														0	
26	330.4	Distr. Reservoirs & Standpipes														0	
27	331.4	Transm. & Distribution Mains			(82)				(82)			(82)			(82)	(328)	
28	333.4	Services														0	
29	334.4	Meters & Meter Installations			(164)				(164)			(164)			(164)	(656)	
30	335.4	Hydrants														0	
31	336.4	Backflow Prevention														0	
32	339.4	Other Plant & Misc. Equipment														0	
33		GENERAL PLANT														0	
34	303.5	Land & Land Rights														0	
35	304.5	Structures & Improvements														0	
36	340.5	Office Furniture & Equipment														0	
37	340.51	Computer Equipment														0	
38	341.5	Transportation Equipment														0	
39	342.5	Stores Equipment														0	
40	343.5	Tools, Shop & Garage Equipment														0	
41	344.5	Laboratory Equipment														0	
42	345.5	Power Operated Equipment														0	
43	346.5	Communication Equipment														0	
44	347.5	Miscellaneous Equipment														0	
45	348.5	Other Tangible Plant														0	
46	TOTAL			0	0	(302)	0	0	(302)	0	0	(302)	0	0	(302)	(1,208)	

12

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

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Schedule of Water Plant in Service By Primary Account- 2007 Adjusted UPIS Balances- December 2006 through December 2007													FWS Properties			Florida Public Service Commission		
Grand Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [x]													Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average			Schedule: A-5 Page: 4 of 8 Preparer: <name>		
Line No.	Acct No.	(1) AccountName	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance		
1		INTANGIBLE PLANT																
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
3	302.1	Franchises	476	476	476	476	476	476	476	476	476	476	476	476	476	476		
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
5		SOURCE OF SUPPLY & PUMPING PLANT																
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
7	304.2	Structures & Improvements	4,000	4,000	4,000	4,194	4,194	4,194	4,388	4,388	4,388	4,582	4,582	4,582	4,776	4,328		
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	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011		
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	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508		
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	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606		
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	142	142	142	142	142	142	142	142	142	142	142	142	142	142		
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	10,451	10,451	10,451	10,451	10,451	10,451	10,451	10,451	10,451	10,451	10,451	10,451	10,451	10,451		
27	331.4	Transm. & Distribution Mains	58,143	58,143	58,143	58,811	58,811	58,811	59,479	59,479	59,479	60,147	60,147	60,147	60,815	59,273		
28	333.4	Services	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250		
29	334.4	Meters & Meter Installations	5,909	5,909	5,909	6,120	6,120	6,120	6,331	6,331	6,331	6,542	6,542	6,542	6,753	6,266		
30	335.4	Hydrants	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700		
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	111,196	111,196	111,196	112,269	112,269	112,269	113,342	113,342	113,342	114,415	114,415	114,415	115,488	113,012		
															TRUE	TRUE		

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Schedule of Water Plant in Service By Primary Account

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	476	476	476	476	476	476	476	476	476	476	476	476	476	476
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	4,000	4,000	4,000	4,194	4,194	4,194	4,388	4,388	4,388	4,582	4,582	4,582	4,776	4,328
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	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011
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	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508
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	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606
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	142	142	142	142	142	142	142	142	142	142	142	142	142	142
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	10,451	10,451	10,451	10,451	10,451	10,451	10,451	10,451	10,451	10,451	10,451	10,451	10,451	10,451
27	331.4	Transm. & Distribution Mains	58,143	58,143	58,143	58,811	58,811	58,811	59,479	59,479	59,479	60,147	60,147	60,147	60,815	59,273
28	333.4	Services	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250
29	334.4	Meters & Meter Installations	5,909	5,909	5,909	6,120	6,120	6,120	6,331	6,331	6,331	6,542	6,542	6,542	6,753	6,266
30	335.4	Hydrants	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700
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	4,450	4,539	4,655	4,878	5,056	5,197	5,338	5,446	5,543	5,717	5,810	5,899	6,013	5,273
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	115,646	115,735	115,851	117,147	117,325	117,466	118,680	118,788	118,885	120,132	120,225	120,314	121,501	118,284
47		Subtotal Land & Land Rights	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606

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Schedule of Water Accumulated Depreciation By Primary Account- 2004		FWS Properties								Florida Public Service Commission	
June through December Accum Dep'n Balances per Books- 2004											
Grand Terrace - Water		108: 6409: FWS Grand Terrace - Water								Schedule: A-9	
Docket No. 060368-WS		Explanation: Provide Accumulated Depreciation balances by account for the period								Page: 2 of 8	
Schedule Year Ended: 2004		beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA)								Preparer: <name>	
Historic [x] or Projected []		through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.									
Line No.	Acct No.	(1) Account Name	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04		
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0	0	0	0	0	0		
3	302.1	Franchises	0	0	0	0	0	0	0		
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0	0	0	0	0	0		
7	304.2	Structures & Improvements	0	0	0	0	0	0	0		
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0		
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0		
10	307.2	Wells & Springs	0	0	0	0	0	0	0		
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0		
12	309.2	Supply Mains	0	0	0	0	0	0	0		
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0		
14	311.2	Pumping Equipment	0	0	0	0	0	0	0		
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0	0	0	0	0	0		
18	304.3	Structures & Improvements	0	0	0	0	0	0	0		
19	311.3	Pumping Equipment	0	0	0	0	0	0	0		
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0		
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0	0	0	0	0	0		
24	304.4	Structures & Improvements	0	0	0	0	0	0	0		
25	311.4	Pumping Equipment	0	0	0	0	0	0	0		
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0		
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0		
28	333.4	Services	0	0	0	0	0	0	0		
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0		
30	335.4	Hydrants	0	0	0	0	0	0	0		
31	336.4	Backflow Prevention	0	0	0	0	0	0	0		
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0	0	0	0	0	0		
35	304.5	Structures & Improvements	0	0	0	0	0	0	0		
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0		
37	340.51	Computer Equipment	0	0	0	0	0	0	0		
38	341.5	Transportation Equipment	0	0	0	0	0	0	0		
39	342.5	Stores Equipment	0	0	0	0	0	0	0		
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0		
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0		
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0		
43	346.5	Communication Equipment	0	0	0	0	0	0	0		
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0		
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0		
46		TOTAL	0	0	0	0	0	0	0		

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Schedule of Water Accumulated Depreciation By Primary Account - 2005																
Monthly Accumulated Depreciation Balances - per books - 2005																
Grand Terrace - Water																
Docket No. 060368-WS																
Schedule Year Ended: 2005																
Historic [X] or Projected []																
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	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

Grand Terrace

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Schedule: A-9

Page: 2 of 5

Preparer: Robert M. Griffin

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

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

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

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Schedule of Water Accumulated Depreciation By Primary Account- 2006													Florida Public Service Commission				
Monthly Accumulated Depreciation Balances- per books- 2006																	
Grand Terrace - Water										108		6409	FWS	Grand Terrace - Water			Schedule: A-9
Docket No. 060368-W5																	Page: 2 of 8
Schedule Year Ended: 2006																	Preparer: <name>
Historic [] or Projected [x]																	
Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
1		INTANGIBLE PLANT															
2	301.1	Organization	0	0	0	0	0	0									
3	302.1	Franchises	0	0	0	0	0	0									
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0									
5		SOURCE OF SUPPLY & PUMPING PLANT															
6	303.2	Land & Land Rights	0	0	0	0	0	0									
7	304.2	Structures & Improvements	0	0	0	0	0	0									
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0									
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0									
10	307.2	Wells & Springs	0	0	0	0	0	0									
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0									
12	309.2	Supply Mains	0	0	0	0	0	0									
13	310.2	Power Generation Equipment	0	0	0	0	0	0									
14	311.2	Pumping Equipment	0	0	0	0	0	0									
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0									
16		WATER TREATMENT PLANT															
17	303.3	Land & Land Rights	0	0	0	0	0	0									
18	304.3	Structures & Improvements	0	0	0	0	0	0									
19	311.3	Pumping Equipment	0	0	0	0	0	0									
20	320.3	Water Treatment Equipment	0	0	0	0	0	0									
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0									
22		TRANSMISSION & DISTRIBUTION PLANT															
23	303.4	Land & Land Rights	0	0	0	0	0	0									
24	304.4	Structures & Improvements	0	0	0	0	0	0									
25	311.4	Pumping Equipment	0	0	0	0	0	0									
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0									
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0									
28	333.4	Services	0	0	0	0	0	0									
29	334.4	Meters & Meter Installations	0	0	0	0	0	0									
30	335.4	Hydrants	0	0	0	0	0	0									
31	336.4	Backflow Prevention	0	0	0	0	0	0									
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0									
33		GENERAL PLANT															
34	303.5	Land & Land Rights	0	0	0	0	0	0									
35	304.5	Structures & Improvements	0	0	0	0	0	0									
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0									
37	340.51	Computer Equipment	0	0	0	0	0	0									
38	341.5	Transportation Equipment	0	0	0	0	0	0									
39	342.5	Stores Equipment	0	0	0	0	0	0									
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0									
41	344.5	Laboratory Equipment	0	0	0	0	0	0									
42	345.5	Power Operated Equipment	0	0	0	0	0	0									
43	346.5	Communication Equipment	0	0	0	0	0	0									
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0									
45	348.5	Other Tangible Plant	0	0	0	0	0	0									
46		TOTAL	0	0	0	0	0	0									

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

Florida Public Service Commission

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

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

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
30	Additions		NA
31	Retirements		NA
32	Adjustments		NA
33	12/31/00 Balance		NA
2001			
34	Additions		NA
35	Retirements		NA
36	Adjustments		NA
37	12/31/01 Balance		NA
2002			
38	Additions		NA
39	Retirements		NA
40	Adjustments		NA
41	12/31/02 Balance		NA
2003			
42	Additions		NA
43	Retirements		NA
44	Adjustments		NA
45	06/30/04 Amend. Order Balance	23,384	NA
2004			
46	Additions	1,461	NA
47	Retirements	(355)	NA
48	Adjustments	0	NA
49	12/31/04 Balance	24,490	NA
2005			
50	Additions	2,929	NA
51	Retirements	(129)	NA
52	Adjustments	44	NA
53	12/31/05 Balance	27,334	NA
2006			
54	Additions	3,012	NA
55	Retirements	(5,161)	NA
56	Adjustments	319	NA
57	12/31/06 Balance	25,504	NA
2007			
58	Additions	3,174	NA
59	Retirements	(1,208)	NA
60	Adjustments	890	NA
61	12/31/07 Balance	28,360	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

Grand Terrace - 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							
2	301.1	Organization	From LOOKUP						
3	302.1	Franchises	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	173	173	173	173	173	173	173
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	(5,705)	(5,705)	(5,705)	(5,705)	(5,705)	(5,705)	(5,705)
8	305.2	Collect & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,499	1,499	1,499	1,499	1,499	1,499	1,499
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	54	54	54	54	54	54	54
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	3,548	3,548	3,548	3,548	3,548	3,548	3,548
27	331.4	Transm. & Distribution Mains	19,290	19,290	19,290	19,290	19,290	19,290	19,290
28	333.4	Services	1,423	1,423	1,423	1,423	1,423	1,423	1,423
29	334.4	Meters & Meter Installations	2,323	2,323	2,323	2,323	2,323	2,323	2,323
30	335.4	Hydrants	779	779	779	779	779	779	779
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	23,384	23,384	23,384	23,384	23,384	23,384	23,384

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Schedule of Water Accumulated Depreciation By Primary Account- 2004		FWS Properties							Florida Public Service Commission		
Adjusted UPIS Balances- June through December Balances for Depn Exp Calc											
Grand Terrace - Water		Explanation: Provide Adjusted UPIS balances by account for the period beginning							Schedule: A-9		
Docket No. 060368-W5		6/30/04 through the year ended 12/31/04							Page: UPIS 4 of 8		
Schedule Year Ended: 2004									Preparer: <name>		
Historic [x] or Projected []											
Line No.	Acct No.	(1) AccountName	(2) Prior Year 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04		
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0	0	0	0	0	0		
3	302.1	Franchises	476	476	476	476	476	476	476		
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0	0	0	0	0	0		
7	304.2	Structures & Improvements	4,000	4,000	4,000	4,000	4,000	4,000	4,000		
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	3,011	3,011	3,011	3,011	3,011	3,011	3,011		
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	14,508	14,508	14,508	14,508	14,508	14,508	14,508		
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	5,606	5,606	5,606	5,606	5,606	5,606	5,606		
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	142	142		
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	10,001	10,001	10,001	10,001	10,001	10,001	10,001		
27	331.4	Transm. & Distribution Mains	55,087	55,087	55,087	55,087	55,087	55,087	55,470		
28	333.4	Services	6,250	6,250	6,250	6,250	6,250	6,250	6,250		
29	334.4	Meters & Meter Installations	5,015	5,015	5,015	5,015	5,015	5,015	5,015		
30	335.4	Hydrants	2,700	2,700	2,700	2,700	2,700	2,700	2,700		
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	106,654	106,654	106,654	106,654	106,654	106,796	107,179		

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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

Grand Terrace - 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)	(4)	(5)	(6)	(7)	(8)
				07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04
1		INTANGIBLE PLANT							
		From FWS Dept LOOKUP							
		Monthly Rates							
2	301.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	302.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
4	339.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights							
7	304.2	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
8	305.2	Collect. & Impound Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	306.2	Lake, River & Other Intakes	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	307.2	Wells & Springs	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
11	308.2	Infiltration Galleries & Tunnels	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	309.2	Supply Mains	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	310.2	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
15	339.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights							
18	304.3	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
19	311.3	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
20	320.3	Water Treatment Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
21	339.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights							
24	304.4	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
25	311.4	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
26	330.4	Distr. Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%
27	331.4	Transm. & Distribution Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
28	333.4	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
29	334.4	Meters & Meter Installations	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
30	335.4	Hydrants	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										Schedule: A-9	
Grand Terrace - Water										Page: 6 of 8	
Docket No. 060368-WS										Preparer: <name>	
Schedule Year Ended: 2004			Explanation: Provide monthly Depreciation Expense for 2004								
Historic [x] or Projected []											
Line No.	Acct No.	(1) AccountName	(2)	(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		1	1	1	1	1	1		
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		10	10	10	10	10	10		
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		8	8	8	8	8	8		
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		60	60	60	60	60	60		
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		23	23	23	23	23	23		
27	331.4	Transm. & Distribution Mains		102	102	102	102	102	103		
28	333.4	Services		13	13	13	13	13	13		
29	334.4	Meters & Meter Installations		21	21	21	21	21	21		
30	335.4	Hydrants		5	5	5	5	5	5		
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		243	243	243	243	243	244	1,461	

Schedule of Water Accumulated Depreciation By Primary Account- 2004				FWS Properties					Florida Public Service Commission	
Retirements-July through December 2004										
Grand Terrace - Water				=input field					Schedule: A-9	
Docket No. 060368-W5				Explanation: Provide Retirements that were physically made after the date of					Page: 7 of 8	
Schedule Year Ended: 2004				Acquisition 6/30/04					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		0	0	0	0	0	0	
3	302.1	Franchises		0	0	0	0	0	0	
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	
5		SOURCE OF SUPPLY & PUMPING PLANT								
6	303.2	Land & Land Rights		0	0	0	0	0	0	
7	304.2	Structures & Improvements		0	0	0	0	0	0	
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0	
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	
10	307.2	Wells & Springs		0	0	0	0	0	0	
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	
12	309.2	Supply Mains		0	0	0	0	0	0	
13	310.2	Power Generation Equipment		0	0	0	0	0	0	
14	311.2	Pumping Equipment		0	0	0	0	0	0	
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	
16		WATER TREATMENT PLANT								
17	303.3	Land & Land Rights		0	0	0	0	0	0	
18	304.3	Structures & Improvements		0	0	0	0	0	0	
19	311.3	Pumping Equipment		0	0	0	0	0	0	
20	320.3	Water Treatment Equipment		0	0	0	0	0	0	
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	(355)	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	(355)	0	

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

FWS Properties

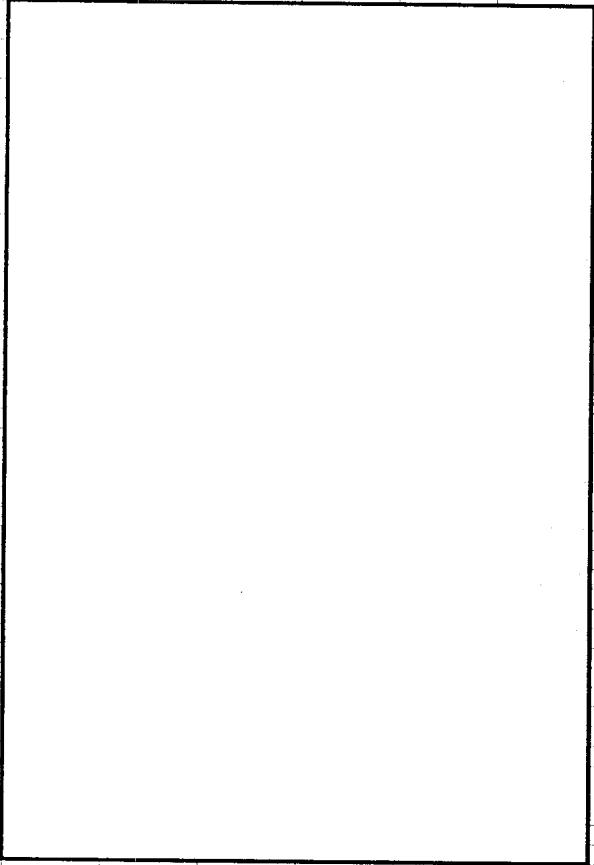
Florida Public Service Commission

Grand Terrace - Water
 Docket No. 060368-W5
 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)	(4)	(5)	(6)	(7)	(8)
				Jul	Aug	Sep	Oct	Nov	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	Dist. Reservoirs & Standpipes							
27	331.4	Transm. & Distribution Mains							
28	333.4	Services							
29	334.4	Meters & Meter Installations							
30	335.4	Hydrants							
31	336.4	Backflow Prevention							
32	339.4	Other Plant & Misc. Equipment							
33		GENERAL PLANT							
34	303.5	Land & Land Rights							
35	304.5	Structures & Improvements							
36	340.5	Office Furniture & Equipment							
37	340.51	Computer Equipment							
38	341.5	Transportation Equipment							
39	342.5	Stores Equipment							
40	343.5	Tools, Shop & Garage Equipment							
41	344.5	Laboratory Equipment							
42	345.5	Power Operated Equipment							
43	346.5	Communication Equipment							
44	347.5	Miscellaneous Equipment							
45	348.5	Other Tangible Plant							
46		TOTAL		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											
Grand Terrace - Water		Explanation: Provide Adjusted Accum Depn balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.							Schedule: A-9		
Docket No. 060368-WS									Page: 4 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) 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	173	174	175	176	177	178	179		
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0	0	0	0	0	0		
7	304.2	Structures & Improvements	(5,705)	(5,695)	(5,685)	(5,675)	(5,665)	(5,654)	(5,644)		
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0		
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0		
10	307.2	Wells & Springs	1,499	1,507	1,516	1,524	1,532	1,541	1,549		
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	54	114	175	235	296	356	417		
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	(355)	(355)		
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	3,548	3,571	3,593	3,616	3,638	3,661	3,683		
27	331.4	Transm. & Distribution Mains	19,290	19,392	19,494	19,596	19,698	19,800	19,903		
28	333.4	Services	1,423	1,436	1,449	1,462	1,475	1,488	1,501		
29	334.4	Meters & Meter Installations	2,323	2,344	2,365	2,386	2,407	2,427	2,448		
30	335.4	Hydrants	779	784	789	794	799	804	809		
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	23,384	23,627	23,871	24,114	24,357	24,246	24,490		
											24,490

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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

Grand Terrace - Water
Docket No. 060368-WS
Schedule Year Ended: 2005
Historic 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	476	476	476	476	476	476	476	476	476	476	476	476	476	476
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
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	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011
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	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508
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	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606
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	142	142	142	142	142	142	142	142	142	142	142	142	142	142
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	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001
27	331.4	Transm. & Distribution Mains	55,470	55,470	55,470	55,470	55,470	55,470	55,470	55,470	55,470	55,470	55,470	55,470	55,470	55,470
28	333.4	Services	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250
29	334.4	Meters & Meter Installations	5,015	5,015	5,015	5,015	5,015	5,015	5,015	5,015	5,015	5,015	5,015	5,015	5,063	5,019
30	335.4	Hydrants	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700
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	107,179	107,179	107,179	107,179	107,179	107,179	107,179	107,179	107,179	107,179	107,179	107,179	107,227	107,183

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

Florida Public Service Commission

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

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

This Schedule shows the Commission Authorized Depreciation rates for 2005

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

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

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

Explanation: Provide the monthly Depreciation Expense for 2005

Florida Public Service Commission

Schedule: A-9
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 Preparer: <name>

Line No.	Acct No	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Test Year End Dec	2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	12
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	10	10	10	10	10	10	10	10	10	10	10	10	10	121
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	Infiltrator Galleries & Tunnels		8	8	8	8	8	8	8	8	8	8	8	8	0
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	100
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	60	60	60	60	60	60	60	60	60	60	60	60	60	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	23	23	23	23	23	23	23	23	23	23	23	23	23	0
28	333.4	Services	103	103	103	103	103	103	103	103	103	103	103	103	103	270
29	334.4	Meters & Meter Installations	13	13	13	13	13	13	13	13	13	13	13	13	13	1,233
30	335.4	Hydrants	21	21	21	21	21	21	21	21	21	21	21	21	21	156
31	336.4	Backflow Prevention	5	5	5	5	5	5	5	5	5	5	5	5	5	251
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	60
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		244	244	244	244	244	244	244	244	244	244	244	244	2,929

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

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

[] =input field

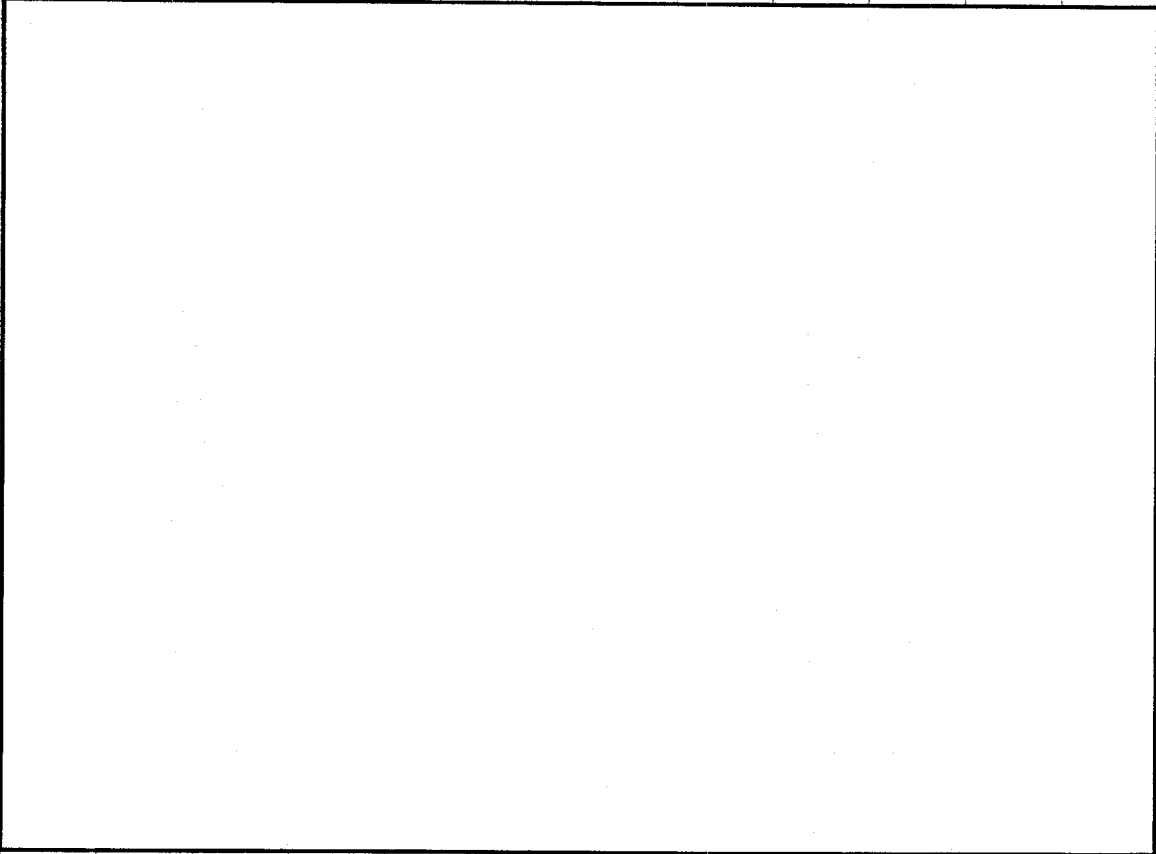
Explanation: Provide Retirements for 2005

Florida Public Service Commission
 Schedule: A-9
 Page: 7 of 8
 Preparer: <name>

Line No.	Acct No.	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Test Year End Dec	2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs		0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services		0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations		0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants		0	0	0	0	0	0	0	0	0	0	0	(129)	(129)
31	336.4	Backflow Prevention		0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL		0	0	0	0	0	0	0	0	0	0	0	(129)	(129)

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Schedule of Water Accumulated Depreciation By Primary Account- 2005													Florida Public Service Commission			
Adjustments to Accumulated Depreciation-2005																
Grand Terrace - Water													Schedule: A-9			
Docket No. 060368-WS													Page: 8 of 8			
Schedule Year Ended: 2005													Preparer: <name>			
Historic [x] or Projected []																
Explanation: Provide Adjustments to the Accumulated Depreciation Balances in Ammendatory Order other than changes resulting from Depreciation Expense, or Plant Retirements.																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect & mpound 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	Dist. 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, Shos & 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 Tancible 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

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

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

Schedule: A-9
 Page: 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	179	180	181	182	183	184	185	186	187	188	189	190	191	185
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	(5,644)	(5,634)	(5,624)	(5,614)	(5,604)	(5,594)	(5,584)	(5,574)	(5,564)	(5,553)	(5,543)	(5,533)	(5,523)	(5,584)
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,549	1,558	1,566	1,574	1,583	1,591	1,599	1,608	1,616	1,624	1,633	1,641	1,650	1,599
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	417	477	538	598	659	719	779	840	900	961	1,021	1,082	1,142	779
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	(355)	(355)	(355)	(355)	(355)	(355)	(355)	(355)	(355)	(355)	(355)	(355)	(355)	(355)
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	3,683	3,706	3,728	3,751	3,773	3,796	3,818	3,841	3,863	3,886	3,908	3,931	3,953	3,818
27	331.4	Transm. & Distribution Mains	19,903	20,006	20,108	20,211	20,314	20,416	20,519	20,622	20,725	20,827	20,930	21,033	21,135	20,519
28	333.4	Services	1,501	1,514	1,527	1,540	1,553	1,566	1,579	1,592	1,605	1,618	1,631	1,644	1,657	1,579
29	334.4	Meters & Meter Installations	2,448	2,469	2,490	2,511	2,532	2,553	2,574	2,595	2,616	2,636	2,657	2,678	2,570	2,564
30	335.4	Hydrants	809	814	819	824	829	834	839	844	849	854	859	864	869	839
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	24,490	24,734	24,978	25,222	25,466	25,710	25,954	26,198	26,442	26,687	26,931	27,175	27,290	25,944
		TRUE													27,290	

2005

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Grand Terrace

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) 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	179	180	181	182	183	184	185	186	187	188	189	190	191	185
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	(5,644)	(5,634)	(5,624)	(5,614)	(5,604)	(5,594)	(5,584)	(5,574)	(5,564)	(5,553)	(5,543)	(5,533)	(5,523)	(5,584)
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,549	1,558	1,566	1,574	1,583	1,591	1,599	1,608	1,616	1,624	1,633	1,641	1,650	1,599
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	417	477	538	598	659	719	779	840	900	961	1,021	1,082	1,142	779
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	(355)	(355)	(355)	(355)	(355)	(355)	(355)	(355)	(355)	(355)	(355)	(355)	(355)	(355)
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	3,683	3,706	3,728	3,751	3,773	3,796	3,818	3,841	3,863	3,886	3,908	3,931	3,953	3,818
27	331.4	Transm. & Distribution Mains	19,903	20,006	20,108	20,211	20,314	20,416	20,519	20,622	20,725	20,827	20,930	21,033	21,135	20,519
28	333.4	Services	1,501	1,514	1,527	1,540	1,553	1,566	1,579	1,592	1,605	1,618	1,631	1,644	1,657	1,579
29	334.4	Meters & Meter Installations	2,448	2,469	2,490	2,511	2,532	2,553	2,574	2,595	2,616	2,636	2,657	2,678	2,570	2,564
30	335.4	Hydrants	809	814	819	824	829	834	839	844	849	854	859	864	869	839
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	2	12	26	44	6
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	24,490	24,734	24,978	25,222	25,466	25,710	25,954	26,198	26,442	26,688	26,943	27,201	27,334	25,951
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

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

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

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

Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	476	476	476	476	476	476	476	476	476	476	476	476	476	476
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
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	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011
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	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508
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	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606
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	142	142	142	142	142	142	142	142	142	142	142	142	142	142
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	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,451	10,036
27	331.4	Transm. & Distribution Mains	55,470	55,470	55,470	55,470	55,470	55,470	56,361	56,361	56,361	57,252	57,252	57,252	58,143	56,292
28	333.4	Services	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250
29	334.4	Meters & Meter Installations	5,063	5,063	5,063	5,063	5,063	5,063	5,345	5,345	5,345	5,345	5,627	5,627	5,909	5,323
30	335.4	Hydrants	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700
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	107,227	107,227	107,227	107,227	107,227	107,227	108,400	108,400	108,400	109,573	109,573	109,573	111,196	108,344

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

Grand Terrace - 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

Florida Public Service Commission

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

Line No.	Acct No.	(1) Account Name	(2) Annual Rate	Change to Guideline Lives												(15) Memo Guideline Rates	(16) Memo Guideline Lives		
				(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) Monthly Rates				(8) Jun	(9) Jul	(10) Aug	(11) Sep			(12) Oct	(13) Nov
1		INTANGIBLE PLANT																	
2	301.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
3	302.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
4	339.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
5		SOURCE OF SUPPLY & PUMPING PLANT																	
6	303.2	Land & Land Rights																	
7	304.2	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
8	305.2	Collect. & Impound Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	2.00%	50
9	306.2	Lake, River & Other Intakes	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
10	307.2	Wells & Springs	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.33%	35
11	308.2	Infiltration Galleries & Tunnels	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
12	309.2	Supply Mains	0.00%	0.00%	0.00%	0.00%	0.00%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	2.86%	35
13	310.2	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
15	339.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
16		WATER TREATMENT PLANT																	
17	303.3	Land & Land Rights																	
18	304.3	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
19	311.3	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
20	320.3	Water Treatment Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	4.55%	22
21	339.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
22		TRANSMISSION & DISTRIBUTION PLANT																	
23	303.4	Land & Land Rights																	
24	304.4	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
25	311.4	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
26	330.4	Distr. Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	2.70%	37
27	331.4	Transm. & Distribution Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%	43
28	333.4	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
29	334.4	Meters & Meter Installations	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
30	335.4	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%	45
31	336.4	Backflow Prevention	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
32	339.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	4.00%	25
33		GENERAL PLANT																	
34	303.5	Land & Land Rights																	
35	304.5	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
36	340.5	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
37	340.51	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	16.67%	6
38	341.5	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	16.67%	6
39	342.5	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
40	343.5	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	6.25%	16
41	344.5	Laboratory Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
42	345.5	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	8.33%	12
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	10.00%	10
44	347.5	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
45	348.5	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	10.00%	10

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

Florida Public Service Commission

Grand Terrace - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006

Schedule: A-9
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 Preparer: <name>

Historic [] or Projected [x]

Explanation: Provide the monthly Depreciation Expense for 2006

Line No.	Acct No.	(1) AccountName	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 2006 Total
1		INTANGIBLE PLANT													
2	301.1	Organization													
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	1	1	1	1	1	1	1	1	1	1	1	1	12
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	10	10	10	10	10	10	10	10	10	10	10	10	124
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	8	8	8	8	8	8	8	8	8	8	8	8	100
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	60	60	60	60	60	60	60	60	60	60	60	60	725
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	1	1	1	1	1	1	1	1	4
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	23	23	23	23	23	23	23	23	23	23	23	23	0
27	331.4	Transm. & Distribution Mains	103	103	103	103	108	109	109	109	111	111	111	113	271
28	333.4	Services	13	13	13	13	13	13	13	13	13	13	13	13	1,292
29	334.4	Meters & Meter Installations	21	21	21	21	21	22	22	22	23	23	23	25	156
30	335.4	Hydrants	5	5	5	5	5	5	5	5	5	5	5	5	267
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	60
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	244	244	244	244	250	253	253	253	256	256	256	260	3,012

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

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

Explanation: Provide Retirements for 2006

Florida Public Service Commission

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

Line No	Acct No	(1) AccountName	(2) - (13)												(14) Test Year End Dec	(15) 2006 Total
			(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														
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	(109)	0	0	(109)	0	0	(4,180)	(4,180)
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	(109)	(327)
30	335.4	Hydrants	0	0	0	0	0	0	(218)	0	0	(218)	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	(218)	(654)
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	(327)	0	0	(327)	0	0	(4,507)	(5,161)

hh

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

Florida Public Service Commission

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

[] =input field

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

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total
1		INTANGIBLE PLANT														0
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & mpound 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

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

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

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

Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	191	192	193	194	195	196	197	198	199	200	201	202	203	197
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	(5,523)	(5,513)	(5,503)	(5,493)	(5,483)	(5,472)	(5,462)	(5,452)	(5,441)	(5,431)	(5,420)	(5,410)	(5,399)	(5,462)
8	305.2	Collect & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,650	1,658	1,666	1,675	1,683	1,691	1,700	1,708	1,716	1,725	1,733	1,742	1,750	1,700
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	1,142	1,203	1,263	1,323	1,384	1,444	1,505	1,565	1,626	1,686	1,747	1,807	1,868	1,505
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	(355)	(355)	(355)	(355)	(355)	(354)	(354)	(353)	(353)	(352)	(352)	(351)	(351)	(354)
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Dist. Reservoirs & Standpipes	3,953	3,976	3,998	4,021	4,044	4,066	4,089	4,111	4,134	4,156	4,179	4,201	4,224	3,767
27	331.4	Transm. & Distribution Mains	21,135	21,238	21,341	21,444	21,546	21,654	21,763	21,873	21,983	22,093	22,203	22,313	22,423	21,670
28	333.4	Services	1,657	1,670	1,683	1,696	1,709	1,722	1,736	1,749	1,762	1,775	1,788	1,801	1,814	1,736
29	334.4	Meters & Meter Installations	2,570	2,591	2,613	2,634	2,655	2,676	2,697	2,718	2,739	2,760	2,781	2,802	2,823	2,499
30	335.4	Hydrants	869	874	879	884	889	894	899	904	909	914	919	924	929	899
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	27,290	27,534	27,778	28,023	28,267	28,517	28,443	28,696	28,948	28,877	29,133	29,388	25,141	28,157
		TRUE														25,141.05

1605

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Grand Terrace

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [] Projected [X]

Schedule: A-9

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	191	192	193	194	195	196	197	198	199	200	201	202	203	197
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	(5,523)	(5,513)	(5,503)	(5,493)	(5,483)	(5,472)	(5,462)	(5,452)	(5,441)	(5,431)	(5,420)	(5,410)	(5,399)	(5,462)
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,650	1,658	1,666	1,675	1,683	1,691	1,700	1,708	1,716	1,725	1,733	1,742	1,750	1,700
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	1,142	1,203	1,263	1,323	1,384	1,444	1,505	1,565	1,626	1,686	1,747	1,807	1,868	1,505
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	(355)	(355)	(355)	(355)	(355)	(354)	(354)	(353)	(353)	(352)	(352)	(351)	(351)	(354)
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	3,953	3,976	3,998	4,021	4,044	4,066	4,089	4,111	4,134	4,156	4,179	4,201	45	3,767
27	331.4	Transm. & Distribution Mains	21,135	21,238	21,341	21,444	21,546	21,654	21,654	21,763	21,873	21,874	21,985	22,096	22,100	21,670
28	333.4	Services	1,657	1,670	1,683	1,696	1,709	1,722	1,736	1,749	1,762	1,775	1,788	1,801	1,814	1,736
29	334.4	Meters & Meter Installations	2,570	2,591	2,613	2,634	2,655	2,676	2,480	2,502	2,525	2,330	2,354	2,377	2,184	2,499
30	335.4	Hydrants	869	874	879	884	889	894	899	904	909	914	919	924	929	899
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	44	61	79	98	117	142	169	195	222	248	274	301	363	178
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	27,334	27,595	27,857	28,121	28,384	28,659	28,611	28,891	29,170	29,125	29,407	29,689	25,504	28,334
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

Grand Terrace - Water

Docket No. 060368-W5

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)	(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
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	476	476	476	476	476	476	476	476	476	476	476	476	476	476
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	4,000	4,000	4,000	4,194	4,194	4,194	4,388	4,388	4,388	4,582	4,582	4,582	4,776	4,328
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	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011
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	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508	14,508
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	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606	5,606
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	142	142	142	142	142	142	142	142	142	142	142	142	142	142
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	10,451	10,451	10,451	10,451	10,451	10,451	10,451	10,451	10,451	10,451	10,451	10,451	10,451	10,451
27	331.4	Transm. & Distribution Mains	58,143	58,143	58,143	58,811	58,811	58,811	59,479	59,479	59,479	60,147	60,147	60,147	60,815	59,273
28	333.4	Services	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250
29	334.4	Meters & Meter Installations	5,909	5,909	5,909	6,120	6,120	6,120	6,331	6,331	6,331	6,542	6,542	6,542	6,753	6,266
30	335.4	Hydrants	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700
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	111,196	111,196	111,196	112,269	112,269	112,269	113,342	113,342	113,342	114,415	114,415	114,415	115,488	113,012

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Schedule of Water Accumulated Depreciation By Primary Account- 2007 Depreciation Rates for UPIS Water Accounts-2007														Florida Public Service Commission			
Grand Terrace - 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												(13)	(14)
				(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec		
1		INTANGIBLE PLANT															
2	301.1	Organization	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
3	302.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
4	339.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
5		SOURCE OF SUPPLY & PUMPING PLANT															
6	303.2	Land & Land Rights															
7	304.2	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	
8	305.2	Collect & Impound Reservoirs	2.00%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	
9	306.2	Lake, River & Other Intakes	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
10	307.2	Wells & Springs	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	
11	308.2	Infiltration Galleries & Tunnels	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
12	309.2	Supply Mains	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	
13	310.2	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
15	339.2	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	
16		WATER TREATMENT PLANT															
17	303.3	Land & Land Rights															
18	304.3	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	
19	311.3	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
20	320.3	Water Treatment Equipment	4.55%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	
21	339.3	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	
22		TRANSMISSION & DISTRIBUTION PLANT															
23	303.4	Land & Land Rights															
24	304.4	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	
25	311.4	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
26	330.4	Distr. Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	
27	331.4	Transm. & Distribution Mains	2.33%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
28	333.4	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
29	334.4	Meters & Meter Installations	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
30	335.4	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
31	336.4	Backflow Prevention	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	
32	339.4	Other Plant & Misc. Equipment	4.00%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	
33		GENERAL PLANT															
34	303.5	Land & Land Rights															
35	304.5	Structures & Improvements	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
36	340.5	Office Furniture & Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	
37	340.51	Computer Equipment	16.67%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	
38	341.5	Transportation Equipment	16.67%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	
39	342.5	Stores Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	
40	343.5	Tools, Shop & Garage Equipment	6.25%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	
41	344.5	Laboratory Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	
42	345.5	Power Operated Equipment	8.33%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	
43	346.5	Communication Equipment	10.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	
44	347.5	Miscellaneous Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	
45	348.5	Other Tangible Plant	10.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	

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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>

Grand Terrace - 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)												(15) 2007 Total	
			(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec		
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	1	1	1	1	1	1	1	1	1	1	1	1	1	12
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	10	11	11	11	11	11	11	11	12	12	12	12	136
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	8	8	8	8	8	8	8	8	8	8	8	8	8	100
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	60	60	60	60	60	60	60	60	60	60	60	60	60	725
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	6
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	24	24	24	24	24	24	24	24	24	24	24	24	24	282
27	331.4	Transm. & Distribution Mains	113	113	114	114	114	114	115	115	115	117	117	117	118	1,381
28	333.4	Services	13	13	13	13	13	13	13	13	13	13	13	13	13	156
29	334.4	Meters & Meter Installations	25	25	26	26	26	26	26	26	26	27	27	27	28	315
30	335.4	Hydrants	5	5	5	5	5	5	5	5	5	5	5	5	5	60
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	260	260	262	262	262	262	265	265	265	268	268	268	270	3,174.38

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

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

Explanation: Provide Retirements for 2007

Florida Public Service Commission
Schedule: A-9
Page: 7 of 8
Preparer: <name>

Line No.	Acct No.	(1) AccountName	(2)	(3)	(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	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	(56)	0	0	(56)	0	0	(56)	0	0	(56)	(224)
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	(82)	0	0	(82)	0	0	(82)	0	0	(82)	(328)
28	333.4	Services		0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations		0	0	(164)	0	0	(164)	0	0	0	0	0	0	0
30	335.4	Hydrants		0	0	0	0	0	0	0	0	(164)	0	0	(164)	(656)
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	(302)	0	0	(302)	0	0	(302)	0	0	(302)	(1,208)

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

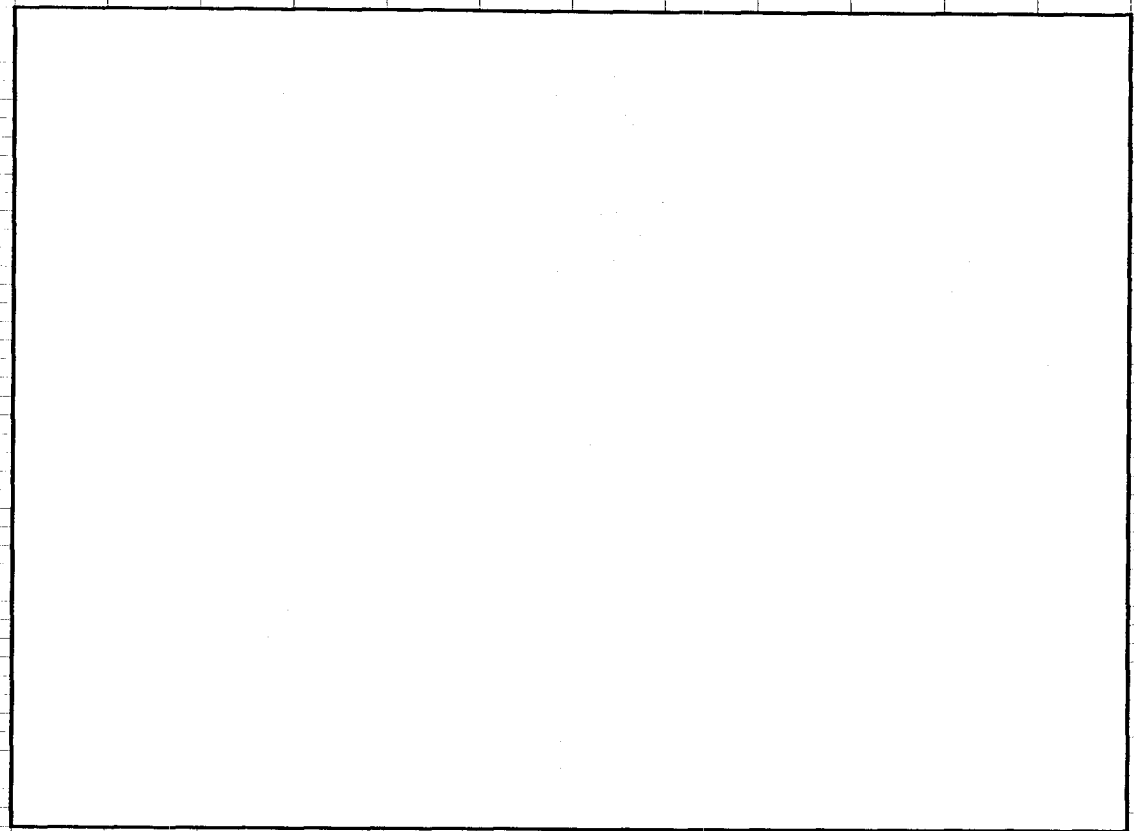
Florida Public Service Commission

Grand Terrace - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2007
 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) 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



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

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	203	204	205	206	207	208	209	210	211	212	213	214	215	209
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	(5,399)	(5,388)	(5,379)	(5,424)	(5,413)	(5,402)	(5,446)	(5,435)	(5,424)	(5,468)	(5,456)	(5,444)	(5,487)	(5,428)
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,750	1,758	1,767	1,775	1,783	1,792	1,800	1,808	1,817	1,825	1,834	1,842	1,850	1,800
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	1,868	1,928	1,988	2,049	2,109	2,170	2,230	2,291	2,351	2,412	2,472	2,532	2,593	2,230
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	(351)	(350)	(350)	(349)	(349)	(348)	(347)	(347)	(346)	(346)	(345)	(345)	(344)	(347)
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	45	68	92	115	139	162	186	210	233	257	280	304	327	186
27	331.4	Transm. & Distribution Mains	22,100	22,213	22,325	22,357	22,471	22,585	22,619	22,734	22,849	22,884	23,000	23,117	23,153	22,647
28	333.4	Services	1,814	1,827	1,840	1,853	1,866	1,879	1,892	1,905	1,918	1,931	1,944	1,957	1,970	1,892
29	334.4	Meters & Meter Installations	2,184	2,208	2,233	2,094	2,120	2,145	2,008	2,034	2,060	1,924	1,951	1,978	1,842	2,060
30	335.4	Hydrants	929	934	939	944	949	954	959	964	969	974	979	984	989	959
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, Shoo & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	25,141.05	25,401	25,660	25,621	25,883	26,145	26,108	26,373	26,638	26,604	26,871	27,139	27,107	26,207
			FALSE													TRUE

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Grand Terrace

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [] Projected [X]

Schedule: A-9

Page: 5 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 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	203	204	205	206	207	208	209	210	211	212	213	214	215	209
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	(5,399)	(5,389)	(5,379)	(5,424)	(5,413)	(5,402)	(5,446)	(5,435)	(5,424)	(5,468)	(5,456)	(5,444)	(5,487)	(5,428)
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,750	1,758	1,767	1,775	1,783	1,792	1,800	1,808	1,817	1,825	1,834	1,842	1,850	1,800
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	1,868	1,928	1,988	2,049	2,109	2,170	2,230	2,291	2,351	2,412	2,472	2,532	2,593	2,230
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	(351)	(350)	(350)	(349)	(349)	(348)	(347)	(347)	(346)	(346)	(345)	(345)	(344)	(347)
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	45	68	92	115	139	162	186	210	233	257	280	304	327	186
27	331.4	Transm. & Distribution Mains	22,100	22,213	22,325	22,357	22,471	22,585	22,619	22,734	22,849	22,884	23,000	23,117	23,153	22,647
28	333.4	Services	1,814	1,827	1,840	1,853	1,866	1,879	1,892	1,905	1,918	1,931	1,944	1,957	1,970	1,892
29	334.4	Meters & Meter Installations	2,184	2,208	2,233	2,094	2,120	2,145	2,008	2,034	2,060	1,924	1,951	1,978	1,842	2,060
30	335.4	Hydrants	929	934	939	944	949	954	959	964	969	974	979	984	989	959
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	363	426	490	558	628	700	775	850	927	1,007	1,087	1,169	1,253	787
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	25,504	25,826	26,151	26,179	26,511	26,846	26,883	27,223	27,565	27,610	27,959	28,308	28,360	26,994
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

Florida Public Service Commission

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
Grand Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>								
		271	6409	FWS	Grand Terrace - Water			
Explanation: Provide the CIAC Balances by month by Classification beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA) through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.								
Cash CIAC:								
1	Water Treatment Equipment	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0
Property CIAC:								
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0

Schedule: A-12
 Page: 2 of
 Preparer:

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Schedule of Water Contributions in Aid of Construction by Classification - 2005										Florida Public Service Commission					
Line No.	Description	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
Grand Terrace - Water															
Docket No. 060368-WS															
Schedule Year Ended: 2005															
Historic [X] or Projected []															
Input field															
6409 FWS Grand Terrace - Water															
Explanation: Provide the CIAC Balances by month by Classification															
for 2005															
1	Cash CIAC:														
2	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
7	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Water CIAC															
13		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14		0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Grand Terrace

Schedule: A-12

Docket No. 060368-WS

Page: 2 of 5

Test Year Ending 12/31/05

Preparer: Robert M. Griffin

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

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

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

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Schedule of Water Contributions In Aid of Construction by Classification- 2006								Florida Public Service Commission		
CIAC Balances per Books- 2006								Schedule:	A-12	
Grand Terrace - Water	271	6409	=input field	FWS	Grand Terrace - Water	Page:	2 of			
Docket No. 060368-WS	Explanation: Provide the CIAC Balances by month by Classification						Preparer:			
Schedule Year Ended: 2006	for 2006									
Historic [x] or Projected [x]										
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06		
Cash CIAC:							from Adj bal			
1	Water Treatment Equipment	0	0	0	0	0	7	0		
2	Meter Fees	0	0	0	0	0	12,508	0		
3	Main Extension Charge	0	0	0	0	0	0	0		
4	Service Installation Fees	0	0	0	0	0	0	0		
5	Total Cash CIAC	0	0	0	0	0	12,515	0		
Property CIAC:							from Adj bal			
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0		
7	T&D Mains	0	0	0	0	0	15,387	0		
8	Services	0	0	0	0	0	3,000	0		
9	Meters/Meter Installation	0	0	0	0	0	0	0		
10	Hydrants	0	0	0	0	0	2,700	0		
11	Total Property CIAC	0	0	0	0	0	21,087	0		
12	Total Water CIAC	0	0	0	0	0	33,602	0		

SS

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

Florida Public Service Commission

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

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
23	Additions		NA
24	Adjustments		NA
25	12/31/00 Balance		NA
2001			
26	Additions		NA
27	Adjustments		NA
28	12/31/01 Balance		NA
2002			
29	Additions		NA
30	Adjustments		NA
31	12/31/02 Balance		NA
2003			
32	Additions		NA
33	Adjustments		NA
34	06/30/04 Amend. Order Balance	33,602	NA
2004			
35	Additions	0	NA
36	Adjustments	0	NA
37	12/31/04 Balance	33,602	NA
2005			
38	Additions	0	NA
39	Adjustments	0	NA
40	12/31/05 Balance	33,602	NA
2006			
41	Additions	0	NA
42	Adjustments	0	NA
43	12/31/06 Balance	33,602	NA
2007			
44	Additions	0	NA
45	Adjustments	0	NA
46	12/31/07 Balance	33,602	NA

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

CONVERT AMENDATORY ORDER BALANCES									
Schedule of Water Contributions in Aid of Construction by Classification- 2004							Florida Public Service Commission		
CIAC Amendatory Order Balances as of 6/30/04							Schedule: A-12		
Grand Terrace - Water							Page: Preparer:		
Docket No. 060368-WS							Explanation: Calculate CIAC at 6/30/04 based on Nance's W/Ps and Amendatory Order.		
Schedule Year Ended: 2004							Assign W/P amounts to CIAC Categories		
Historic [x] or Projected []							Allocation to match Amendatory Order Total @ 6/30/04		
		Cronin Jackson 06/30/04	Amendatory Order Adjustment				Categories-lines 22 to 35 below		
H. LOOKUP									
1	Cash CIAC:						0	Water Treatment Equipment	
2	Capacity Charges 271.1	0				0	12,508	Meter Fees	
3	Meter Fees	12,508				0	0	Water Treatment Equipment	
4	CIAC-1999 Acquisition	0				7	7	Water Treatment Equipment	
5	Unclaimed Refunds	7				0	0	Main Extension Charge	
6	Main Ext Charge	0				0	0	Service Installation Charge	
7	Serv Install Charge	0				12,515	12,515		
7	Total Cash CIAC	12,515	0			12,515			
Property CIAC 271.5: 271.5									
8	Dist Res & Standpipes	330.4	0			0	0	Dist Res & Standpipes	
9	T&D Mains	331.4	15,387			15,387	15,387	T&D Mains	
10	Services	333.4	3,000			3,000	3,000	Services	
11	Meter/Meter Installation	334.4	0			0	0	Meter/Meter Installation	
21	Hydrants	335.4	2,700			2,700	2,700	Hydrants	
22	Total Property CIAC	21,087	0			21,087			
23	Total Water CIAC	33,602	0			33,602			
							33,602	<diff	
Explanation: Rearrange the Cronin Jackson Categories shown above into new Categories that combine certain data									
Line No.	Description						Amendatory Order Balances as Calculated		
24	Cash CIAC:								
24	Water Treatment Equipment					7			
25	Meter Fees					12,508			
26	Main Extension Charge					0			
27	Service Installation Fees					0			
28	Total Cash CIAC					12,515			
29	Property CIAC:								
29	Dist Res & Standpipes					0			
30	T&D Mains					15,387			
31	Services					3,000			
32	Meter/Meter Installation					0			
33	Hydrants					2,700			
34	Total Property CIAC					21,087			
35	Total Water CIAC					33,602	TRUE		

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Schedule of Water Contributions in Aid of Construction by Classification - 2004									Florida Public Service Commission		
CIAC Amendatory Order Balances as of 6/30/04											
Grand Terrace - Water									Schedule: A-12		
Docket No. 060368-W5									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	7	7	7	7	7	7	7			
2	Meter Fees	12,508	12,508	12,508	12,508	12,508	12,508	12,508			
3	Main Extension Charge	0	0	0	0	0	0	0			
4	Service Installation Fees	0	0	0	0	0	0	0			
5	Total Cash CIAC	12,515	12,515	12,515	12,515	12,515	12,515	12,515			
Property CIAC:											
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0			
7	T&D Mains	15,387	15,387	15,387	15,387	15,387	15,387	15,387			
8	Services	3,000	3,000	3,000	3,000	3,000	3,000	3,000			
9	Meters/Meter Installation	0	0	0	0	0	0	0			
10	Hydrants	2,700	2,700	2,700	2,700	2,700	2,700	2,700			
11	Total Property CIAC	21,087	21,087	21,087	21,087	21,087	21,087	21,087			
12	Total Water CIAC	33,602	33,602	33,602	33,602	33,602	33,602	33,602			
		TRUE									

BS

Line	No.	Description	July	Aug	Sep	Oct	Nov	Dec
			(1)					
			(2)					
			(3)					
			(4)					
			(5)					
			(6)					
			(7)					
			(8)					

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

Schedule of Water Contributions in Aid of Construction by Classification-2004
 CIAC Additions -July through December 2004
 Grand Terrace - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 Historic [x] or Projected []
 Explanation: Provide a Schedule showing additions to CIAC during 2004 from the date of Acquisition. Use the same categories as are available for customers and that subsequently get converted to Annual Report (Cronin Jackson) categories.
 Preparer: [Redacted]
 Page: 6 of 8
 Schedule: A-12
 Florida Public Service Commission

Line	No.	Description	July	Aug	Sep	Oct	Nov	Dec
(1)			(3)	(4)	(5)	(6)	(7)	(8)
(2)								
Cash C.I.A.C.: 1 Water Treatment Equipment 2 Meter Fees 3 Main Extension Charge 4 Service Installation Fees 5 Total Cash C.I.A.C.								
Property C.I.A.C.: 6 Dist Reservoirs & Standpipes 7 T&D Mains 8 Services 9 Meters/Meter Installation 10 Hydrants 11 Total Property C.I.A.C.								
Total Water C.I.A.C.								
Schedule of Water Contributions in Aid of Construction by Classification - 2004 Adjustments to C.I.A.C.-July through December 2004 Grand Terrace - Water Docket No. 060388-WS Schedule Year Ended: 2004 Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/> Explanation: Provide Adjustments to C.I.A.C. Amandatory Order balances other than changes resulting from C.I.A.C. Additions for 2004								
Florida Public Service Commission Schedule: A-12 Page: 8 of 8 Preparer:								

Line	No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04
1		Water Treatment Equipment	7	7	7	7	7	7	7
2		Meter Fees	12,508	12,508	12,508	12,508	12,508	12,508	12,508
3		Main Extension Charge	0	0	0	0	0	0	0
4		Service Installation Fees	0	0	0	0	0	0	0
5		Total Cash CIAC	12,515	12,515	12,515	12,515	12,515	12,515	12,515
6		Property CIAC:							
7		Dist Reservoirs & Standpipes	0	0	0	0	0	0	0
8		T&D Mains	15,387	15,387	15,387	15,387	15,387	15,387	15,387
9		Services	3,000	3,000	3,000	3,000	3,000	3,000	3,000
10		Meters/Meter Installation	0	0	0	0	0	0	0
11		Hydrants	2,700	2,700	2,700	2,700	2,700	2,700	2,700
12		Total Property CIAC	21,087	21,087	21,087	21,087	21,087	21,087	21,087
		Total Water CIAC	33,602	33,602	33,602	33,602	33,602	33,602	33,602
									TRUE

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

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

Schedule of Water Contributions in Aid of Construction by Classification - 2004
 Grand Terrace - Water
 Docket No. 060368-W5
 Schedule Year Ended: 2004
 Historic [X] or Projected []

Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
12	Total Water CIAC	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
10	Hydrants													0
9	Meters/Meter Installation													0
8	Services													0
7	T&D Mains													0
6	Dist Reservoirs & Standpipes													0
5	Property CIAC													0
4	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Service Installation Fees													0
2	Main Extension Charge													0
1	Meter Fees													0
	Water Treatment Equipment													0
	Cash CIAC													0
	CIAC acct	320	334	331	333	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
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants													0
9	Meters/Meter Installation													0
8	Services													0
7	T&D Mains													0
6	Dist Reservoirs & Standpipes													0
5	Property CIAC													0
4	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Service Installation Fees													0
2	Main Extension Charge													0
1	Meter Fees													0
	Water Treatment Equipment													0
	Cash CIAC													0
	CIAC acct	320	334	331	333	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
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants													0
9	Meters/Meter Installation													0
8	Services													0
7	T&D Mains													0
6	Dist Reservoirs & Standpipes													0
5	Property CIAC													0
4	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Service Installation Fees													0
2	Main Extension Charge													0
1	Meter Fees													0
	Water Treatment Equipment													0
	Cash CIAC													0
	CIAC acct	320	334	331	333	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
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants													0
9	Meters/Meter Installation													0
8	Services													0
7	T&D Mains													0
6	Dist Reservoirs & Standpipes													0
5	Property CIAC													0
4	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Service Installation Fees													0
2	Main Extension Charge													0
1	Meter Fees													0
	Water Treatment Equipment													0
	Cash CIAC													0
	CIAC acct	320	334	331	333	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
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants													0
9	Meters/Meter Installation													0
8	Services													0
7	T&D Mains													0
6	Dist Reservoirs & Standpipes													0
5	Property CIAC													0
4	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Service Installation Fees													0
2	Main Extension Charge													0
1	Meter Fees													0
	Water Treatment Equipment													0
	Cash CIAC													0
	CIAC acct	320	334	331	333	0	0	0	0	0	0	0	0	0

these rows are
extracted from the
FWS456CIAC tab

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

Florida Public Service Commission
Schedule: A-12
Page: 6 of 8
Preparer:

Grand Terrace - Water
Docket No. 060368-WS
Schedule Year Ended: 2005
Historic [x] or Projected []
Explanation: Provide adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2005

Grand Terrace - Water
Docket No. 060368-WS
Schedule Year Ended: 2005
Historic [x] or Projected []
Explanation: Provide a Schedule showing additions to CIAC during 2005

Schedule of Water Contributions in Aid of Construction by Classification- 2005 Adjusted CIAC Balances- 2005														Florida Public Service Commission	
Grand Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []														Schedule: A-12 Page: 4 of 8 Preparer:	
Explanation: Provide Adjusted CIAC balances by account for 2005															
Line No	Description	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	7	7	7	7	7	7	7	7	7	7	7	7	7	7
2	Meter Fees	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508
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	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387
8	Services	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700
11	Total Property CIAC	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087
12	Total Water CIAC	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602
															TRUE

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Grand Terrace

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	7	7	7	7	7	7	7	7	7	7	7	7	7	7
2	Meter Fees	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508
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	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387
8	Services	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700
11	Total Property CIAC	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087
12	Total Water CIAC	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602
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
 CIAC Additions - 2006

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

[] =input field
 Explanation: Provide a Schedule showing additions to CIAC during 2006

Florida Public Service Commission

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

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		CIAC acct	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2006 Total
1	Cash CIAC:	320													
2	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Fees	334	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Main Extension Charge	331	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	333	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
6	Property CIAC:														
7	Dist Reservoirs & Standpipes														0
8	T&D Mains														0
9	Services														0
10	Meters/Meter Installation														0
11	Hydrants														0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0

these rows are extracted from the FWS456CIAC tab

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

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

[] =input field
 Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2006

Florida Public Service Commission

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

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

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

Florida Public Service Commission

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

Explanation: Provide Adjusted CIAC balances by account for 2006

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

Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	7	7	7	7	7	7	7	7	7	7	7	7	7	7
2	Meter Fees	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508
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	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387
8	Services	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700
11	Total Property CIAC	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087
12	Total Water CIAC	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602

TRUE

65a

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Grand Terrace

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	7	7	7	7	7	7	7	7	7	7	7	7	7	7
2	Meter Fees	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508
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	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387
8	Services	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700
11	Total Property CIAC	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087
12	Total Water CIAC	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602
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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Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
12	Total Water CIAC	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
10	Hydrants	[Redacted]												
9	Meters/Meter Installation	[Redacted]												
8	Services	[Redacted]												
7	T&D Mains	[Redacted]												
6	Dist Reservoirs & Standpipes	[Redacted]												
5	Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	[Redacted]												
2	Water Fees	[Redacted]												
1	Water Treatment Equipment	[Redacted]												
	Cash CIAC	320												320
	CIAC acct:	330												330
		331												331
		334												334
		333												333
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<p>Grand Terrace - Water</p> <p>Docket No. 060368-WS</p> <p>Schedule Year Ended: 2007</p> <p>Historic [] or Projected [X]</p> <p>Explanation: Provide a Schedule showing additions to CIAC during 2007</p> <p>Florida Public Service Commission</p> <p>Schedule: A-12</p> <p>Page: 6 of 8</p>														
<p>Grand Terrace - Water</p> <p>Docket No. 060368-WS</p> <p>Schedule Year Ended: 2007</p> <p>Historic [] or Projected [X]</p> <p>Explanation: Provide adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2007</p> <p>Florida Public Service Commission</p> <p>Schedule: A-12</p> <p>Page: 8 of 8</p>														

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

Florida Public Service Commission

Grand Terrace - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2007
 Historic or Projected

Explanation: Provide Adjusted CIAC balances by account for 2007

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

Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	7	7	7	7	7	7	7	7	7	7	7	7	7	7
2	Meter Fees	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508
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	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387
8	Services	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700
11	Total Property CIAC	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087
12	Total Water CIAC	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602
														4 yr	TRUE
															FALSE

67a

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Grand Terrace

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.

(1) Line No	(2) Description	(3) Prior Year 12/31/06	(4) Jan	(5) Feb	(6) Mar	(7) Apr	(8) May	(9) Jun	(10) Jul	(11) Aug	(12) Sep	(13) Oct	(14) Nov	(15) Dec	(16) Test Year Enc Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	7	7	7	7	7	7	7	7	7	7	7	7	7	7
2	Meter Fees	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508
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	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387
8	Services	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700
11	Total Property CIAC	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087
12	Total Water CIAC	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602
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									
Grand Terrace - Water		272	6409	FWS	Grand Terrace - 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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
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	0	0	0	0	0	0	0	
2	Meter Fees	0	0	0	0	0	0	0	
3	Main Extension Charge	0	0	0	0	0	0	0	
4	Service Installation Fees	0	0	0	0	0	0	0	
5	Total Cash CIAC	0	0	0	0	0	0	0	
Property CIAC:									
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	
7	T&D Mains	0	0	0	0	0	0	0	
8	Services	0	0	0	0	0	0	0	
9	Meters/Meter Installation	0	0	0	0	0	0	0	
10	Hydrants	0	0	0	0	0	0	0	
11	Total Property CIAC	0	0	0	0	0	0	0	
12	Total Water CIAC	0	0	0	0	0	0	0	

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

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

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

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Schedule of Water Amortization of CIAC by Classification- 2006														Florida Public Service Commission	
Grand Terrace - Water		272	6409	=Input field		FWS		Grand Terrace - 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]															
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	52	104	156	208	261	313	84
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	52	104	156	209	261	313	84
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	I&D Mains	0	0	0	0	0	0	0	30	60	89	119	149	179	48
8	Services	0	0	0	0	0	0	0	6	13	19	25	31	38	10
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	5	10	15	20	25	30	8
11	Total Property CIAC	0	0	0	0	0	0	0	41	82	123	164	205	246	66
12	Total Water CIAC	0	0	0	0	0	0	0	93	186	280	373	466	559	151

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

Florida Public Service Commission

**Grand Terrace
Docket No. 060368-WS**

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

Projected Test Year Ending 12/31/07

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	13,085	NA
2004			
35	Additions	551	NA
36	Adjustments	0	NA
37	12/31/04 Balance	13,636	NA
2005			
38	Additions	1,220	NA
39	Adjustments	0	NA
40	12/31/05 Balance	14,857	NA
2006			
41	Additions	1,113	NA
42	Adjustments	0	NA
43	12/31/06 Balance	15,970	NA
2007			
44	Additions	1,118	NA
45	Adjustments	0	NA
46	12/31/07 Balance	17,088	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

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

Explanation: Calculate Accum Amort of CIAC at 6/30/04 based on Nance's 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	0		0	Water Treatment Equipment
2 Meter Fees	7,438		7,438	Meter Fees
3 CIAC-1999 Acquisition	0		0	Water Treatment Equipment
4 Unclaimed Refunds	2		2	Water Treatment Equipment
5 Main Ext Charge	0		0	Main Extension Charge
6 Serv Install Charge	0		0	Service Installation Charge
7 Total Cash CIAC	7,440	0	7,440	
Property CIAC 271.5				
8 Dist Res & Standpipes	330.4	0	0	Dist Res & Standpipes
9 T&D Mains	331.4	4,194	4,194	T&D Mains
10 Services	333.4	762	762	Services
11 Meter/Meter Installation	334.4	0	0	Meter/Meter Installation
21 Hydrants	335.4	689	689	Hydrants
22 Total Property CIAC	5,645	0	5,645	
23 Total Water CIAC	13,085	0	13,085	

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

Line No.	Description	Amendatory Order Balances as Calculated
Cash CIAC:		
24	Water Treatment Equipment	2
25	Meter Fees	7,438
26	Main Extension Charge	0
27	Service Installation Fees	0
28	Total Cash CIAC	7,440
Property CIAC:		
29	Dist Res & Standpipes	0
30	T&D Mains	4,194
31	Services	762
32	Meter/Meter Installation	0
33	Hydrants	689
34	Total Property CIAC	5,645
35	Total Water CIAC	13,085

TRUE

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Schedule of Water Amortization of CIAC by Classification- 2004								Florida Public Service Commission		
Amort of CIAC Amendatory Order Balances as of 6/30/04										
								=input field		
Grand Terrace - Water								Schedule: A-14		
Docket No. 060368-WS								Page: 2, wrk-1		
Schedule Year Ended: 2004								Preparer:		
Explanation: Provide the Accumulated Amort of CIAC Balances as of 6/30/04 by Classification based on amounts in the PSC's Amendatory Order issued February 27, 2006										
Historic [x] or Projected []										
Line No.	(1) Description	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04		
Cash CIAC:										
1	Water Treatment Equipment	2	2	2	2	2	2	2		
2	Meter Fees	7,438	7,438	7,438	7,438	7,438	7,438	7,438		
3	Main Extension Charge	0	0	0	0	0	0	0		
4	Service Installation Fees	0	0	0	0	0	0	0		
5	Total Cash CIAC	7,440	7,440	7,440	7,440	7,440	7,440	7,440		
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0		
7	T&D Mains	4,194	4,194	4,194	4,194	4,194	4,194	4,194		
8	Services	762	762	762	762	762	762	762		
9	Meters/Meter Installation	0	0	0	0	0	0	0		
10	Hydrants	689	689	689	689	689	689	689		
11	Total Property CIAC	5,645	5,645	5,645	5,645	5,645	5,645	5,645		
12	Total Water CIAC	13,085	13,085	13,085	13,085	13,085	13,085	13,085		

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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	
Grand Terrace - Water										Page:	
Docket No. 060368-WS										Preparer:	
Schedule Year Ended: 2004											
Historic [x] or Projected []											
<div style="border: 1px solid black; display: inline-block; width: 100px; height: 15px; vertical-align: middle;"></div> =input field											
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates and calculate composite rates based on methodology employed by Cronin Jackson for Annual Reports (see 12/21/04 calculation)											
										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)				3.06%	0.25%		
2	CIAC-1999 Acquisition	271.3		Water Treatment Equip (see Composite Calc)				3.06%	0.25%		
3	Unclaimed Refunds	271.3		Water Treatment Equip (see Composite Calc)				3.06%	0.25%		
4	Main Ext Charge	271.3		Main Extension Charge	acct 331.4			2.22%	0.19%		
5	Serv Install Charge	271.3		Service Installation Charge	acct 333.4			2.50%	0.21%		
6	Meter Fees	271.3		Meter Fees	acct 334.4			5.00%	0.42%		
7	Total Cash CIAC										
Contributed Property											
8	Dist Res & Standpipe	330.4						2.70%	0.23%		
9	T&D Mains	331.4						2.22%	0.19%		
10	Services	333.4						2.50%	0.21%		
11	Meters/Meter Installation	334.4						5.00%	0.42%		
12	Hydrants	335.4						2.22%	0.19%		

1/2

Composite Rate Calculation:		UPIS Balance 6/30/04			2004 Depreciation Rate		Annual Depreciation Expense	
		Adjusted Bal	Contr Prop	For Comp Calc	Annual	Monthly		
1	INTANGIBLE PLANT	INTANGIBLE PLANT						
2	Organization	301.1	0		0.00%			
3	Franchises	302.1	476		2.50%			
4	Other Plant & Misc. Equipment	339.1	0		0.00%			
5	SOURCE OF SUPPLY & PUMPING PLANT				0.00%			
6	Land & Land Rights	303.2	0		0.00%			
7	Structures & Improvements	304.2	4,000	4,000	3.03%	0.25%	121	
8	Collect. & Impound Reservoirs	305.2	0		0.00%			
9	Lake, River & Other Intakes	306.2	0		0.00%			
10	Wells & Springs	307.2	3,011	3,011	3.33%	0.28%	100	
11	Infiltration Galleries & Tunnels	308.2	0		0.00%			
12	Supply Mains	309.2	0	0	0.00%	0.00%	0	
13	Power Generation Equipment	310.2	0	0	0.00%	0.00%	0	
14	Pumping Equipment	311.2	14,508	14,508	5.00%	0.42%	725	
15	Other Plant & Misc. Equipment	339.2	0		0.00%			
16	WATER TREATMENT PLANT				0.00%			
17	Land & Land Rights	303.3	5,606		0.00%			
18	Structures & Improvements	304.3	0	0	3.03%	0.25%	0	
19	Pumping Equipment	311.3	0		5.00%			
20	Water Treatment Equipment	320.3	0	0	0.00%	0.00%	0	
21	Other Plant & Misc. Equipment	339.3	0		0.00%			
22	TRANSMISSION & DISTRIBUTION PLANT				0.00%			
23	Land & Land Rights	303.4	0		0.00%			
24	Structures & Improvements	304.4	0	0	3.03%	0.25%	0	
25	Pumping Equipment	311.4	0		5.00%			
26	Distr. Reservoirs & Standpipes	330.4	Contributed 10,001	0	2.70%	0.23%	270	
27	Transm. & Distribution Mains	331.4	Contributed 55,087	(15,387)	39,700	2.22%	0.19%	882
28	Services	333.4	Contributed 6,250	(3,000)	3,250	2.50%	0.21%	81
29	Meters & Meter Installations	334.4	Contributed 5,015	0	5,015	5.00%	0.42%	251
30	Hydrants	335.4	Contributed 2,700	(2,700)	0	2.22%	0.19%	0
31	Backflow Prevention	336.4	0		0.00%			
32	Other Plant & Misc. Equipment	339.4	0	0	0.00%	0.00%	0	
33	GENERAL PLANT				0.00%			
34	Land & Land Rights	303.5	0		0.00%			
35	Structures & Improvements	304.5	0		3.03%			
36	Office Furniture & Equipment	340.5	0		0.00%			
37	Computer Equipment	340.51	0		0.00%			
38	Transportation Equipment	341.5	0		0.00%			
39	Stores Equipment	342.5	0		0.00%			
40	Tools, Shop & Garage Equipment	343.5	0		0.00%			
41	Laboratory Equipment	344.5	0		6.67%			
42	Power Operated Equipment	345.5	0		0.00%			
43	Communication Equipment	346.5	0		0.00%			
44	Miscellaneous Equipment	347.5	0		0.00%			
45	Other Tangible Plant	348.5	0		0.00%			
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			79,485			2,431	Composite Rate 3.06%
				TRUE				

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Line No.	Description	Annual Depr Rate	Mo Depr Rate
Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data			
	Cash CIAC:		
64	Water Treatment Equipment	3.06%	0.25%
65	Meter Fees	5.00%	0.42%
66	Main Extension Charge	2.22%	0.19%
67	Service Installation Fees	2.50%	0.21%
	Property CIAC:		
68	Dist Res & Standpipe	2.70%	0.23%
69	T&D Mains	2.22%	0.19%
70	Services	2.50%	0.21%
71	Meters/Meter Installation	5.00%	0.42%
72	Hydrants	2.22%	0.19%

Schedule of Water Amortization of CIAC by Classification- 2004 Adjusted CIAC Balances- June through December 2004								Florida Public Service Commission
Grand Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected []								Schedule: A-12 Page: 4 of 8 Preparer:
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	7	7	7	7	7	7	7
2	Meter Fees	12,508	12,508	12,508	12,508	12,508	12,508	12,508
3	Main Extension Charge	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0
5	Total Cash CIAC	12,515	12,515	12,515	12,515	12,515	12,515	12,515
Property CIAC:								
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0
7	T&D Mains	15,387	15,387	15,387	15,387	15,387	15,387	15,387
8	Services	3,000	3,000	3,000	3,000	3,000	3,000	3,000
9	Meters/Meter Installation	0	0	0	0	0	0	0
10	Hydrants	2,700	2,700	2,700	2,700	2,700	2,700	2,700
11	Total Property CIAC	21,087	21,087	21,087	21,087	21,087	21,087	21,087
12	Total Water CIAC	33,602	33,602	33,602	33,602	33,602	33,602	33,602
Schedule of Water Amortization of CIAC by Classification- 2004 CIAC Amortization Rates - July through December 2004								Florida Public Service Commission
Grand Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected []								Schedule: A-14 Page: 2, wrk-3 Preparer:
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories								
Line No.	Description	(2) Annual Rates	(3) July	(4) Aug	(5) Monthly Rates Sep	(6) Oct	(7) Nov	(8) Dec
Cash CIAC:								
1	Water Treatment Equipment	3.06%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
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%

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

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

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

Florida Public Service Commission

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

Line No.	(1) Description	(2)							(9) 2004 Total
		(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec		
Cash CIAC:									
1	Water Treatment Equipment	0	0	0	0	0	0	0	
2	Meter Fees	52	52	52	52	52	52	313	
3	Main Extension Charge	0	0	0	0	0	0	0	
4	Service Installation Fees	0	0	0	0	0	0	0	
5	Total Cash CIAC	52	52	52	52	52	52	313	
Property CIAC:									
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	
7	T&D Mains	28	28	28	28	28	28	171	
8	Services	6	6	6	6	6	6	38	
9	Meters/Meter Installation	0	0	0	0	0	0	0	
10	Hydrants	5	5	5	5	5	5	30	
11	Total Property CIAC	40	40	40	40	40	40	238	
12	Total Water CIAC	92	92	92	92	92	92	551	

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

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

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

Florida Public Service Commission

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

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

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

Florida Public Service Commission

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

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

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	2	2	2	2	2	2	2
2	Meter Fees	7,438	7,490	7,542	7,594	7,646	7,699	7,751
3	Main Extension Charge	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0
5	Total Cash CIAC	7,440	7,492	7,544	7,596	7,649	7,701	7,753
Property CIAC:								
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0
7	T&D Mains	4,194	4,222	4,251	4,279	4,308	4,336	4,365
8	Services	762	768	775	781	787	793	800
9	Meters/Meter Installation	0	0	0	0	0	0	0
10	Hydrants	689	694	699	704	709	714	719
11	Total Property CIAC	5,645	5,685	5,724	5,764	5,804	5,844	5,883
12	Total Water CIAC	13,085	13,177	13,269	13,361	13,453	13,544	13,636

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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

Grand Terrace - 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 Dep'n Rate	Monthly Dep'n Rate
			Categories-lines to below		
	Cash CIAC				
1	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)	3.05%	0.25%
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)	3.05%	0.25%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)	3.05%	0.25%
4	Main Ext Charge	271.3	Main Extension Charge acct 331.4	2.22%	0.19%
5	Serv Install Charge	271.3	Service Installation Charge acct 333.4	2.50%	0.21%
6	Meter Fees	271.3	Meter Fees acct 334.4	5.00%	0.42%
7	Total Cash CIAC				
	Contributed Property	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%

06/

Composite Rate Calculation:		UPIS Balance 12/31/04			Depreciation Rate		Depreciation
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense
1	INTANGIBLE PLANT						
2	Organization	301.1					
3	Franchises	302.1			0.00%		
4	Other Plant & Misc. Equipment	339.1	476		2.50%		
5	SOURCE OF SUPPLY & PUMPING PLANT				0.00%		
6	Land & Land Rights	303.2			0.00%		
7	Structures & Improvements	304.2	4,000		0.00%		
8	Collect. & Impound Reservoirs	305.2		4,000	3.03%	0.25%	121
9	Lake, River & Other Intakes	306.2			0.00%		
10	Wells & Springs	307.2			0.00%		
11	Infiltration Galleries & Tunnels	308.2	3,011	3,011	3.33%	0.28%	100
12	Supply Mains	309.2			0.00%		
13	Power Generation Equipment	310.2		0	0.00%	0.00%	0
14	Pumping Equipment	311.2		0	0.00%	0.00%	0
15	Other Plant & Misc. Equipment	339.2	14,508	14,508	5.00%	0.42%	725
16	WATER TREATMENT PLANT				0.00%		
17	Land & Land Rights	303.3			0.00%		
18	Structures & Improvements	304.3	5,606		0.00%		
19	Pumping Equipment	311.3		0	3.03%	0.25%	0
20	Water Treatment Equipment	320.3			5.00%		
21	Other Plant & Misc. Equipment	339.3	142	142	0.00%	0.00%	0
22	TRANSMISSION & DISTRIBUTION PLANT				0.00%		
23	Land & Land Rights	303.4			0.00%		
24	Structures & Improvements	304.4			0.00%		
25	Pumping Equipment	311.4		0	3.03%	0.25%	0
26	Distr. Reservoirs & Standpipes	330.4	10,001		5.00%		
27	Transm. & Distribution Mains	331.4		10,001	2.70%	0.23%	270
28	Services	333.4	55,470	40,083	2.22%	0.19%	891
29	Meters & Meter Installations	334.4	6,250	3,250	2.50%	0.21%	81
30	Hydrants	335.4	5,015	5,015	5.00%	0.42%	251
31	Backflow Prevention	336.4	2,700		2.22%	0.19%	0
32	Other Plant & Misc. Equipment	339.4		0	0.00%		0
33	GENERAL PLANT				0.00%	0.00%	0
34	Land & Land Rights	303.5			0.00%		
35	Structures & Improvements	304.5			0.00%		
36	Office Furniture & Equipment	340.5			3.03%		
37	Computer Equipment	340.5			0.00%		
38	Transportation Equipment	341.5			0.00%		
39	Stores Equipment	342.5			0.00%		
40	Tools, Shop & Garage Equipment	343.5			0.00%		
41	Laboratory Equipment	344.5			0.00%		
42	Power Operated Equipment	345.5			6.67%		
43	Communication Equipment	346.5			0.00%		
44	Miscellaneous Equipment	347.5			0.00%		
45	Other Tangible Plant	348.5			0.00%		
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			80,010			2,440
				TRUE			Composite Rate: 3.05%

		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					3.05%	0.25%				
65	Meter Fees					5.00%	0.42%				
66	Main Extension Charge					2.22%	0.19%				
67	Service Installation Fees					2.50%	0.21%				
	Property CIAC:										
68	Dist Res & Standpipe					2.70%	0.23%				
69	T&D Mains					2.22%	0.19%				
70	Services					2.50%	0.21%				
71	Meters/Meter Installation					5.00%	0.42%				
72	Hydrants					2.22%	0.19%				

7.3

Schedule of Water Amortization of CIAC by Classification - 2005 Adjusted CIAC Balances - 2005													Florida Public Service Commission			
Grand Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []													Explanation: Provide Adjusted CIAC balances by account for 2005			Schedule: A-12 Page: 4 of 8 Preparer:
Line No.	Description	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance	
Cash CIAC:																
1	Water Treatment Equipment	7	7	7	7	7	7	7	7	7	7	7	7	7	7	
2	Meter Fees	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	
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	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	
Property CIAC:																
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	T&D Mains	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	
8	Services	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	Hydrants	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	
11	Total Property CIAC	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	
12	Total Water CIAC	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	

Schedule of Water Amortization of CIAC by Classification - 2005 CIAC Amortization Rates - 2005													Florida Public Service Commission			
Grand Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []													Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories			Schedule: A-14 Page: 2, wrk-3 Preparer:
Line No.	Description	(2) Annual Rates	(3) 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	3.05%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%		
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		<input type="text"/> =input field Explanation: Provide a Schedule showing additions to CIAC during 2005 from the date of Acquisition													
Grand Terrace - Water		Florida Public Service Commission													
Docket No. 060368-WS		Schedule: A-14													
Schedule Year Ended: 2005		Page: 2, wrk-4													
Historic [x] or Projected []		Preparer:													
Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
Cash CIAC:															
1	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees		52	52	52	52	52	52	52	52	52	52	52	52	625
3	Main Extension Charge		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
5	Total Cash CIAC		52	52	52	52	52	52	52	52	52	52	52	52	626
Property CIAC:															
6	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains		32	32	32	32	32	32	32	32	32	32	32	32	385
8	Services		13	13	13	13	13	13	13	13	13	13	13	13	150
9	Meters/Meter Installation		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants		5	5	5	5	5	5	5	5	5	5	5	5	60
11	Total Property CIAC		50	50	50	50	50	50	50	50	50	50	50	50	595
12	Total Water CIAC		102	102	102	102	102	102	102	102	102	102	102	102	1,220
			0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	3.63%

Schedule of Water Amortization of CIAC by Classification- 2005		Florida Public Service Commission													
Adjustments to CIAC Amort Bal-2005		<input type="text"/> =input field Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2005													
Grand Terrace - Water		Schedule: A-14													
Docket No. 060368-WS		Page: 2, wrk-5													
Schedule Year Ended: 2005		Preparer:													
Historic [x] or Projected []															
Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
Cash CIAC:															
1	Water Treatment Equipment														0
2	Meter Fees														0
3	Main Extension Charge														0
4	Service Installation Fees														0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes														0
7	T&D Mains														0
8	Services														0
9	Meters/Meter Installation														0
10	Hydrants														0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Amortization of CIAC by Classification- 2005 Adjusted Accumulated Amortization of CIAC Balances- 2005													Florida Public Service Commission		
Grand Terrace - Water Docket No. 060368-WS													Schedule:	A-14	
Schedule Year Ended: 2005													Page:	2, wrk-8	
Historic [x] or Projected []													Preparer:		
Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month average.															
Line No.	Description	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	2	2	2	2	2	2	2	2	2	2	2	2	2	2
2	Meter Fees	7,751	7,803	7,855	7,907	7,959	8,011	8,063	8,116	8,168	8,220	8,272	8,324	8,376	8,063
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	7,753	7,805	7,857	7,909	7,961	8,013	8,066	8,118	8,170	8,222	8,274	8,326	8,378	8,066
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	4,365	4,397	4,429	4,461	4,493	4,525	4,557	4,589	4,621	4,653	4,686	4,718	4,750	4,557
8	Services	800	812	825	837	850	862	875	887	900	912	925	937	950	875
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	719	724	729	734	739	744	749	754	759	764	769	774	779	749
11	Total Property CIAC	5,883	5,933	5,983	6,032	6,082	6,131	6,181	6,230	6,280	6,329	6,379	6,429	6,478	6,181
12	Total Water CIAC	13,636	13,738	13,840	13,941	14,043	14,145	14,246	14,348	14,450	14,552	14,653	14,755	14,857	14,246
															TRUE

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Grand Terrace

Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: A-14

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	2	2	2	2	2	2	2	2	2	2	2	2	2	2
2	Meter Fees	7,751	7,803	7,855	7,907	7,959	8,011	8,063	8,116	8,168	8,220	8,272	8,324	8,376	8,063
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	7,753	7,805	7,857	7,909	7,961	8,013	8,066	8,118	8,170	8,222	8,274	8,326	8,378	8,066
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	4,365	4,397	4,429	4,461	4,493	4,525	4,557	4,589	4,621	4,653	4,686	4,718	4,750	4,557
8	Services	800	812	825	837	850	862	875	887	900	912	925	937	950	875
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	719	724	729	734	739	744	749	754	759	764	769	774	779	749
11	Total Property	5,883	5,933	5,983	6,032	6,082	6,131	6,181	6,230	6,280	6,329	6,379	6,429	6,478	6,181
12	Total Water	13,636	13,738	13,840	13,941	14,043	14,145	14,246	14,348	14,450	14,552	14,653	14,755	14,857	14,246
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

Grand Terrace - 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:

Categories-lines to below

				Annual Depn Rate	Monthly Dep'n Rate
Cash CIAC:					
1	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)	3.05%	0.00%
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)	3.05%	0.00%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)	3.05%	0.00%
4	Main Ext Charge	271.3	Main Extension Charge acct 331.4	2.22%	0.00%
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			
9	T&D Mains	330.4		2.70%	0.23%
10	Services	331.4		2.22%	0.19%
11	Meters/Meter Installation	333.4		2.50%	0.21%
12	Hydrants	334.4		5.00%	0.42%
		335.4		2.22%	0.19%

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	476			2.50%															
4	Other Plant & Misc. Equipment	339.1	0			0.00%															
5	SOURCE OF SUPPLY & PUMPING PLANT																				
6	Land & Land Rights	303.2	0			0.00%															
7	Structures & Improvements	304.2	4,000		4,000	3.03%	0.25%	121													
8	Collect. & Impound Reservoirs	305.2	0			0.00%															
9	Lake, River & Other Intakes	306.2	0			0.00%															
10	Wells & Springs	307.2	3,011		3,011	3.33%	0.28%	100													
11	Infiltration Galleries & Tunnels	308.2	0			0.00%															
12	Supply Mains	309.2	0		0	0.00%	0.00%	0													
13	Power Generation Equipment	310.2	0		0	0.00%	0.00%	0													
14	Pumping Equipment	311.2	14,508		14,508	5.00%	0.42%	725													
15	Other Plant & Misc. Equipment	339.2	0			0.00%															
16	WATER TREATMENT PLANT																				
17	Land & Land Rights	303.3	5,606			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	142		142	0.00%	0.00%	0													
21	Other Plant & Misc. Equipment	339.3	0			0.00%															
22	TRANSMISSION & DISTRIBUTION PLANT																				
23	Land & Land Rights	303.4	0			0.00%															
24	Structures & Improvements	304.4	0		0	3.03%	0.25%	0													
25	Pumping Equipment	311.4	0			5.00%															
26	Distr. Reservoirs & Standpipes	330.4	10,001	0	10,001	2.70%	0.23%	270													
27	Transm. & Distribution Mains	331.4	55,470	(15,387)	40,083	2.22%	0.19%	891													
28	Services	333.4	6,250	(3,000)	3,250	2.50%	0.21%	81													
29	Meters & Meter Installations	334.4	5,063	0	5,063	5.00%	0.42%	253													
30	Hydrants	335.4	2,700	(2,700)	0	2.22%	0.19%	0													
31	Backflow Prevention	336.4	0			0.00%															
32	Other Plant & Misc. Equipment	339.4	0		0	0.00%	0.00%	0													
33	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	0			0.00%															
45	Other Tangible Plant	348.5	0			0.00%															
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization				80,058			2,442	Composite Rate 3.05%												
					TRUE																

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Line No.	Description	Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data	Annual Dep'r Rate	Mo Dep'r Rate										
64	Cash CIAC													
65	Water Treatment Equipment		3.00%	0.00%										
66	Meiter Fees		5.00%	0.42%										
67	Main Extension Charge		2.22%	0.00%										
	Service Installation Fees		2.50%	0.21%										
	Property CIAC													
68	Dist Res & Standpipe		2.70%	0.23%										
69	T&D Mains		2.22%	0.19%										
70	Services		2.50%	0.21%										
71	Meters/Meter Installation		5.00%	0.42%										
72	Hydrants		2.22%	0.19%										

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

Schedule: A-12
 Page:
 Preparer:

Grand Terrace - 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

=input field

					Annual Depn Rate	Monthly Dep'n Rate
Categories-lines to below						
Cash CIAC:						
1	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)		3.73%	0.31%
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)		3.73%	0.31%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)		3.73%	0.31%
4	Main Ext Charge	271.3	Main Extension Charge	acct 331.4	2.33%	0.19%
5	Serv Install Charge	271.3	Service Installation Charge	acct 333.4	2.50%	0.21%
6	Meter Fees	271.3	Meter Fees	acct 334.4	5.00%	0.42%
7	Total Cash CIAC					
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 4/30/06			Guideline Lives off 5/06		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	476			2.50%					
4	Other Plant & Misc. Equipmen 339.1	0			0.00%					
5	SOURCE OF SUPPLY & PUMPING PLANT									
6	Land & Land Rights 303.2	0			0.00%				vs annual Depn	
7	Structures & Improvements 304.2	4,000		4,000	3.13%	0.26%	125		pre Guideline	121
8	Collect. & Impound Reservoirs 305.2	0			2.00%					
9	Lake, River & Other Intakes 306.2	0			2.50%					
10	Wells & Springs 307.2	3,011		3,011	3.33%	0.28%	100		100	
11	Infiltration Galleries & Tunnels 308.2	0			2.50%					
12	Supply Mains 309.2	0		0	2.86%	0.24%	0		0	
13	Power Generation Equipment 310.2	0		0	5.00%	0.42%	0		0	
14	Pumping Equipment 311.2	14,508		14,508	5.00%	0.42%	725		725	
15	Other Plant & Misc. Equipmen 339.2	0			5.56%					
16	WATER TREATMENT PLANT									
17	Land & Land Rights 303.3	5,606			0.00%					
18	Structures & Improvements 304.3	0		0	3.13%	0.26%	0		0	
19	Pumping Equipment 311.3	0			5.00%					
20	Water Treatment Equipment 320.3	142		142	4.55%	0.38%	6		0	
21	Other Plant & Misc. Equipmen 339.3	0			5.56%					
22	TRANSMISSION & DISTRIBUTION PLANT									
23	Land & Land Rights 303.4	0			0.00%					
24	Structures & Improvements 304.4	0		0	3.13%	0.26%	0		0	
25	Pumping Equipment 311.4	0			5.00%					
26	Distr. Reservoirs & Standpipe 330.4	10,001	0	10,001	2.70%	0.23%	270		270	
27	Transm. & Distribution Mains 331.4	55,470	(15,387)	40,083	2.33%	0.19%	1,290		881	
28	Services 333.4	6,250	(3,000)	3,250	2.50%	0.21%	156		81	
29	Meters & Meter Installations 334.4	5,063	0	5,063	5.00%	0.42%	253		253	
30	Hydrants 335.4	2,700	(2,700)	0	2.22%	0.19%	60		0	
31	Backflow Prevention 336.4	0			6.67%					
32	Other Plant & Misc. Equipmen 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	0			6.67%					
45	Other Tangible Plant 348.5	0			10.00%					
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			80,058			2,987		Composite Rate	3.73%
				TRUE			2,987			2.44%

Line No.	Description	Annual Depr Rate	Mo Depr Rate
Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data			
64	Cash CIAC		
65	Water Treatment Equipment	3.75%	0.31%
66	Meter Fees	5.00%	0.42%
67	Main Extension Charge	2.33%	0.19%
	Service Installation Fees	2.50%	0.21%
68	Property CIAC		
69	Dist Res & Standpipe	2.70%	0.22%
70	T&D Mains	2.53%	0.19%
71	Services	2.50%	0.21%
72	Meters/Meter Installation	5.00%	0.42%
	Hydrants	2.22%	0.19%



Schedule of Water Amortization of CIAC by Classification- 2006															Florida Public Service Commission	
Adjusted CIAC Balances- 2006															Schedule: A-12	
Grand Terrace - Water															Page: 4 of 8	
Docket No. 060368-WS															Preparer:	
Explanation: Provide Adjusted CIAC balances by account for 2006																
Schedule Year Ended: 2006																
Historic [x] or Projected [x]																
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance	
Cash CIAC:																
1	Water Treatment Equipment	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7
2	Meter Fees	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508
3	Main Extension Charge	0	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	0
5	Total Cash CIAC	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515
Property CIAC:																
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387
8	Services	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700
11	Total Property CIAC	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087
12	Total Water CIAC	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602
Schedule of Water Amortization of CIAC by Classification- 2006																
CIAC Amortization Rates - 2006																
Grand Terrace - Water																
Docket No. 060368-WS																
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories for 2006																
Schedule Year Ended: 2006																
Historic [x] or Projected [x]																
Florida Public Service Commission																
Schedule: A-14																
Page: 2, wrk-3																
Preparer:																
Line No.	(1) Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Guideline Rates	(16) Guideline Lives
Cash CIAC:																
1	Water Treatment Equipment	3.05%	0.25%	0.25%	0.25%	0.25%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	3.73%	
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		
Grand Terrace - 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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Meter Fees		52	52	52	52	52	52	52	52	52	52	52	52	52	625	
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		52	52	52	52	52	52	52	52	52	52	52	52	52	626	
Property CIAC:																	
6	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	T&D Mains		28	28	28	28	30	30	30	30	30	30	30	30	30	353	
8	Services		6	6	6	6	6	6	6	6	6	6	6	6	6	75	
9	Meters/Meter Installation		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	Hydrants		5	5	5	5	5	5	5	5	5	5	5	5	5	60	
11	Total Property CIAC		40	40	40	40	41	41	41	41	41	41	41	41	41	498	
12	Total Water CIAC		92	92	92	92	93	93	93	93	93	93	93	93	93	1,113	
			0.27%	0.27%	0.27%	0.27%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.31%	
Schedule of Water Amortization of CIAC by Classification- 2006															Florida Public Service Commission		
Adjustments to CIAC Amort Bal-2006															=input field		
Grand Terrace - 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 Amendatory 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	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 - 2006												Florida Public Service Commission			
Adjusted Accum Amort of CIAC Balances - 2006												Schedule: A-14			
Grand Terrace - Water												Page: 2, wrk-8			
Docket No. 060368-WS												Preparer:			
Schedule Year Ended: 2006												Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the			
Historic [x] or Projected [x]												period beginning 12/31/05 through the year ended 12/31/06, and 13 month average.			
Line No	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year End 12/31/06	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	2	2	2	2	2	2	2	2	2	2	3	3	3	2
2	Meter Fees	8,376	8,428	8,480	8,532	8,585	8,637	8,689	8,741	8,793	8,845	8,897	8,949	9,002	8,689
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	8,378	8,431	8,483	8,535	8,587	8,639	8,691	8,743	8,796	8,848	8,900	8,952	9,004	8,691
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	4,750	4,778	4,807	4,835	4,864	4,893	4,923	4,953	4,983	5,013	5,043	5,072	5,102	4,924
8	Services	950	956	962	968	975	981	987	993	1,000	1,006	1,012	1,018	1,025	987
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	779	784	789	794	799	804	809	814	819	824	829	834	839	809
11	Total Property CIAC	6,478	6,518	6,558	6,597	6,637	6,678	6,719	6,760	6,801	6,842	6,884	6,925	6,966	6,720
12	Total Water CIAC	14,857	14,948	15,040	15,132	15,224	15,317	15,411	15,504	15,597	15,690	15,783	15,877	15,970	15,412
														15,970	

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Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Grand Terrace
 Docket No. 060368-WS
 Test Year Ending 12/31/06

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	2	2	2	2	2	2	2	2	2	2	3	3	3	2
2	Meter Fees	8,376	8,428	8,480	8,532	8,585	8,637	8,689	8,741	8,793	8,845	8,897	8,949	9,002	8,689
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	8,378	8,431	8,483	8,535	8,587	8,639	8,691	8,743	8,796	8,848	8,900	8,952	9,004	8,691
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	4,750	4,778	4,807	4,835	4,864	4,893	4,923	4,953	4,983	5,013	5,043	5,072	5,102	4,924
8	Services	950	956	962	968	975	981	987	993	1,000	1,006	1,012	1,018	1,025	987
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	779	784	789	794	799	804	809	814	819	824	829	834	839	809
11	Total Property	6,478	6,518	6,558	6,597	6,637	6,678	6,719	6,760	6,801	6,842	6,884	6,925	6,966	6,720
12	Total Water	14,857	14,948	15,040	15,132	15,224	15,317	15,411	15,504	15,597	15,690	15,783	15,877	15,970	15,412
SEWER															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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CALCULATE CIAC AMORTIZATION RATES - January thru December 2007		Schedule of Water Amortization of CIAC by Classification - 2007		Calculate Amortization Rates for Calendar Year 2005		Grand Terrace, Water		Docket No. 060388-W5		Schedule Year Ended: 2007		Historic [] or Projected [X]	
Schedule: Florida Public Service Commission		Page: A-12		Preparer:		Annual Dep'n Rate		Monthly Dep'n Rate					
Input field		Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates		Categories-lines to below		Annual Dep'n Rate		Monthly Dep'n Rate					
1	Cash CIAC	271.1	Water Treatment Equip (see Composite Calc)	3.11%	0.26%								
2	Capacity Charges	271.3	Water Treatment Equip (see Composite Calc)	3.11%	0.26%								
3	CIAC-1999 Acquisition	271.3	Main Extension Charge	2.33%	0.24%								
4	Unclaimed Refunds	271.3	Service Installation Charge	2.50%	0.21%								
5	Main Ext Charge	271.3	Meter Fees	5.00%	0.42%								
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	T&D Mains	331.4											
11	Services	334.4											
12	Meters/Meter Installation	336.4											
	Hydrants												

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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																			
3	Franchises	302.1			2.50%																
4	Other Plant & Misc. Equipment	339.1	476		2.50%																
5	SOURCE OF SUPPLY & PUMPING PLANT				0.00%																
6	Land & Land Rights	303.2			0.00%																
7	Structures & Improvements	304.2			0.00%																
8	Collect. & Impound Reservoirs	305.2	4,000	4,000	3.13%	0.26%	125														
9	Lake, River & Other Intakes	306.2			2.00%																
10	Wells & Springs	307.2			2.50%																
11	Infiltration Galleries & Tunnels	308.2		3,011	3.33%	0.28%	100														
12	Supply Mains	309.2			2.50%																
13	Power Generation Equipment	310.2			2.86%	0.24%	0														
14	Pumping Equipment	311.2			5.00%	0.42%	0														
15	Other Plant & Misc. Equipment	339.2	14,508	14,508	5.00%	0.42%	725														
16	WATER TREATMENT PLANT				5.56%																
17	Land & Land Rights	303.3			0.00%																
18	Structures & Improvements	304.3	5,606		0.00%																
19	Pumping Equipment	311.3		0	3.13%	0.26%	0														
20	Water Treatment Equipment	320.3			5.00%																
21	Other Plant & Misc. Equipment	339.3	142	142	4.55%	0.38%	6														
22	TRANSMISSION & DISTRIBUTION PLANT				5.56%																
23	Land & Land Rights	303.4			0.00%																
24	Structures & Improvements	304.4			0.00%																
25	Pumping Equipment	311.4		0	3.13%	0.26%	0														
26	Distr. Reservoirs & Standpipes	330.4			5.00%																
27	Transm & Distribution Mains	331.4	10,451	10,451	2.70%	0.23%	282														
28	Services	333.4	58,143	(15,387)	42,756	2.33%	0.19%	964													
29	Meters & Meter Installations	334.4	6,250	(3,000)	3,250	2.50%	0.21%	81													
30	Hydrants	335.4	5,909	0	5,909	5.00%	0.42%	295													
31	Backflow Prevention	336.4	2,700	(2,700)	0	2.22%	0.19%	0													
32	Other Plant & Misc. Equipment	339.4			6.67%																
33	GENERAL PLANT				4.00%	0.33%	0														
34	Land & Land Rights	303.5			0.00%																
35	Structures & Improvements	304.5			0.00%																
36	Office Furniture & Equipment	340.5			2.50%																
37	Computer Equipment	340.51			6.67%																
38	Transportation Equipment	341.5			16.67%																
39	Stores Equipment	342.5			16.67%																
40	Tools, Shop & Garage Equipment	343.5			5.56%																
41	Laboratory Equipment	344.5			6.25%																
42	Power Operated Equipment	345.5			6.67%																
43	Communication Equipment	346.5			8.33%																
44	Miscellaneous Equipment	347.5			10.00%																
45	Other Tangible Plant	348.5			6.67%																
					10.00%																
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization				84,027		2,611	Composite Rate 3.11%													
					TRUE																

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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		3.11%	0.26%
65	Meter Fees		5.00%	0.42%
66	Main Extension Charge		2.33%	0.24%
67	Service Installation Fees		2.50%	0.21%
68	Property CIAC: Dist Res & Standpipe		2.70%	0.23%
69	T&D Mains		2.33%	0.19%
70	Services		2.50%	0.21%
71	Meters/Meter Installation		5.00%	0.42%
72	Hydrants		2.22%	0.19%

Schedule of Water Amortization of CIAC by Classification- 2007															Florida Public Service Commission	
Adjusted CIAC Balances- 2007															Schedule: A-12	
Grand Terrace - 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	7	7	7	7	7	7	7	7	7	7	7	7	7	7	
2	Meter Fees	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	
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	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	12,515	
Property CIAC:																
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	T&D Mains	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	
8	Services	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	Hydrants	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	
11	Total Property CIAC	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	21,087	
12	Total Water CIAC	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	33,602	

Schedule of Water Amortization of CIAC by Classification- 2007															Florida Public Service Commission	
CIAC Amortization Rates - 2005															Schedule: A-14	
Grand Terrace - 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	(1) Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec		
Cash CIAC:																
1	Water Treatment Equipment	3.11%	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	2.33%	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 CIAC Amortization- 2007												Florida Public Service Commission			
Grand Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [X]		Explanation: Provide a Schedule showing additions to CIAC during 2007										Schedule: Page: Preparer:	A-14 2, wrk-4		
Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
Cash CIAC:															
1	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees		52	52	52	52	52	52	52	52	52	52	52	52	625
3	Main Extension Charge		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
5	Total Cash CIAC		52	52	52	52	52	52	52	52	52	52	52	52	626
Property CIAC:															
6	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains		30	30	30	30	30	30	30	30	30	30	30	30	358
8	Services		6	6	6	6	6	6	6	6	6	6	6	6	75
9	Meters/Meter Installation		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants		5	5	5	5	5	5	5	5	5	5	5	5	60
11	Total Property CIAC		41	41	41	41	41	41	41	41	41	41	41	41	493
12	Total Water CIAC		93	93	93	93	93	93	93	93	93	93	93	93	1,118
			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%
Schedule of Water Amortization of CIAC by Classification- 2007 Adjustments to CIAC Amort Bal-2007												Florida Public Service Commission			
Grand Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [X]		Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2007										Schedule: Page: Preparer:	A-14 2, wrk-5		
Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
Cash CIAC:															
1	Water Treatment Equipment														0
2	Meter Fees														0
3	Main Extension Charge														0
4	Service Installation Fees														0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes														0
7	T&D Mains														0
8	Services														0
9	Meters/Meter Installation														0
10	Hydrants														0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Amortization of CIAC by Classification - 2007													Florida Public Service Commission		
Adjusted Accum Amort of CIAC Balances - 2007													Schedule:	A-14	
Grand Terrace - Water													Page:	2, wrk-8	
Docket No. 060368-WS													Preparer:		
Schedule Year Ended: 2007													Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the		
Historic [] or Projected [X]													period beginning 12/31/06 through the year ended 12/31/07, and 13 month average.		
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/06	01/31/07	02/28/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07	Average Balance
Cash CIAC:															
1	Water Treatment Equipment	3	3	3	3	3	3	3	3	3	3	3	3	3	3
2	Meter Fees	9,002	9,054	9,106	9,158	9,210	9,262	9,314	9,366	9,418	9,471	9,523	9,575	9,627	9,314
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	9,004	9,056	9,108	9,161	9,213	9,265	9,317	9,369	9,421	9,473	9,525	9,578	9,630	9,317
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	5,102	5,132	5,162	5,192	5,221	5,251	5,281	5,311	5,341	5,371	5,400	5,430	5,460	5,281
8	Services	1,025	1,031	1,037	1,043	1,050	1,056	1,062	1,068	1,075	1,081	1,087	1,093	1,100	1,062
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	839	844	849	854	859	864	869	874	879	884	889	894	899	869
11	Total Property CIAC	6,966	7,007	7,048	7,089	7,130	7,171	7,212	7,253	7,294	7,335	7,376	7,417	7,459	7,212
12	Total Water CIAC	15,970	16,063	16,156	16,249	16,343	16,436	16,529	16,622	16,715	16,809	16,902	16,995	17,088	16,529

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Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Grand Terrace
 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	3	3	3	3	3	3	3	3	3	3	3	3	3	3
2	Meter Fees	9,002	9,054	9,106	9,158	9,210	9,262	9,314	9,366	9,418	9,471	9,523	9,575	9,627	9,314
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	9,004	9,056	9,108	9,161	9,213	9,265	9,317	9,369	9,421	9,473	9,525	9,578	9,630	9,317
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	5,102	5,132	5,162	5,192	5,221	5,251	5,281	5,311	5,341	5,371	5,400	5,430	5,460	5,281
8	Services	1,025	1,031	1,037	1,043	1,050	1,056	1,062	1,068	1,075	1,081	1,087	1,093	1,100	1,062
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	839	844	849	854	859	864	869	874	879	884	889	894	899	869
11	Total Property	6,966	7,007	7,048	7,089	7,130	7,171	7,212	7,253	7,294	7,335	7,376	7,417	7,459	7,212
12	Total Water	15,970	16,063	16,156	16,249	16,343	16,436	16,529	16,622	16,715	16,809	16,902	16,995	17,088	16,529
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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