

ORIGINAL

**Imperial Mobile 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

00689 JAN 24 5

FPSC-COMMISSION CLERK



Index of Rate Base Workpapers- UPIS, Accum Depr, CIAC, Accum Amort of CIAC		FWS		ASI	
Describe Workpaper	Water	Sewer	Water	Sewer	
	Page ref	Page ref	Page ref	Page ref	
Company Header Sheet	1	1	1	1	
Index Page	2 a,b	2 a,b	2 a,b	2 a,b	
Utility Plant in Service					
Per Books- by month					
2004	3	3	N/A	N/A	
2005	4 a,b	4 a,b	4 a,b	4 a,b	
2006	5	5	5	5	
Details of changes and year end balances since Rate Base last established through 12/31/07					
	6	6	6 a,b	6 a,b	
Adjusted Balances					
2004					
Amendatory Order Balances	7	7	N/A	N/A	
CWIP to Plant	8	8	N/A	N/A	
Retirements	9	9	N/A	N/A	
Adjustments	10	10	N/A	N/A	
2004 Monthly Balances-Adjusted	11	11	N/A	N/A	
2005					
CWIP to Plant	12	12	N/A	N/A	
Retirements	13	13	N/A	N/A	
Adjustments	14	14	14	14	
a,b 2005 Monthly Balances-Adjusted	15 a,b	15 a,b	15 a,b	15 a,b	
2006					
CWIP to Plant	16	16	16	16	
Retirements	17	17	17	17	
Adjustments	18	18	18	18	
a,b 2006 Monthly Balances-Adjusted	19 a,b	19 a,b	19 a,b	19 a,b	
2007					
CWIP to Plant	20	20	20	20	
Retirements	21	21	21	21	
Adjustments	22	22	22	22	
a,b 2007 Monthly Balances-Adjusted	23 a,b	23 a,b	23 a,b	23 a,b	
Accumulated Depreciation					
Per Books- by month					
2004	24	24	N/A	N/A	
2005	25 a,b	25 a,b	25 a,b	25 a,b	
2006	26	26	26	26	
Details of changes and year end balances since Rate Base last established through 12/31/07					
	27	27	27 a,b	27 a,b	
Adjusted Balances					
2004					
Amendatory Order Balances	28	28	N/A	N/A	
Depreciable Plant	29	29	N/A	N/A	
Depreciation Rates	30	30	N/A	N/A	
Depreciation Expense	31	31	N/A	N/A	
Retirements	32	32	N/A	N/A	
Adjustments	33	33	N/A	N/A	
2004 Monthly Balances-Adjusted	34	34	N/A	N/A	
2005					
Depreciable Plant	35	35	N/A	N/A	
Depreciation Rates	36	36	N/A	N/A	
Depreciation Expense	37	37	N/A	N/A	
Retirements	38	38	N/A	N/A	
Adjustments	39	39	39	39	
2005 Monthly Balances-Adjusted	40 a,b	40 a,b	40 a,b	40 a,b	
2006					
Depreciable Plant	41	41	41	41	
Depreciation Rates	42	42	42	42	
Depreciation Expense	43	43	43	43	
Retirements	44	44	44	44	
Adjustments	45	45	45	45	
2006 Monthly Balances-Adjusted	46 a,b	46 a,b	46 a,b	46 a,b	
2007					
Depreciable Plant	47	47	47	47	
Depreciation Rates	48	48	48	48	
Depreciation Expense	49	49	49	49	
Retirements	50	50	50	50	
Adjustments	51	51	51	51	
2007 Monthly Balances-Adjusted	52 a,b	52 a,b	52 a,b	52 a,b	

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



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

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

2b

Schedule of Water Plant in Service By Primary Account- 2004 June through December Balances- 2004								Florida Public Service Commission	
Imperial Mobile Terrace - Water		101	6413	FWS	Imperial Mobile 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 <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	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

W

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

4a

Schedule of Water Plant in Service By Primary Account
 Test Year Average balance
Imperial Mobile 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 Inlakes	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.

AT

Schedule of Water Plant in Service By Primary Account - 2006		Florida Public Service Commission	
Monthly UPS Balances per Books - 2006			
Imperial Mobile Terrace - Water	6413	FWS	Imperial Mobile Terrace - Water
Docket No. 060368-W5	Explanation: Provide UPS balances by account for the period beginning 12/31/05 through 12/31/06, and 13 month Average.		
Schedule Year Ended: 2006	Historic [] or Projected [x]		
Page: 5 of 8	Schedule: A-5	Preparer: <name>	

Line	Acct	No.	AccountName	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06
(1)	(2)	(3)	(4)	(5)	(6)	(7)			
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		303.2	Land & Land Rights	0	0	0	0	0	0
6		304.2	Structures & Improvements	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		303.3	Land & Land Rights	0	0	0	0	0	0
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		303.4	Land & Land Rights	0	0	0	0	0	0
23		304.4	Structures & Improvements	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	Dist. 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		303.5	Land & Land Rights	0	0	0	0	0	0
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		340.5	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	249,668

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

Florida Public Service Commission

Imperial Mobile 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	238,531	NA
	2004		
46	Additions	601	NA
47	Retirements	(355)	NA
48	Adjustments	0	NA
49	12/31/04 Balance	238,777	NA
	2005		
50	Additions	8,369	NA
51	Retirements	(3,967)	NA
52	Adjustments	2,813	NA
53	12/31/05 Balance	245,992	NA
	2006		
54	Additions	25,734	NA
55	Retirements	(3,653)	NA
56	Adjustments	7,090	NA
57	12/31/06 Balance	275,163	NA
	2007		
58	Additions	14,124	NA
59	Retirements	(2,676)	NA
60	Adjustments	3,476	NA
61	12/31/07 Balance	290,088	NA

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

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

=input field

Imperial Mobile 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	251	251	251	251	251	251	251
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT	0						
6	303.2	Land & Land Rights	7,000	7,000	7,000	7,000	7,000	7,000	7,000
7	304.2	Structures & Improvements	20,960	20,960	20,960	20,960	20,960	20,960	20,960
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	21,261	21,261	21,261	21,261	21,261	21,261	21,261
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	46,213	46,213	46,213	46,213	46,213	46,213	46,213
13	310.2	Power Generation Equipment	21,160	21,160	21,160	21,160	21,160	21,160	21,160
14	311.2	Pumping Equipment	32,331	32,331	32,331	32,331	32,331	32,331	32,331
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT	0						
17	303.3	Land & Land Rights	512	512	512	512	512	512	512
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	0						
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	26,127	26,127	26,127	26,127	26,127	26,127	26,127
27	331.4	Transm. & Distribution Mains	51,098	51,098	51,098	51,098	51,098	51,098	51,098
28	333.4	Services	499	499	499	499	499	499	499
29	334.4	Meters & Meter Installations	11,119	11,119	11,119	11,119	11,119	11,119	11,119
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	0						
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	Stores 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	238,531	238,531	238,531	238,531	238,531	238,531	238,531

7

Schedule of Water Plant in Service By Primary Account- 2004 CWIP to Plant -July through December 2004										Florida Public Service Commission	
Imperial Mobile Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected []										Schedule: A-5 Page: 6 of 8 Preparer: <name>	
Explanation: Provide 2004 amounts for projects that were physically placed in service after acquisition 6/30/04.											
Line No.	Acct No.	(1) AccountName	(2)	(3) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec		
1		INTANGIBLE PLANT									
2	301.1	Organization									
3	302.1	Franchises									
4	339.1	Other Plant & Misc. Equipment									
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights									
7	304.2	Structures & Improvements									
8	305.2	Collect. & Impound Reservoirs									
9	306.2	Lake, River & Other Intakes									
10	307.2	Wells & Springs									
11	308.2	Infiltration Galleries & Tunnels									
12	309.2	Supply Mains									
13	310.2	Power Generation Equipment									
14	311.2	Pumping Equipment									
15	339.2	Other Plant & Misc. Equipment									
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights									
18	304.3	Structures & Improvements									
19	311.3	Pumping Equipment									
20	320.3	Water Treatment Equipment								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								104	CWIP @ acquisition
28	333.4	Services									
29	334.4	Meters & Meter Installations									
30	335.4	Hydrants									
31	336.4	Backflow Prevention									
32	339.4	Other Plant & Misc. Equipment									
33		GENERAL PLANT									
34	303.5	Land & Land Rights									
35	304.5	Structures & Improvements									
36	340.5	Office Furniture & Equipment									
37	340.51	Computer Equipment									
38	341.5	Transportation Equipment									
39	342.5	Stores Equipment									
40	343.5	Tools, Shop & Garage Equipment									
41	344.5	Laboratory Equipment									
42	345.5	Power Operated Equipment									
43	346.5	Communication Equipment									
44	347.5	Miscellaneous Equipment									
45	348.5	Other Tangible Plant									
46		TOTAL		0	0	0	0	497	104	601	

8

Schedule of Water Plant in Service By Primary Account- 2004 Retirements-July through December 2004								Florida Public Service Commission					
Imperial Mobile Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected []		<div style="border: 1px solid black; width: 100px; height: 15px; display: inline-block;"></div> =input field Explanation: Provide Retirements that were physically made after the date of Acquisition 6/30/04.						Schedule: A-5 Page: 7 of 8 Preparer: <name>					
Line No.	Acct No.	(1) AccountName	(2)	(3) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec				
1		INTANGIBLE PLANT											
2	301.1	Organization											
3	302.1	Franchises											
4	339.1	Other Plant & Misc. Equipment											
5		SOURCE OF SUPPLY & PUMPING PLANT											
6	303.2	Land & Land Rights											
7	304.2	Structures & Improvements											
8	305.2	Collect. & Impound Reservoirs											
9	306.2	Lake, River & Other Intakes											
10	307.2	Wells & Springs											
11	308.2	Infiltration Galleries & Tunnels											
12	309.2	Supply Mains											
13	310.2	Power Generation Equipment											
14	311.2	Pumping Equipment											
15	339.2	Other Plant & Misc. Equipment											
16		WATER TREATMENT PLANT											
17	303.3	Land & Land Rights											
18	304.3	Structures & Improvements											
19	311.3	Pumping Equipment											
20	320.3	Water Treatment Equipment											
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)	

b

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

10

Schedule of Water Plant in Service By Primary Account- 2004 Adjusted UPIS Balances- June through December 2004									Florida Public Service Commission		
Imperial Mobile Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected []			Explanation: Provide Adjusted UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.						Schedule: A-5 Page: 4 of 8 Preparer: <name>		
Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04		
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0	0	0	0	0	0		
3	302.1	Franchises	251	251	251	251	251	251	251		
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	7,000	7,000	7,000	7,000	7,000	7,000	7,000		
7	304.2	Structures & Improvements	20,960	20,960	20,960	20,960	20,960	20,960	20,960		
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	21,261	21,261	21,261	21,261	21,261	21,261	21,261		
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0		
12	309.2	Supply Mains	46,213	46,213	46,213	46,213	46,213	46,213	46,213		
13	310.2	Power Generation Equipment	21,160	21,160	21,160	21,160	21,160	21,160	21,160		
14	311.2	Pumping Equipment	32,331	32,331	32,331	32,331	32,331	32,331	32,331		
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	512	512	512	512	512	512	512		
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	26,127	26,127	26,127	26,127	26,127	26,127	26,127		
27	331.4	Transm. & Distribution Mains	51,098	51,098	51,098	51,098	51,098	51,098	51,098		
28	333.4	Services	499	499	499	499	499	499	499		
29	334.4	Meters & Meter Installations	11,119	11,119	11,119	11,119	11,119	11,119	11,119		
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	238,531	238,531	238,531	238,531	238,531	238,673	238,777		

Schedule of Water Plant in Service By Primary Account- 2005 CWIP to Plant -Jan through December 2005		FWS Properties											Florida Public Service Commission			
Imperial Mobile Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []		=input field											Schedule: A-5 Page: 6 of 8 Preparer: <name>			
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements									5,431					5,431
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													2,665	2,665
28	333.4	Services														0
29	334.4	Meters & Meter Installations													273	273
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	5,431	0	0	0	2,938	8,369

Schedule of Water Plant in Service By Primary Account- 2005		FWS Properties											Florida Public Service Commission			
Retirements-January through December 2005		=input field											Schedule:	A-5		
Imperial Mobile Terrace - Water		Explanation: Provide Retirements that were physically made during 2005.											Page:	7 of 8		
Docket No. 060368-WS													Preparer:	<name>		
Schedule Year Ended: 2005																
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>																
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									(3,781)					(3,781)
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													(186)	(186)
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	(3,781)	0	0	0	(186)	(3,967)

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

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Schedule of Water Plant in Service By Primary Account- 2005 Adjusted UPIS Balances- December 2004 through December 2005													Florida Public Service Commission			
Imperial Mobile Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []													Schedule: Page: Preparer:	A-5 4 of 8 <name>		
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/04 through the year ended 12/31/05 , and 13 month average																
Line No.	Acct No.	(1) AccountName	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	251	251	251	251	251	251	251	251	251	251	251	251	251	251
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	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
7	304.2	Structures & Improvements	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261
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	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213
13	310.2	Power Generation Equipment	21,160	21,160	21,160	21,160	21,160	21,160	21,160	21,160	21,160	21,160	21,160	21,160	21,160	21,160
14	311.2	Pumping Equipment	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331
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	512	512	512	512	512	512	512	512	512	512	512	512	512	512
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	1,650	1,650	1,650	1,650	1,650	635
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	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127
27	331.4	Transm. & Distribution Mains	51,202	51,202	51,202	51,202	51,202	51,202	51,202	51,202	51,202	51,202	51,202	51,202	53,867	51,407
28	333.4	Services	499	499	499	499	499	499	499	499	499	499	499	499	499	499
29	334.4	Meters & Meter Installations	11,119	11,119	11,119	11,119	11,119	11,119	11,119	11,119	11,119	11,119	11,119	11,119	11,206	11,126
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	238,777	238,777	238,777	238,777	238,777	238,777	238,777	238,777	240,427	240,427	240,427	240,427	243,179	239,623

add T/F test

150

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Imperial Mobile 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	251	251	251	251	251	251	251	251	251	251	251	251	251	251
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	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
7	304.2	Structures & Improvements	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261
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	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213
13	310.2	Power Generation Equipment	21,160	21,160	21,160	21,160	21,160	21,160	21,160	21,160	21,160	21,160	21,160	21,160	21,160	21,160
14	311.2	Pumping Equipment	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331
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	512	512	512	512	512	512	512	512	512	512	512	512	512	512
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	1,650	1,650	1,650	1,650	1,650	635
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	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127
27	331.4	Transm. & Distribution Mains	51,202	51,202	51,202	51,202	51,202	51,202	51,202	51,202	51,202	51,202	51,202	51,202	51,202	51,407
28	333.4	Services	499	499	499	499	499	499	499	499	499	499	499	499	499	499
29	334.4	Meters & Meter Installations	11,119	11,119	11,119	11,119	11,119	11,119	11,119	11,119	11,119	11,119	11,119	11,119	11,206	11,126
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	263	1,731	2,187	2,813	538
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	238,777	238,777	238,777	238,777	238,777	238,777	238,777	238,777	240,427	240,690	242,158	242,614	245,992	240,161
47		Subtotal Land & Land Rights	7,512	7,512	7,512	7,512	7,512	7,512	7,512	7,512	7,512	7,512	7,512	7,512	7,512	7,512

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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				
Imperial Mobile Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [] or Projected [x]												Schedule: A-5 Page: 6 of 8 Preparer: <name>				
Explanation: Provide amounts by month for projects that were physically placed in service during 2006.																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total
1		INTANGIBLE PLANT														
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				2,167										2,167
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												500		500
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							6,659					6,659		19,977
28	333.4	Services														0
29	334.4	Meters & Meter Installations							1,030					1,030		3,090
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 IT Adds
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0 IT Adds
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	2,167	0	0	7,689	0	0	7,689	0	0	8,189	25,734

1/10

Schedule of Water Plant in Service By Primary Account- 2006 Retirements-January through December 2006													Florida Public Service Commission			
Imperial Mobile Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [] or Projected [x]													Schedule: A-5 Page: 7 of 8 Preparer: <name>			
Explanation: Provide Retirements that were physically made during 2006.																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Totals
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														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													(113)	(113)
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							(725)			(725)		(725)		(2,175)
28	333.4	Services														0
29	334.4	Meters & Meter Installations							(455)			(455)		(455)		(1,365)
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	(1,180)	0	0	(1,180)	0	0	(1,293)	(3,653)

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Schedule of Water Plant in Service By Primary Account- 2006 Adjustments to UPIS-January through December 2006													Florida Public Service Commission			
Imperial Mobile 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													Florida Public Service Commission			
Imperial Mobile Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [] or Projected [x]													Schedule:	A-5		
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													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	251	251	251	251	251	251	251	251	251	251	251	251	251	251
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	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
7	304.2	Structures & Improvements	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960
8	305.2	Collect & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261
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	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213
13	310.2	Power Generation Equipment	21,160	21,160	21,160	23,327	23,327	23,327	23,327	23,327	23,327	23,327	23,327	23,327	23,327	22,827
14	311.2	Pumping Equipment	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331
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	512	512	512	512	512	512	512	512	512	512	512	512	512	512
18	304.3	Structures & Improvements	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	2,037	1,680
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	Dist. Reservoirs & Standpipes	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127
27	331.4	Transm. & Distribution Mains	53,867	53,867	53,867	53,867	53,867	53,867	59,801	59,801	59,801	65,735	65,735	65,735	71,669	59,345
28	333.4	Services	499	499	499	499	499	499	499	499	499	499	499	499	499	499
29	334.4	Meters & Meter Installations	11,206	11,206	11,206	11,206	11,206	11,206	11,781	11,781	11,781	12,356	12,356	12,356	12,931	11,737
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	243,179	243,179	243,179	245,346	245,346	245,346	251,855	251,855	251,855	258,364	258,364	258,364	265,260	250,884

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Schedule of Water Plant in Service By Primary Account
 Test Year Average balance
Imperial Mobile 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	251	251	251	251	251	251	251	251	251	251	251	251	251	251
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	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
7	304.2	Structures & Improvements	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261
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	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213
13	310.2	Power Generation Equipment	21,160	21,160	21,160	23,327	23,327	23,327	23,327	23,327	23,327	23,327	23,327	23,327	23,327	22,827
14	311.2	Pumping Equipment	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331
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	512	512	512	512	512	512	512	512	512	512	512	512	512	512
18	304.3	Structures & Improvements	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	2,037	1,680
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	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127
27	331.4	Transm. & Distribution Mains	53,867	53,867	53,867	53,867	53,867	53,867	59,801	59,801	59,801	65,735	65,735	65,735	71,669	59,345
28	333.4	Services	499	499	499	499	499	499	499	499	499	499	499	499	499	499
29	334.4	Meters & Meter Installations	11,206	11,206	11,206	11,206	11,206	11,206	11,781	11,781	11,781	12,356	12,356	12,356	12,931	11,737
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	2,813	2,813	2,813	3,057	3,057	4,055	4,234	4,234	4,234	4,234	4,234	4,234	9,903	4,147
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	245,992	245,992	245,992	248,404	248,404	249,401	256,090	256,090	256,090	262,599	262,599	262,599	275,163	255,032
47		Subtotal Land & Land Rights	7,512	7,512	7,512	7,512	7,512	7,512	7,512	7,512	7,512	7,512	7,512	7,512	7,512	7,512

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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			
Imperial Mobile Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [x]		[] =input field											Schedule: A-5	Page: 6 of 8	Preparer: <name>	
Explanation: Provide amounts for projects that were physically placed in service during 2007.		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Acct No.	AccountName	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2007 Total	
1		INTANGIBLE PLANT														
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			250			250			250			250		1,000
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														
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			2,500			2,500			2,500			2,500		10,000
28	333.4	Services														0
29	334.4	Meters & Meter Installations			781			781			781			781		3,124
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL	0	0	3,531	0	0	3,531	0	0	3,531	0	0	3,531		14,124

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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			
Imperial Mobile 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>			
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			(56)				(56)			(56)		(56)		(224)
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			(272)				(272)			(272)		(272)		(1,088)
28	333.4	Services														0
29	334.4	Meters & Meter Installations			(341)				(341)			(341)		(341)		(1,364)
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	(669)	0	0	(669)	0	0	(669)	0	0	(669)	(2,676)

21

Schedule of Water Plant in Service By Primary Account- 2007 Adjustments to UPIS-January through December 2007		FWS Properties										Florida Public Service Commission				
Imperial Mobile Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [x]		[] =input field										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

22

Schedule of Water Plant in Service By Primary Account- 2007
Adjusted UPIS Balances- December 2006 through December 2007

FWS Properties

Florida Public Service Commission

Imperial Mobile 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	251	251	251	251	251	251	251	251	251	251	251	251	251	251
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	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
7	304.2	Structures & Improvements	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261
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	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213
13	310.2	Power Generation Equipment	23,327	23,327	23,327	23,327	23,327	23,327	23,327	23,327	23,327	23,327	23,327	23,327	23,327	23,327
14	311.2	Pumping Equipment	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331
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	512	512	512	512	512	512	512	512	512	512	512	512	512	512
18	304.3	Structures & Improvements	2,037	2,037	2,037	2,231	2,231	2,231	2,425	2,425	2,425	2,619	2,619	2,619	2,813	2,365
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	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127
27	331.4	Transm. & Distribution Mains	71,669	71,669	71,669	73,897	73,897	73,897	76,125	76,125	76,125	78,353	78,353	78,353	80,581	75,439
28	333.4	Services	499	499	499	499	499	499	499	499	499	499	499	499	499	499
29	334.4	Meters & Meter Installations	12,931	12,931	12,931	13,371	13,371	13,371	13,811	13,811	13,811	14,251	14,251	14,251	14,691	13,676
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	265,260	265,260	265,260	268,122	268,122	268,122	270,984	270,984	270,984	273,846	273,846	273,846	276,708	270,104
																3,511,349
																TRUE
																TRUE

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Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	251	251	251	251	251	251	251	251	251	251	251	251	251	251
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	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
7	304.2	Structures & Improvements	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261
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	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213
13	310.2	Power Generation Equipment	23,327	23,327	23,327	23,327	23,327	23,327	23,327	23,327	23,327	23,327	23,327	23,327	23,327	23,327
14	311.2	Pumping Equipment	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331
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	512	512	512	512	512	512	512	512	512	512	512	512	512	512
18	304.3	Structures & Improvements	2,037	2,037	2,037	2,231	2,231	2,231	2,425	2,425	2,425	2,619	2,619	2,619	2,813	2,365
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	Dislr. Reservoirs & Slandpipes	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127
27	331.4	Transm. & Distribution Mains	71,669	71,669	71,669	73,897	73,897	73,897	76,125	76,125	76,125	78,353	78,353	78,353	80,581	75,439
28	333.4	Services	499	499	499	499	499	499	499	499	499	499	499	499	499	499
29	334.4	Meters & Meter Installations	12,931	12,931	12,931	13,371	13,371	13,371	13,811	13,811	13,811	14,251	14,251	14,251	14,691	13,676
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	9,903	10,100	10,359	10,854	11,251	11,565	11,879	12,120	12,335	12,722	12,929	13,127	13,379	11,733
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	275,163	275,360	275,620	278,976	279,373	279,688	282,863	283,104	283,319	286,569	286,776	286,974	290,088	281,836
47		Subtotal Land & Land Rights	7,512	7,512	7,512	7,512	7,512	7,512	7,512	7,512	7,512	7,512	7,512	7,512	7,512	7,512

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Schedule of Water Accumulated Depreciation By Primary Account- 2004 June through December Accum Dep'n Balances per Books- 2004		FWS Properties								Florida Public Service Commission	
Imperial Mobile Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected []		108	6413	FWS	Imperial Mobile Terrace - Water				Schedule:	A-9	
Explanation: Provide Accumulated Depreciation balances by account for the period beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA) through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.										Page:	2 of 8
										Preparer:	<name>
Line No.	Acct No.	(1) Account Name	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04		
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0	0	0	0	0	0		
3	302.1	Franchises	0	0	0	0	0	0	0		
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0	0	0	0	0	0		
7	304.2	Structures & Improvements	0	0	0	0	0	0	0		
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0		
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0		
10	307.2	Wells & Springs	0	0	0	0	0	0	0		
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0		
12	309.2	Supply Mains	0	0	0	0	0	0	0		
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0		
14	311.2	Pumping Equipment	0	0	0	0	0	0	0		
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0	0	0	0	0	0		
18	304.3	Structures & Improvements	0	0	0	0	0	0	0		
19	311.3	Pumping Equipment	0	0	0	0	0	0	0		
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0		
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0	0	0	0	0	0		
24	304.4	Structures & Improvements	0	0	0	0	0	0	0		
25	311.4	Pumping Equipment	0	0	0	0	0	0	0		
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0		
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0		
28	333.4	Services	0	0	0	0	0	0	0		
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0		
30	335.4	Hydrants	0	0	0	0	0	0	0		
31	336.4	Backflow Prevention	0	0	0	0	0	0	0		
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0	0	0	0	0	0		
35	304.5	Structures & Improvements	0	0	0	0	0	0	0		
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0		
37	340.51	Computer Equipment	0	0	0	0	0	0	0		
38	341.5	Transportation Equipment	0	0	0	0	0	0	0		
39	342.5	Stores Equipment	0	0	0	0	0	0	0		
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0		
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0		
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0		
43	346.5	Communication Equipment	0	0	0	0	0	0	0		
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0		
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0		
46		TOTAL	0	0	0	0	0	0	0		

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Schedule of Water Accumulated Depreciation By Primary Account- 2005 Monthly Accumulated Depreciation Balances- per books- 2005													Florida Public Service Commission			
Imperial Mobile Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []													Schedule: A-9 Page: 2 of 8 Preparer: <name>			
Explanation: Provide Accumulated Depreciation balances by account for the period beginning 12/31/04 through 12/31/05, and 13 month average for 2005																
Line No.	Acct No.	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
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

Imperial Mobile 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 and Sewer Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base**

Florida Public Service Commission

Imperial Mobile 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	84,177	NA
2004			
46	Additions	3,878	NA
47	Retirements	(355)	NA
48	Adjustments	0	NA
49	12/31/04 Balance	87,700	NA
2005			
50	Additions	7,789	NA
51	Retirements	(3,967)	NA
52	Adjustments	97	NA
53	12/31/05 Balance	91,619	NA
2006			
54	Additions	8,186	NA
55	Retirements	(3,653)	NA
56	Adjustments	710	NA
57	12/31/06 Balance	96,862	NA
2007			
58	Additions	8,722	NA
59	Retirements	(2,676)	NA
60	Adjustments	1,981	NA
61	12/31/07 Balance	104,889	NA

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

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

FWS Properties

Florida Public Service Commission

Imperial Mobile 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 Amending Order issued February 27, 2006.

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

Line No.	Acct No.	(1) AccountName	(2) Prior Year 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT	From LOOKUP						
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	81	81	81	81	81	81	81
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	7,552	7,552	7,552	7,552	7,552	7,552	7,552
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	3,845	3,845	3,845	3,845	3,845	3,845	3,845
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	5,287	5,287	5,287	5,287	5,287	5,287	5,287
13	310.2	Power Generation Equipment	12,604	12,604	12,604	12,604	12,604	12,604	12,604
14	311.2	Pumping Equipment	6,894	6,894	6,894	6,894	6,894	6,894	6,894
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	1,695	1,695	1,695	1,695	1,695	1,695	1,695
27	331.4	Transm. & Distribution Mains	39,669	39,669	39,669	39,669	39,669	39,669	39,669
28	333.4	Services	(21)	(21)	(21)	(21)	(21)	(21)	(21)
29	334.4	Meters & Meter Installations	6,571	6,571	6,571	6,571	6,571	6,571	6,571
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	Transportation 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	84,177	84,177	84,177	84,177	84,177	84,177	84,177

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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											
Imperial Mobile Terrace - Water		Explanation: Provide Adjusted UPIS balances by account for the period beginning							Schedule: A-9		
Docket No. 060368-WS		6/30/04 through the year ended 12/31/04							Page: UPIS 4 of 8		
Schedule Year Ended: 2004									Preparer: <name>		
Historic [x] or Projected []											
Line No.	Acct No.	(1) AccountName	(2) Prior Year 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04		
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0	0	0	0	0	0		
3	302.1	Franchises	251	251	251	251	251	251	251		
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	7,000	7,000	7,000	7,000	7,000	7,000	7,000		
7	304.2	Structures & Improvements	20,960	20,960	20,960	20,960	20,960	20,960	20,960		
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	21,261	21,261	21,261	21,261	21,261	21,261	21,261		
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0		
12	309.2	Supply Mains	46,213	46,213	46,213	46,213	46,213	46,213	46,213		
13	310.2	Power Generation Equipment	21,160	21,160	21,160	21,160	21,160	21,160	21,160		
14	311.2	Pumping Equipment	32,331	32,331	32,331	32,331	32,331	32,331	32,331		
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	512	512	512	512	512	512	512		
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	26,127	26,127	26,127	26,127	26,127	26,127	26,127		
27	331.4	Transm. & Distribution Mains	51,098	51,098	51,098	51,098	51,098	51,098	51,202		
28	333.4	Services	499	499	499	499	499	499	499		
29	334.4	Meters & Meter Installations	11,119	11,119	11,119	11,119	11,119	11,119	11,119		
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	238,531	238,531	238,531	238,531	238,531	238,673	238,777		

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Schedule of Water Accumulated Depreciation By Primary Account- 2004										FWS Properties		Florida Public Service Commission	
Depreciation Rates for Water Accounts- 2004													
Imperial Mobile Terrace - Water										This Schedule shows the Commission Authorized Depreciation rates for 2004		Schedule: A-9	
Docket No. 060368-WS												Page: 2b	
Schedule Year Ended: 2004												Preparer: <name>	
Historic [x] or Projected []													
Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04				
1		INTANGIBLE PLANT	From FWS Depn LOOKUP		Monthly Rates								
2	301.1	Organization		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
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%				
5		SOURCE OF SUPPLY & PUMPING PLANT											
6	303.2	Land & Land Rights											
7	304.2	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%				
8	305.2	Collect. & Impound Reservoirs		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
9	306.2	Lake, River & Other Intakes		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
10	307.2	Wells & Springs	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%				
11	308.2	Infiltration Galleries & Tunnels		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
12	309.2	Supply Mains	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%				
13	310.2	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%				
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%				
15	339.2	Other Plant & Misc. Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
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		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
20	320.3	Water Treatment Equipment	4.55%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%				
21	339.3	Other Plant & Misc. Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
22		TRANSMISSION & DISTRIBUTION PLANT											
23	303.4	Land & Land Rights											
24	304.4	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%				
25	311.4	Pumping Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
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%				
32	339.4	Other Plant & Misc. Equipment		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%				
37	340.51	Computer Equipment		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%				
39	342.5	Stores Equipment		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%				
41	344.5	Laboratory Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
42	345.5	Power Operated Equipment		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%				
44	347.5	Miscellaneous Equipment		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%				

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

FWS Properties

Florida Public Service Commission

Imperial Mobile Terrace - Water
 Docket No. 060368-WS

Schedule: A-9
 Page: 6 of 8
 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		53	53	53	53	53	53		
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		59	59	59	59	59	59		
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0		
12	309.2	Supply Mains		110	110	110	110	110	110		
13	310.2	Power Generation Equipment		88	88	88	88	88	88		
14	311.2	Pumping Equipment		135	135	135	135	135	135		
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	1	1		
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		59	59	59	59	59	59		
27	331.4	Transm. & Distribution Mains		95	95	95	95	95	95		
28	333.4	Services		1	1	1	1	1	1		
29	334.4	Meters & Meter Installations		46	46	46	46	46	46		
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		646	646	646	646	647	647	3,878	

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

FWS Properties

Florida Public Service Commission

Imperial Mobile Terrace - Water

=input field

Schedule: A-9

Docket No. 060368-WS

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 or Projected

Line No.	Acct No.	(1) AccountName	FWS Properties						(8) Dec
			(2)	(3) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov	
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	(355)	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	(355)	0

(355)

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

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Schedule of Water Accumulated Depreciation By Primary Account- 2004 Adjusted Accumulated Depreciation Balances- June through December 2004			FWS Properties						Florida Public Service Commission	
Imperial Mobile Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected []			Explanation: Provide Adjusted Accum Depn balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.						Schedule: A-9 Page: 4 of 8 Preparer: <name>	
Line No.	Acct No.	(1) 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	81	82	82	83	83	84	84	
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	7,552	7,605	7,658	7,711	7,764	7,817	7,870	
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	3,845	3,904	3,963	4,022	4,081	4,140	4,199	
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	
12	309.2	Supply Mains	5,287	5,397	5,507	5,617	5,728	5,838	5,948	
13	310.2	Power Generation Equipment	12,604	12,692	12,780	12,869	12,957	13,045	13,133	
14	311.2	Pumping Equipment	6,894	7,029	7,163	7,298	7,433	7,568	7,702	
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	(354)	(354)	
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
22		TRANSMISSION & DISTRIBUTION PLANT								
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	
26	330.4	Distr. Reservoirs & Standpipes	1,695	1,754	1,813	1,871	1,930	1,989	2,048	
27	331.4	Transm. & Distribution Mains	39,669	39,764	39,858	39,953	40,047	40,142	40,236	
28	333.4	Services	(21)	(20)	(19)	(18)	(17)	(16)	(15)	
29	334.4	Meters & Meter Installations	6,571	6,617	6,664	6,710	6,756	6,803	6,849	
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	84,177	84,823	85,469	86,115	86,762	87,053	87,700	
									87,700	

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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

Imperial Mobile 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.

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)
			12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	251	251	251	251	251	251	251	251	251	251	251	251	251	251
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	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
7	304.2	Structures & Improvements	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, Rrver & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261
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	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213
13	310.2	Power Generation Equipment	21,160	21,160	21,160	21,160	21,160	21,160	21,160	21,160	21,160	21,160	21,160	21,160	21,160	21,160
14	311.2	Pumping Equipment	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331
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	512	512	512	512	512	512	512	512	512	512	512	512	512	512
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	1,650	1,650	1,650	1,650	1,650	1,650	1,650
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	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127
27	331.4	Transm. & Distribution Mains	51,202	51,202	51,202	51,202	51,202	51,202	51,202	51,202	51,202	51,202	51,202	51,202	51,202	51,202
28	333.4	Services	499	499	499	499	499	499	499	499	499	499	499	499	499	499
29	334.4	Meters & Meter Installations	11,119	11,119	11,119	11,119	11,119	11,119	11,119	11,119	11,119	11,119	11,119	11,119	11,119	11,119
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	238,777	238,777	238,777	238,777	238,777	238,777	238,777	238,777	240,427	240,427	240,427	240,427	243,179	239,623

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

Florida Public Service Commission

Imperial Mobile 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	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) Monthly Rates May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec
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	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
13	310.2	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
15	339.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16		WATER TREATMENT PLANT													
17	303.3	Land & Land Rights													
18	304.3	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
19	311.3	Pumping Equipment	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%
20	320.3	Water Treatment Equipment	4.55%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%
21	339.3	Other Plant & Misc. Equipment	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	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%
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	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%
42	345.5	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
44	347.5	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	348.5	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

Florida Public Service Commission

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

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

Explanation: Provide the monthly Depreciation Expense for 2005

Line No.	Acct No.	(1) Account Name	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		1	1	1	1	1	1	1	1	1	1	1	1	6
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		53	53	53	53	53	53	53	53	53	53	53	53	635
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		59	59	59	59	59	59	59	59	59	59	59	59	708
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		110	110	110	110	110	110	110	110	110	110	110	110	1,322
13	310.2	Power Generation Equipment		88	88	88	88	88	88	88	88	88	88	88	88	1,058
14	311.2	Pumping Equipment		135	135	135	135	135	135	135	135	135	135	135	135	1,617
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	4	4	4	4	4	21
19	311.3	Pumping Equipment		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	6
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		59	59	59	59	59	59	59	59	59	59	59	59	705
27	331.4	Transm. & Distribution Mains		95	95	95	95	95	95	95	95	95	95	95	100	1,142
28	333.4	Services		1	1	1	1	1	1	1	1	1	1	1	1	12
29	334.4	Meters & Meter Installations		46	46	46	46	46	46	46	46	46	46	46	47	556
30	335.4	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention		0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL		647	647	647	647	647	647	647	651	651	651	651	656	7,789

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

Imperial Mobile 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) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs		0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	(3,781)	0	0	0	0	(3,781)
20	320.3	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services		0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations		0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention		0	0	0	0	0	0	0	0	0	0	0	(186)	(186)
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	(3,781)	0	0	0	(186)	(3,967)

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

Florida Public Service Commission

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

[] =input field

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

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

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

39

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

Florida Public Service Commission

Imperial Mobile 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)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average Balance
			12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	
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	84	85	85	86	86	87	87	88	88	89	89	90	90	87
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	7,870	7,922	7,975	8,028	8,081	8,134	8,187	8,240	8,293	8,346	8,399	8,452	8,505	8,187
8	305.2	Collect & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	4,199	4,258	4,317	4,376	4,435	4,494	4,553	4,612	4,671	4,730	4,789	4,848	4,907	4,553
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	5,948	6,058	6,168	6,278	6,388	6,499	6,609	6,719	6,829	6,939	7,049	7,159	7,270	6,609
13	310.2	Power Generation Equipment	13,133	13,221	13,309	13,398	13,486	13,574	13,662	13,750	13,838	13,927	14,015	14,103	14,191	13,662
14	311.2	Pumping Equipment	7,702	7,837	7,972	8,106	8,241	8,376	8,511	8,645	8,780	8,915	9,049	9,184	9,319	8,511
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	(3,777)	(3,773)	(3,769)	(3,764)	(3,760)	(1,449)
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	(354)	(353)	(353)	(352)	(352)	(351)	(351)	(350)	(350)	(349)	(349)	(348)	(347)	(351)
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	2,048	2,107	2,165	2,224	2,283	2,342	2,400	2,459	2,518	2,577	2,636	2,694	2,753	2,400
27	331.4	Transm. & Distribution Mains	40,236	40,331	40,426	40,521	40,615	40,710	40,805	40,899	40,994	41,089	41,184	41,278	41,378	40,805
28	333.4	Services	(15)	(14)	(13)	(12)	(11)	(10)	(9)	(7)	(6)	(5)	(4)	(3)	(2)	(9)
29	334.4	Meters & Meter Installations	6,849	6,895	6,942	6,988	7,034	7,081	7,127	7,173	7,220	7,266	7,312	7,359	7,219	7,113
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	87,700	88,347	88,994	89,641	90,288	90,935	91,581	92,228	89,098	89,749	90,401	91,052	91,522	90,118
			TRUE												91,522	

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Imperial Mobile Terrace

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Schedule: A-9

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	84	85	85	86	86	87	87	88	88	89	89	90	90	87
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	7,870	7,922	7,975	8,028	8,081	8,134	8,187	8,240	8,293	8,346	8,399	8,452	8,505	8,187
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	4,199	4,258	4,317	4,376	4,435	4,494	4,553	4,612	4,671	4,730	4,789	4,848	4,907	4,553
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	5,948	6,058	6,168	6,278	6,388	6,499	6,609	6,719	6,829	6,939	7,049	7,159	7,270	6,609
13	310.2	Power Generation Equipment	13,133	13,221	13,309	13,398	13,486	13,574	13,662	13,750	13,838	13,927	14,015	14,103	14,191	13,662
14	311.2	Pumping Equipment	7,702	7,837	7,972	8,106	8,241	8,376	8,511	8,645	8,780	8,915	9,049	9,184	9,319	8,511
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	(3,777)	(3,773)	(3,769)	(3,764)	(3,760)	(1,449)
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	(354)	(353)	(353)	(352)	(352)	(351)	(351)	(350)	(350)	(349)	(349)	(348)	(347)	(351)
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	2,048	2,107	2,165	2,224	2,283	2,342	2,400	2,459	2,518	2,577	2,636	2,694	2,753	2,400
27	331.4	Transm. & Distribution Mains	40,236	40,331	40,426	40,521	40,615	40,710	40,805	40,899	40,994	41,089	41,184	41,278	41,378	40,805
28	333.4	Services	(15)	(14)	(13)	(12)	(11)	(10)	(9)	(7)	(6)	(5)	(4)	(3)	(2)	(9)
29	334.4	Meters & Meter Installations	6,849	6,895	6,942	6,988	7,034	7,081	7,127	7,173	7,220	7,266	7,312	7,359	7,219	7,113
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	4	28	58	97	14
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	87,700	88,347	88,994	89,641	90,288	90,935	91,581	92,228	89,098	89,753	90,428	91,110	91,619	90,132
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

7/1/07

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

Florida Public Service Commission

Imperial Mobile 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	251	251	251	251	251	251	251	251	251	251	251	251	251	251
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	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
7	304.2	Structures & Improvements	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261
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	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213
13	310.2	Power Generation Equipment	21,160	21,160	21,160	23,327	23,327	23,327	23,327	23,327	23,327	23,327	23,327	23,327	23,327	22,827
14	311.2	Pumping Equipment	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331
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	512	512	512	512	512	512	512	512	512	512	512	512	512	512
18	304.3	Structures & Improvements	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	2,037	1,680
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	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127
27	331.4	Transm. & Distribution Mains	53,867	53,867	53,867	53,867	53,867	53,867	59,801	59,801	59,801	65,735	65,735	65,735	71,669	59,345
28	333.4	Services	499	499	499	499	499	499	499	499	499	499	499	499	499	499
29	334.4	Meters & Meter Installations	11,206	11,206	11,206	11,206	11,206	11,206	11,781	11,781	11,781	12,356	12,356	12,356	12,931	11,737
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	243,179	243,179	243,179	245,346	245,346	245,346	251,855	251,855	251,855	258,364	258,364	258,364	265,260	250,884

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

Florida Public Service Commission

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

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

Explanation: Provide the monthly Depreciation Expense for 2006

Line No	Acct No	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2006 Total	
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1	1	1	1	1	1	1	1	1	1	1	1	1	6
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	53	53	53	53	55	55	55	55	55	55	55	55	55	648
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	59	59	59	59	59	59	59	59	59	59	59	59	59	708
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	110	110	110	110	110	110	110	110	110	110	110	110	110	1,321
13	310.2	Power Generation Equipment	88	88	97	97	97	97	97	97	97	97	97	97	97	1,148
14	311.2	Pumping Equipment	135	135	135	135	135	135	135	135	135	135	135	135	135	1,617
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	4	4	4	4	4	4	4	4	4	4	4	4	5	52
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	59	59	59	59	59	59	59	59	59	59	59	59	59	706
27	331.4	Transm. & Distribution Mains	100	100	100	100	104	116	116	116	127	127	127	127	139	1,372
28	333.4	Services	1	1	1	1	1	1	1	1	1	1	1	1	1	12
29	334.4	Meters & Meter Installations	47	47	47	47	47	49	49	49	51	51	51	51	54	589
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	656	656	665	665	672	686	686	686	700	700	700	700	715	8,186

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

Florida Public Service Commission

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

=input field

Explanation: Provide Retirements for 2006

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

Line No.	Acct No.	(1) AccountName													(13) Nov	(14) Test Year End Dec	(15) 2006 Total
			(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct				
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	(725)	0	0	(725)	0	0	(725)	(2,175)
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	(455)	0	0	(455)	0	0	(455)	(1,365)
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	(1,180)	0	0	(1,180)	0	0	(1,293)	(3,653)

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

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

Florida Public Service Commission

Imperial Mobile 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	90	91	91	92	93	93	94	94	95	95	96	96	97	94
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	8,505	8,558	8,610	8,663	8,716	8,771	8,825	8,880	8,935	8,989	9,044	9,098	9,153	8,827
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	4,907	4,966	5,025	5,084	5,143	5,202	5,261	5,320	5,379	5,438	5,497	5,556	5,615	5,261
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	7,270	7,380	7,490	7,600	7,710	7,820	7,930	8,040	8,150	8,260	8,370	8,480	8,590	7,930
13	310.2	Power Generation Equipment	14,191	14,279	14,367	14,455	14,543	14,631	14,719	14,807	14,895	14,983	15,071	15,159	15,247	14,758
14	311.2	Pumping Equipment	9,319	9,454	9,588	9,723	9,858	9,992	10,127	10,262	10,397	10,531	10,666	10,801	10,935	10,127
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	(3,760)	(3,756)	(3,752)	(3,748)	(3,744)	(3,739)	(3,735)	(3,731)	(3,726)	(3,722)	(3,718)	(3,713)	(3,709)	(3,704)
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	(347)	(347)	(346)	(346)	(345)	(345)	(344)	(344)	(343)	(343)	(342)	(342)	(341)	(341)
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	2,753	2,812	2,871	2,930	2,988	3,047	3,106	3,165	3,224	3,283	3,341	3,400	3,459	3,106
27	331.4	Transm. & Distribution Mains	41,378	41,478	41,577	41,677	41,777	41,881	41,977	42,077	42,177	42,277	42,377	42,477	42,577	42,677
28	333.4	Services	(2)	(1)	(0)	1	2	3	4	5	6	7	8	9	10	4
29	334.4	Meters & Meter Installations	7,219	7,266	7,313	7,359	7,406	7,453	7,500	7,547	7,594	7,641	7,688	7,735	7,782	7,829
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	91,522	92,178	92,835	93,500	94,165	94,837	95,509	96,181	96,853	97,525	98,197	98,869	99,541	94,460
		TRUE														
																96,055.35

4/10/06

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance
 Imperial Mobile 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	90	91	91	92	93	93	94	94	95	95	96	96	97	94
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	8,505	8,558	8,610	8,663	8,716	8,771	8,825	8,880	8,935	8,989	9,044	9,098	9,153	8,827
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	4,907	4,966	5,025	5,084	5,143	5,202	5,261	5,320	5,379	5,438	5,497	5,556	5,615	5,261
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	7,270	7,380	7,490	7,600	7,710	7,820	7,930	8,040	8,150	8,260	8,370	8,480	8,590	7,930
13	310.2	Power Generation Equipment	14,191	14,279	14,367	14,465	14,562	14,659	14,756	14,853	14,951	15,048	15,145	15,242	15,339	14,758
14	311.2	Pumping Equipment	9,319	9,454	9,588	9,723	9,858	9,992	10,127	10,262	10,397	10,531	10,666	10,801	10,935	10,127
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	(3,760)	(3,755)	(3,752)	(3,748)	(3,744)	(3,739)	(3,735)	(3,731)	(3,726)	(3,722)	(3,718)	(3,713)	(3,821)	(3,743)
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	(347)	(347)	(346)	(346)	(345)	(345)	(344)	(344)	(343)	(343)	(342)	(342)	(341)	(344)
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	2,753	2,812	2,871	2,930	2,988	3,047	3,106	3,165	3,224	3,283	3,341	3,400	3,459	3,106
27	331.4	Transm. & Distribution Mains	41,378	41,478	41,577	41,677	41,777	41,881	41,981	42,081	42,181	42,281	42,381	42,481	42,581	41,354
28	333.4	Services	(2)	(1)	(0)	1	2	3	4	5	6	7	8	9	10	4
29	334.4	Meters & Meter Installations	7,219	7,266	7,313	7,359	7,406	7,453	7,500	7,547	7,594	7,641	7,688	7,735	7,782	7,087
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	97	136	175	218	260	316	375	434	493	552	611	669	807	396
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	91,619	92,314	93,010	93,718	94,425	95,154	94,718	95,463	96,208	95,786	96,545	97,303	96,862	94,856
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	251	251	251	251	251	251	251	251	251	251	251	251	251	251
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	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
7	304.2	Structures & Improvements	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960	20,960
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261
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	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213	46,213
13	310.2	Power Generation Equipment	23,327	23,327	23,327	23,327	23,327	23,327	23,327	23,327	23,327	23,327	23,327	23,327	23,327	23,327
14	311.2	Pumping Equipment	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331	32,331
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	512	512	512	512	512	512	512	512	512	512	512	512	512	512
18	304.3	Structures & Improvements	2,037	2,037	2,037	2,231	2,231	2,231	2,425	2,425	2,425	2,619	2,619	2,619	2,813	2,365
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	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127	26,127
27	331.4	Transm. & Distribution Mains	71,669	71,669	71,669	73,897	73,897	73,897	76,125	76,125	76,125	78,353	78,353	78,353	80,581	75,439
28	333.4	Services	499	499	499	499	499	499	499	499	499	499	499	499	499	499
29	334.4	Meters & Meter Installations	12,931	12,931	12,931	13,371	13,371	13,371	13,811	13,811	13,811	14,251	14,251	14,251	14,691	13,676
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	265,260	265,260	265,260	268,122	268,122	268,122	270,984	270,984	270,984	273,846	273,846	273,846	276,708	270,104

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

Florida Public Service Commission

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

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

Florida Public Service Commission

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

Explanation: Provide the monthly Depreciation Expense for 2007

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

Line No.	Acct No.	(1) AccountName	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total
1		INTANGIBLE PLANT													
2	301.1	Organization	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	6
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	55	55	55	55	55	55	55	55	55	55	55	55	655
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	59	59	59	59	59	59	59	59	59	59	59	59	709
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	110	110	110	110	110	110	110	110	110	110	110	110	1,320
13	310.2	Power Generation Equipment	97	97	97	97	97	97	97	97	97	97	97	97	1,166
14	311.2	Pumping Equipment	135	135	135	135	135	135	135	135	135	135	135	135	1,617
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	5	5	6	6	6	6	6	6	6	7	7	7	75
19	311.3	Pumping Equipment	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	6
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	59	59	59	59	59	59	59	59	59	59	59	59	706
27	331.4	Transm. & Distribution Mains	139	139	143	143	143	148	148	148	152	152	152	156	1,762
28	333.4	Services	1	1	1	1	1	1	1	1	1	1	1	1	12
29	334.4	Meters & Meter Installations	54	54	56	56	56	58	58	58	59	59	59	61	687
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT													
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	715	715	721	721	721	728	728	728	735	735	735	741	8,721.70
															8,721.70

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

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

Input field
Explanation: Provide Retirements for 2007

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

Line No.	Acct No.	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	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	(56)	0	0	(56)	0	0	(56)	0	0	(56)	(224)
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	(272)	0	0	(272)	0	0	(272)	0	0	(272)	(1,088)
28	333.4	Services		0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations		0	0	(341)	0	0	(341)	0	0	(341)	0	0	(341)	(1,364)
30	335.4	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention		0	0	0	0	0	0	0	0	0	0	0	0	0
32	338.4	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	(669)	0	0	(669)	0	0	(669)	0	0	(669)	(2,676)

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Schedule of Water Accumulated Depreciation By Primary Account- 2007													Florida Public Service Commission			
Adjustments to Accumulated Depreciation-2007																
Imperial Mobile Terrace - Water													Schedule: A-9			
Docket No. 060368-W5													Page: 8 of 8			
Schedule Year Ended: 2007													Preparer: <name>			
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.																
=input field																
Line No	Acct No	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Total 2007
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

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

Imperial Mobile 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.

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	97	97	98	98	99	99	100	100	101	101	102	102	103	100
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	9,153	9,208	9,262	9,317	9,371	9,426	9,480	9,535	9,590	9,644	9,699	9,753	9,808	9,480
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	5,615	5,675	5,734	5,793	5,852	5,911	5,970	6,029	6,088	6,147	6,206	6,265	6,324	5,970
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	8,590	8,700	8,810	8,920	9,030	9,141	9,251	9,361	9,471	9,581	9,691	9,801	9,911	9,251
13	310.2	Power Generation Equipment	15,339	15,437	15,534	15,631	15,728	15,825	15,922	16,020	16,117	16,214	16,311	16,408	16,506	15,922
14	311.2	Pumping Equipment	10,935	11,070	11,205	11,340	11,474	11,609	11,744	11,878	12,013	12,148	12,283	12,417	12,552	11,744
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	(3,821)	(3,816)	(3,811)	(3,861)	(3,855)	(3,849)	(3,899)	(3,892)	(3,886)	(3,935)	(3,928)	(3,922)	(3,970)	(3,880)
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	(341)	(340)	(340)	(339)	(339)	(338)	(338)	(337)	(337)	(336)	(336)	(335)	(335)	(338)
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	3,459	3,518	3,577	3,636	3,694	3,753	3,812	3,871	3,930	3,989	4,047	4,106	4,165	3,812
27	331.4	Transm. & Distribution Mains	40,575	40,714	40,853	40,724	40,867	41,010	40,886	41,033	41,181	41,061	41,212	41,364	41,248	40,979
28	333.4	Services	10	11	12	13	14	15	16	17	19	20	21	22	23	16
29	334.4	Meters & Meter Installations	6,443	6,497	6,551	6,266	6,322	6,377	6,094	6,151	6,209	5,927	5,987	6,046	5,766	6,203
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	96,055.35	96,770	97,485	97,537	98,258	98,979	99,038	99,766	100,494	100,560	101,294	102,029	102,101	99,259
			TRUE												TRUE	

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance
 Imperial Mobile 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	97	97	98	98	99	99	100	100	101	101	102	102	103	100
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	9,153	9,208	9,262	9,317	9,371	9,426	9,480	9,535	9,590	9,644	9,699	9,753	9,808	9,480
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	5,615	5,675	5,734	5,793	5,852	5,911	5,970	6,029	6,088	6,147	6,206	6,265	6,324	5,970
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	8,590	8,700	8,810	8,920	9,030	9,141	9,251	9,361	9,471	9,581	9,691	9,801	9,911	9,251
13	310.2	Power Generation Equipment	15,339	15,437	15,534	15,631	15,728	15,825	15,922	16,020	16,117	16,214	16,311	16,408	16,506	15,922
14	311.2	Pumping Equipment	10,935	11,070	11,205	11,340	11,474	11,609	11,744	11,878	12,013	12,148	12,283	12,417	12,552	11,744
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	(3,821)	(3,816)	(3,811)	(3,806)	(3,801)	(3,796)	(3,791)	(3,786)	(3,781)	(3,776)	(3,771)	(3,766)	(3,761)	(3,756)
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	(341)	(340)	(340)	(339)	(339)	(338)	(338)	(337)	(337)	(336)	(336)	(335)	(335)	(334)
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	3,459	3,518	3,577	3,636	3,694	3,753	3,812	3,871	3,930	3,989	4,047	4,106	4,165	3,812
27	331.4	Transm. & Distribution Mains	40,575	40,714	40,853	40,724	40,867	41,010	40,886	41,033	41,181	41,061	41,212	41,364	41,248	40,979
28	333.4	Services	10	11	12	13	14	15	16	17	19	20	21	22	23	16
29	334.4	Meters & Meter Installations	6,443	6,497	6,551	6,266	6,322	6,377	6,094	6,151	6,209	5,927	5,987	6,046	5,766	6,203
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	807	947	1,091	1,242	1,398	1,559	1,724	1,892	2,063	2,240	2,420	2,602	2,788	1,752
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	96,862	97,717	98,576	98,779	99,656	100,538	100,762	101,658	102,557	102,800	103,714	104,631	104,889	101,011
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Contributions in Aid of Construction by Classification- 2004 June through December CIAC Balances per Books- 2004								Florida Public Service Commission		
Imperial Mobile Terrace - Water Docket No. 060368-W/S Schedule Year Ended: 2004 Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>		271 <input type="text"/> 6413 FWS Imperial Mobile 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.						Schedule: A-12 Page: 2 of Preparer:		
Line No.	(1) Description	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04		
Cash CIAC:										
1	Water Treatment Equipment	0	0	0	0	0	0	0		
2	Meter Fees	0	0	0	0	0	0	0		
3	Main Extension Charge	0	0	0	0	0	0	0		
4	Service Installation Fees	0	0	0	0	0	0	0		
5	Total Cash CIAC	0	0	0	0	0	0	0		
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0		
7	T&D Mains	0	0	0	0	0	0	0		
8	Services	0	0	0	0	0	0	0		
9	Meters/Meter Installation	0	0	0	0	0	0	0		
10	Hydrants	0	0	0	0	0	0	0		
11	Total Property CIAC	0	0	0	0	0	0	0		
12	Total Water CIAC	0	0	0	0	0	0	0		

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Schedule of Water Contributions in Aid of Construction by Classification- 2005													Florida Public Service Commission		
CIAC Balances per Books- 2005															
Imperial Mobile Terrace - Water		271	6413	FWS	Imperial Mobile Terrace - Water								Schedule:	A-12	
Docket No. 060368-WS		Explanation: Provide the CIAC Balances by month by Classification for 2005										Page:	2 of		
Schedule Year Ended: 2005												Preparer:			
Historic [x] or Projected []															
Line No.	Description	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SWA

SWA

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance
 Imperial Mobile Terrace
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-12
 Page: 2 of 5
 Preparer: Robert M. Griffin

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

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

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

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

CIAC Balances per Books - 2006

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

271 6413 FWS Imperial Mobile Terrace - Water
 Explanation: Provide the CIAC Balances by month by Classification for 2006

Florida Public Service Commission

Schedule: A-12
 Page: 2 of
 Preparer:

Line No	Description	(2)	(3)	(4)	(5)	(6)	(7)
		12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06
Cash CIAC:							
1	Water Treatment Equipment	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0
Property CIAC:							
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0
8	Services	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0

SS

SS

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

Florida Public Service Commission

Imperial Mobile 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	55,490	NA
2004			
35	Additions	1,379	NA
36	Adjustments	0	NA
37	12/31/04 Balance	56,869	NA
2005			
38	Additions	1,379	NA
39	Adjustments	0	NA
40	12/31/05 Balance	58,248	NA
2006			
41	Additions	0	NA
42	Adjustments	0	NA
43	12/31/06 Balance	58,248	NA
2007			
44	Additions	0	NA
45	Adjustments	0	NA
46	12/31/07 Balance	58,248	NA

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

CONVERT AMENDATORY ORDER BALANCES

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

Florida Public Service Commission

Schedule: A-12
 Page:
 Preparer:

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

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

	Cronin Jackson 06/30/04	Amendatory Order Adjustment	Allocation to match Amendatory Order Total @ 6/30/04	Categories-lines 22 to 35 below
Cash CIAC:	H. LOOKUP			
1 Capacity Charges 271.1	2,619		2,619	Water Treatment Equipment
2 Meter Fees	1,803		1,803	Meter Fees
3 CIAC-1999 Acquisition	50,314		50,314	Water Treatment Equipment
4 Unclaimed Refunds	5		5	Water Treatment Equipment
5 Main Ext Charge	749		749	Main Extension Charge
6 Serv Install Charge	0		0	Service Installation Charge
7 Total Cash CIAC	55,490	0	55,490	
Property CIAC 271.5:	271.5			
8 Dist Res & Standpipes	330.4		0	Dist Res & Standpipes
9 T&D Mains	331.4		0	T&D Mains
10 Services	333.4		0	Services
11 Meter/Meter Installation	334.4		0	Meter/Meter Installation
21 Hydrants	335.4		0	Hydrants
22 Total Property CIAC	0	0	0	
23 Total Water CIAC	55,490	0	55,490	Estimated Split see 6/20 message to J Miller

should be--> 55,490 0 <diff

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

Line No.	Description	Amendatory Order Balances as Calculated
	Cash CIAC:	
24	Water Treatment Equipment	52,938
25	Meter Fees	1,803
26	Main Extension Charge	749
27	Service Installation Fees	0
28	Total Cash CIAC	55,490
	Property CIAC:	
29	Dist Res & Standpipes	0
30	T&D Mains	0
31	Services	0
32	Meter/Meter Installation	0
33	Hydrants	0
34	Total Property CIAC	0
35	Total Water CIAC	55,490

TRUE

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CIAC Amendatory Order Balances as of 6/30/04								Florida Public Service Commission	
Imperial Mobile Terrace - Water								Schedule: A-12	
Docket No. 060368-WS								Page: 5 of 8	
Schedule Year Ended: 2004								Preparer:	
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>									
Explanation: Provide the CIAC Balances by month by Classification based on amounts in the PSC's Amendatory Order									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04	
Cash CIAC:									
1	Water Treatment Equipment	52,938	52,938	52,938	52,938	52,938	52,938	52,938	
2	Meter Fees	1,803	1,803	1,803	1,803	1,803	1,803	1,803	
3	Main Extension Charge	749	749	749	749	749	749	749	
4	Service Installation Fees	0	0	0	0	0	0	0	
5	Total Cash CIAC	55,490	55,490	55,490	55,490	55,490	55,490	55,490	
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	55,490	55,490	55,490	55,490	55,490	55,490	55,490	
TRUE									

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Schedule of Water Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission	
CIAC Additions - July through December 2004									
								=input field	
Imperial Mobile Terrace - Water								Schedule: A-12	
Docket No. 060368-WS								Page: 6 of 8	
Schedule Year Ended: 2004								Preparer:	
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.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
Line No.	Description	July	Aug	Sep	Oct	Nov	Dec		
Cash CIAC:		CIAC acct							
1	Capacity Charges 271.1	320	0	0	0	700	0		
2	Meter Fees	334	0	0	0	90	0		
3	CIAC-1999 Acquisition								
4	Unclaimed Refunds								
5	Main Ext Charge	331	0	0	0	143	0		
6	Serv Install Charge	333	0	0	0	446	0		
7	Total Cash CIAC		0	0	0	1,379	0		
Property CIAC 271.5:									
8	Dist Res & Standpipes								
9	T&D Mains								
10	Services								
11	Meter/Meter Installation								
21	Hydrants								
22	Total Property CIAC		0	0	0	0	0		
23	Total Water CIAC		0	0	0	1,379	0		

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

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Schedule of Water Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission	
Adjusted CIAC Balances- June through December 2004								Schedule:	A-12
Imperial Mobile Terrace - Water								Page:	4 of 8
Docket No. 060368-WS								Preparer:	
Schedule Year Ended: 2004									
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>									
Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.									
Line No.	Description	(1) 06/30/04	(2) 07/31/04	(3) 08/31/04	(4) 09/30/04	(5) 10/31/04	(6) 11/30/04	(7) 12/31/04	
Cash CIAC:									
1	Water Treatment Equipment	52,938	52,938	52,938	52,938	52,938	53,638	53,638	
2	Meter Fees	1,803	1,803	1,803	1,803	1,803	1,893	1,893	
3	Main Extension Charge	749	749	749	749	749	892	892	
4	Service Installation Fees	0	0	0	0	0	446	446	
5	Total Cash CIAC	55,490	55,490	55,490	55,490	55,490	56,869	56,869	
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	55,490	55,490	55,490	55,490	55,490	56,869	56,869	
								TRUE	

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Schedule of Water Contributions in Aid of Construction by Classification - 2005		Florida Public Service Commission														
CIAC Additions - 2005		Schedule: A-12														
Imperial Mobile Terrace - Water		Page: 6 of 8														
Docket No. 060368-WS		Preparer:														
Schedule Year Ended: 2005																
Historic [X] or Projected []																
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
																Jan
1	Cash CIAC:															
2	Water Treatment Equipment	320	0	0	0	0	0	700	0	0	0	0	0	0	0	
3	Meter Fees	334	0	0	0	0	0	90	0	0	0	0	0	0	0	
4	Main Extension Charge	331	0	0	0	0	0	143	0	0	0	0	0	0	0	
5	Service Installation Fees	333	0	0	0	0	0	446	0	0	0	0	0	0	0	
	Total Cash CIAC	0	0	0	0	0	0	1,379	0	0	0	0	0	0	0	
6	Property CIAC:															
7	Dist Reservoirs & Standpipes															
8	T&D Mains															
9	Services															
10	Meters/Meter Installation Hydrants															
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	1,379	0	0	0	0	0	0	1,379	
<p>Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2005</p>																
<p>Schedule of Water Contributions in Aid of Construction by Classification - 2005</p>																
<p>Imperial Mobile Terrace - Water</p>																
<p>Docket No. 060368-WS</p>																
<p>Schedule Year Ended: 2005</p>																
<p>Historic [X] or Projected []</p>																
1	Cash CIAC:															
2	Water Treatment Equipment															
3	Meter Fees															
4	Main Extension Charge															
5	Service Installation Fees															
	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	Property CIAC:															
7	Dist Reservoirs & Standpipes															
8	T&D Mains															
9	Services															
10	Meters/Meter Installation Hydrants															
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	

Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	Test Year End Average Balance
1	Cash CIAC	53,638	53,638	53,638	53,638	53,638	53,638	54,338	54,338	54,338	54,338	54,338	54,338	54,015
2	Water Fees	1,893	1,893	1,893	1,893	1,893	1,893	1,983	1,983	1,983	1,983	1,983	1,983	1,942
3	Main Extension Charge	892	892	892	892	892	892	1,035	1,035	1,035	1,035	1,035	1,035	969
4	Service Installation Fees	446	446	446	446	446	446	892	892	892	892	892	892	686
5	Total Cash CIAC	56,869	56,869	56,869	56,869	56,869	56,869	58,248	58,248	58,248	58,248	58,248	58,248	57,612
6	Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0
8	T&I Mains	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
10	Meters/Meter Installation Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	56,869	56,869	56,869	56,869	56,869	56,869	58,248	58,248	58,248	58,248	58,248	58,248	57,612

Schedule of Water Contributions in Aid of Construction by Classification- 2005
 Imperial Mobile Terrace - Water
 Docket No. 060368-WS
 Explanation: Provide Adjusted CIAC balances by account for 2005
 Schedule Year Ended: 2005
 Historic [x] or Projected []
 Schedule: A-12
 Page: 4 of 8
 Preparer: _____
 Florida Public Service Commission

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance
Imperial Mobile Terrace
Docket No. 060368-WS
 Test Year Ending 12/31/05

Schedule: A-12
 Page: 3 of 5
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	53,638	53,638	53,638	53,638	53,638	53,638	54,338	54,338	54,338	54,338	54,338	54,338	54,338	54,015
2	Meter Fees	1,893	1,893	1,893	1,893	1,893	1,893	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,942
3	Main Extension Charge	892	892	892	892	892	892	1,035	1,035	1,035	1,035	1,035	1,035	1,035	969
4	Service Installation Fees	446	446	446	446	446	446	892	892	892	892	892	892	892	686
5	Total Cash CIAC	56,869	56,869	56,869	56,869	56,869	56,869	58,248	58,248	58,248	58,248	58,248	58,248	58,248	57,612
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	56,869	56,869	56,869	56,869	56,869	56,869	58,248	58,248	58,248	58,248	58,248	58,248	58,248	57,612
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Contributions in Aid of Construction by Classification- 2006														Florida Public Service Commission		
CIAC Additions - 2006														Schedule: A-12		
Imperial Mobile Terrace - Water														Page: 6 of 8		
Docket No. 060368-WS														Preparer:		
Schedule Year Ended: 2006														Explanation: Provide a Schedule showing additions to CIAC during 2006		
Historic [x] or Projected [x]																
Line No.	Description	(1)	(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	
	Cash CIAC	CIAC acct														
1	Water Treatment Equipment	320	0	0	0	0	0	0	0	0	0	0	0	0	0	these rows are extracted from the FWS456CIAC tab
2	Meter Fees	334	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Main Extension Charge	331	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	Service Installation Fees	333	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	
	Property CIAC:															
6	Dist Reservoirs & Standpipes														0	
7	T&D Mains														0	
8	Services														0	
9	Meters/Meter Installation														0	
10	Hydrants														0	
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	
Schedule of Water Contributions in Aid of Construction by Classification- 2006														Florida Public Service Commission		
Adjustments to CIAC-2006														Schedule: A-12		
Imperial Mobile Terrace - Water														Page: 8 of 8		
Docket No. 060368-WS														Preparer:		
Schedule Year Ended: 2006														Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2006		
Historic [x] or Projected [x]																
Line No.	AccountName	(1)	(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	
	Cash CIAC:															
1	Water Treatment Equipment														0	
2	Meter Fees														0	
3	Main Extension Charge														0	
4	Service Installation Fees														0	
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	
	Property CIAC:															
6	Dist Reservoirs & Standpipes														0	
7	T&D Mains														0	
8	Services														0	
9	Meters/Meter Installation														0	
10	Hydrants														0	
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	

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Schedule of Water Contributions in Aid of Construction by Classification - 2006												Florida Public Service Commission			
Adjusted CIAC Balances - 2006												Schedule: A-12			
Imperial Mobile Terrace - Water												Page: 4 of 8			
Docket No. 060358-WS												Preparer:			
Schedule Year Ended: 2006															
Historic [X] or Projected []															
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	12/31/06	Average Balance
Explanation: Provide Adjusted CIAC balances by account for 2006															
1	Cash CIAC:														
2	Water Treatment Equipment	54,338	54,338	54,338	54,338	54,338	54,338	54,338	54,338	54,338	54,338	54,338	54,338	54,338	54,338
3	Meter Fees	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983
4	Main Extension Charge	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035
5	Service Installation Fees	892	892	892	892	892	892	892	892	892	892	892	892	892	892
	Total Cash CIAC	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248
6	Property CIAC:														
7	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	T&D Mains	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
	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248
														TRUE	58,248

65a

65a

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Imperial Mobile Terrace

Docket No. 060368-WS

Test Year Ending 12/31/06

Schedule: A-12

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	54,338	54,338	54,338	54,338	54,338	54,338	54,338	54,338	54,338	54,338	54,338	54,338	54,338	54,338
2	Meter Fees	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983
3	Main Extension Charge	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035
4	Service Installation Fees	892	892	892	892	892	892	892	892	892	892	892	892	892	892
5	Total Cash CIAC	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248
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	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248
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

Schedule of Water Contributions in Aid of Construction by Classification- 2007														Florida Public Service Commission		
CIAC Additions - 2007														Schedule: A-12		
Imperial Mobile Terrace - Water														Page: 6 of 8		
Docket No. 060368-WS														Preparer:		
Schedule Year Ended: 2007																
Historic <input type="checkbox"/> or Projected <input checked="" type="checkbox"/>																
Explanation: Provide a Schedule showing additions to CIAC during 2007																
Line No.	Description	(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) Total	(14)	
Cash CIAC:		CIAC add														
1	Water Treatment Equipment	[Redacted]												0		
2	Meter Fees	[Redacted]												0		
3	Main Extension Charge	[Redacted]												0		
4	Service Installation Fees	[Redacted]												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	[Redacted]												0		
7	T&D Mains	[Redacted]												0		
8	Services	[Redacted]												0		
9	Meters/Meter Installation	[Redacted]												0		
10	Hydrants	[Redacted]												0		
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Schedule of Water Contributions in Aid of Construction by Classification- 2007														Florida Public Service Commission		
Adjustments to CIAC-2007														Schedule: A-12		
Imperial Mobile Terrace - Water														Page: 8 of 8		
Docket No. 060368-WS														Preparer:		
Schedule Year Ended: 2007																
Historic <input type="checkbox"/> or Projected <input checked="" type="checkbox"/>																
Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2007																
Line No.	Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total		
Cash CIAC:																
1	Water Treatment Equipment	[Redacted]												0		
2	Meter Fees	[Redacted]												0		
3	Main Extension Charge	[Redacted]												0		
4	Service Installation Fees	[Redacted]												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	[Redacted]												0		
7	T&D Mains	[Redacted]												0		
8	Services	[Redacted]												0		
9	Meters/Meter Installation	[Redacted]												0		
10	Hydrants	[Redacted]												0		
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

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Schedule of Water Contributions in Aid of Construction by Classification- 2007													Florida Public Service Commission		
Adjusted CIAC Balances- 2007													Schedule: A-12		
Imperial Mobile Terrace - Water													Page: 4 of 8		
Docket No. 060368-WYS													Preparer:		
Schedule Year Ended: 2007															
Historic <input type="checkbox"/> or Projected <input checked="" type="checkbox"/>															
Explanation: Provide Adjusted CIAC balances by account for 2007															
Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	54,338	54,338	54,338	54,338	54,338	54,338	54,338	54,338	54,338	54,338	54,338	54,338	54,338	54,338
2	Meter Fees	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983
3	Main Extension Charge	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035
4	Service Installation Fees	892	892	892	892	892	892	892	892	892	892	892	892	892	892
5	Total Cash CIAC	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248
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	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248
													TRUE		
													4 yr FALSE		

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Imperial Mobile Terrace

Docket No. 060368-WS

Test Year Ending 12/31/07

Schedule: A-12

Page 5 of 5

Preparer: Robert M. Griffin

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

Line No	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	54,338	54,338	54,338	54,338	54,338	54,338	54,338	54,338	54,338	54,338	54,338	54,338	54,338	54,338
2	Meter Fees	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983
3	Main Extension Charge	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035
4	Service Installation Fees	892	892	892	892	892	892	892	892	892	892	892	892	892	892
5	Total Cash CIAC	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248
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	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248
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

Schedule of Water Amortization of CIAC by Classification- 2005													Florida Public Service Commission			
Accum Amort CIAC Balances per Books- 2005																
Imperial Mobile Terrace - Water		272		6413		FWS		Imperial Mobile Terrace - Water				Schedule: A-14				
Docket No. 060368-WS		Explanation: Provide the Amort of CIAC Balances per books by month by Classification													Page: 2 of 2	
Schedule Year Ended: 2005		for the year ended 12/31/05.													Preparer:	
Historic [x] or Projected []																
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
		12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	Test Year End 12/31/05	Average Balance	
Cash CIAC:																
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Property CIAC:																
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

090

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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.

Schedule of Water Amortization of CIAC by Classification - 2006		Florida Public Service Commission	
Imperial Mobile Terrace - Water	272	FWS	6413
Docket No. 060368-WS	Imperial Mobile Terrace - Water		
Schedule Year Ended: 2006	Explanation: Provide the Amort of CIAC Balances by month by Classification		
Historic [x] or Projected [x]	for the year ended 12/31/06		
Preparer:			
Page:	2 of 2		
Schedule:	A-14		

Line	No.	Description	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06
1		Water Treatment Equipment	0	0	0	0	0	0
2		Meter Fees	0	0	0	0	0	0
3		Main Extension Charge	0	0	0	0	0	0
4		Service Installation Fees	0	0	0	0	0	0
5		Total Cash CIAC	0	0	0	0	0	0
Property CIAC:								
6		Dist Reservoirs & Standpipes	0	0	0	0	0	0
7		T&D Mains	0	0	0	0	0	0
8		Services	0	0	0	0	0	0
9		Meters/Meter Installation	0	0	0	0	0	0
10		Hydrants	0	0	0	0	0	0
11		Total Property CIAC	0	0	0	0	0	0
12		Total Water CIAC	0	0	0	0	0	0

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

Florida Public Service Commission

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

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
23	Additions		NA
24	Adjustments		NA
25	12/31/00 Balance		NA
2001			
26	Additions		NA
27	Adjustments		NA
28	12/31/01 Balance		NA
2002			
29	Additions		NA
30	Adjustments		NA
31	12/31/02 Balance		NA
2003			
32	Additions		NA
33	Adjustments		NA
34	06/30/04 Amend. Order Balance	45,918	NA
2004			
35	Additions	949	NA
36	Adjustments	0	NA
37	12/31/04 Balance	46,867	NA
2005			
38	Additions	1,951	NA
39	Adjustments	0	NA
40	12/31/05 Balance	48,818	NA
2006			
41	Additions	1,979	NA
42	Adjustments	0	NA
43	12/31/06 Balance	50,797	NA
2007			
44	Additions	1,959	NA
45	Adjustments	0	NA
46	12/31/07 Balance	52,757	NA

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

Schedule of Water Amortization of CIAC by Classification- 2004								Florida Public Service Commission	
Amort of CIAC Amendatory Order Balances as of 6/30/04								Schedule: A-14	
Imperial Mobile Terrace - Water								Page: 2, wrk-1	
Docket No. 060388-WS								Preparer:	
Schedule Year Ended: 2004									
Historic [x] or Projected []									
Explanation: Provide the Accumulated Amort of CIAC Balances as of 6/30/04 by Classification based on amounts in the PSC's Amendatory Order Issued February 27, 2006									
Line No.	Description	(1) 06/30/04	(2) 07/31/04	(3) 08/31/04	(4) 09/30/04	(5) 10/31/04	(6) 11/30/04	(7) 12/31/04	(8)
Cash CIAC:									
1	Water Treatment Equipment	45,918	45,918	45,918	45,918	45,918	45,918	45,918	
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	45,918	45,918	45,918	45,918	45,918	45,918	45,918	
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	45,918	45,918	45,918	45,918	45,918	45,918	45,918	

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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		
Imperial Mobile Terrace - Water				Page:		
Docket No. 060368-WS				Preparer:		
Schedule Year Ended: 2004						
Historic [x] or Projected []						
<input type="text"/> =input field Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates and calculate composite rates based on methodology employed by Cronin Jackson for Annual Reports (see 12/21/04 calculation)						
				Annual Depn Rate	Monthly Dep'n Rate	
Categories lines to below						
Cash CIAC:						
1	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)	3.36%	0.28%	
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)	3.36%	0.28%	
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)	3.36%	0.28%	
4	Main Ext Charge	271.3	Main Extension Charge acct 331.4	2.22%	0.19%	
5	Serv Install Charge	271.3	Service Installation Charge acct 333.4	2.50%	0.21%	
6	Meter Fees	271.3	Meter Fees acct 334.4	5.00%	0.42%	
7	Total Cash CIAC					
Contributed Property						
8	Dist Res & Standpipe	330.4		2.70%	0.23%	
9	T&D Mains	331.4		2.22%	0.19%	
10	Services	333.4		2.50%	0.21%	
11	Meters/Meter Installation	334.4		5.00%	0.42%	
12	Hydrants	335.4		2.22%	0.19%	

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Composite Rate Calculation:		UPIS Balance 6/30/04			2004 Depreciation Rate		Annual			
			Adjusted Bal	Conlr Prop	For Comp Calc	Annual	Monthly	Depreciation Expense		
1	INTANGIBLE PLANT	INTANGIBLE PLANT								
2	Organization	301.1	0			0.00%				
3	Franchises	302.1	251			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	7,000			0.00%				
7	Structures & Improvements	304.2	20,960		20,960	3.03%	0.25%	635		
8	Collect. & Impound Reservoirs	305.2	0			0.00%				
9	Lake, River & Other Intakes	306.2	0			0.00%				
10	Wells & Springs	307.2	21,261		21,261	3.33%	0.28%	708		
11	Infiltration Galleries & Tunnels	308.2	0			0.00%				
12	Supply Mains	309.2	46,213		46,213	2.86%	0.24%	1,322		
13	Power Generation Equipment	310.2	21,160		21,160	5.00%	0.42%	1,058		
14	Pumping Equipment	311.2	32,331		32,331	5.00%	0.42%	1,617		
15	Other Plant & Misc. Equipment	339.2	0			0.00%				
16	WATER TREATMENT PLANT					0.00%				
17	Land & Land Rights	303.3	512			0.00%				
18	Structures & Improvements	304.3	0		0	3.03%	0.25%	0		
19	Pumping Equipment	311.3	0			0.00%				
20	Water Treatment Equipment	320.3	0		0	4.55%	0.38%	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			0.00%				
26	Distr. Reservoirs & Standpipes	330.4	26,127	0	26,127	2.70%	0.23%	705		
27	Transm. & Distribution Mains	331.4	51,098	0	51,098	2.22%	0.19%	1,134		
28	Services	333.4	499	0	499	2.50%	0.21%	12		
29	Meters & Meter Installations	334.4	11,119	0	11,119	5.00%	0.42%	556		
30	Hydrants	335.4	0	0	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			0.00%				
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				230,768			7,148	Composite Rate 3.36%	
					TRUE					

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		Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data									
Line No	Description			Annual Depr Rate	Mo Depr Rate						
	Cash CIAC:										
64	Water Treatment Equipment			3.36%	0.28%						
65	Meter Fees			5.00%	0.42%						
66	Main Extension Charge			2.22%	0.19%						
67	Service Installation Fees			2.50%	0.21%						
	Property CIAC:										
68	Dist Res & Standpipe			2.70%	0.23%						
69	T&D Mains			2.22%	0.19%						
70	Services			2.50%	0.21%						
71	Meters/Meter Installation			5.00%	0.42%						
72	Hydrants			2.22%	0.19%						

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Schedule of Water Amortization of CIAC by Classification- 2004 Adjusted CIAC Balances- June through December 2004								Florida Public Service Commission		
Imperial Mobile 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	52,938	52,938	52,938	52,938	52,938	53,638	53,638		
2	Meter Fees	1,803	1,803	1,803	1,803	1,803	1,893	1,893		
3	Main Extension Charge	749	749	749	749	749	892	892		
4	Service Installation Fees	0	0	0	0	0	446	446		
5	Total Cash CIAC	55,490	55,490	55,490	55,490	55,490	56,869	56,869		
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	55,490	55,490	55,490	55,490	55,490	56,869	56,869		
Schedule of Water Amortization of CIAC by Classification- 2004 CIAC Amortization Rates - July through December 2004								Florida Public Service Commission		
Imperial Mobile 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	3.36%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%		
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%		
Property CIAC:										
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%		
7	T&D Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		
8	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%		
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		
10	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		

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Schedule of Water Amortization of CIAC by Classification- 2004									Florida Public Service Commission	
CIAC Amortization - July through December 2004									Schedule: A-14	
Imperial Mobile Terrace - Water									Page: 2, wrk-4	
Docket No. 060368-WS									Preparer:	
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.										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Line No.	Description	July	Aug	Sep	Oct	Nov	Dec	2004 Total		
Cash CIAC:										
1	Water Treatment Equipment	148	148	148	148	150	150	893		
2	Meter Fees	8	8	8	8	8	8	46		
3	Main Extension Charge	1	1	1	1	2	2	9		
4	Service Installation Fees	0	0	0	0	1	1	2		
5	Total Cash CIAC	157	157	157	157	161	161	949		
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	157	157	157	157	161	161	949		
Schedule of Water Amortization of CIAC by Classification- 2004									Florida Public Service Commission	
Adjustments to CIAC- July through December 2004									Schedule: A-14	
Imperial Mobile Terrace - Water									Page: 2, wrk-5	
Docket No. 060368-WS									Preparer:	
Schedule Year Ended: 2004										
Historic [x] or Projected []										
Explanation: Provide Adjustments to CIAC Ammendatory Order balances other than changes resulting from CIAC Additions for 2004										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Line No.	Description	July	Aug	Sep	Oct	Nov	Dec	2004 Total		
Cash CIAC:										
1	Water Treatment Equipment									
2	Meter Fees									
3	Main Extension Charge									
4	Service Installation Fees									
5	Total Cash CIAC	0	0	0	0	0	0	0		
Property CIAC:										
6	Dist Reservoirs & Standpipes									
7	T&D Mains									
8	Services									
9	Meters/Meter Installation									
10	Hydrants									
11	Total Property CIAC	0	0	0	0	0	0	0		
12	Total Water CIAC	0	0	0	0	0	0	0		

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Schedule of Water Amortization of CIAC by Classification- 2004									Florida Public Service Commission	
Adjusted Amortization of CIAC Balances- June through December 2004									Schedule:	A-14
Imperial Mobile Terrace - Water									Page:	2, wrk-8
Docket No. 060368-WS									Preparer:	
Schedule Year Ended: 2004									Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 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.	
Historic [x] or Projected []										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Line	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	45,918	46,066	46,214	46,362	46,510	46,660	46,811		
2	Meter Fees	0	8	15	23	30	38	46		
3	Main Extension Charge	0	1	3	4	6	7	9		
4	Service Installation Fees	0	0	0	0	0	1	2		
5	Total Cash CIAC	45,918	46,075	46,232	46,389	46,546	46,707	46,867		
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	45,918	46,075	46,232	46,389	46,546	46,707	46,867		

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CALCULATE CIAC AMORTIZATION RATES		input field		Florida Public Service Commission	
Schedule of Water Amortization of CIAC by Classification, 2005 Calculate Amortization Rates for Calendar Year 2005		Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates		Schedule: A-12	
Imperial Mobile Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [X] or Projected []				Preparer:	
		Categories-lines to below	Annual Depn Rate	Monthly Depn Rate	
1	Cash CIAC:				
2	Capacity Charges	Water Treatment Equip (see Composite Calc)	3.36%	0.28%	
3	CIAC-1999 Acquisition	Water Treatment Equip (see Composite Calc)	3.36%	0.28%	
4	Unclaimed Refunds	Main Extension Charge	2.22%	0.19%	
5	Main Ext Charge	Service Installation Charge	2.50%	0.21%	
6	Serv Install Charge	Meter Fees	5.00%	0.42%	
7	Meter Fees				
	Total Cash CIAC				
8	Contributed Property				
9	Dist Res & Standpipe		2.70%	0.23%	
10	T&D Mains		2.22%	0.19%	
11	Services		2.50%	0.21%	
12	Meters/Meter Installation		5.00%	0.42%	
	Hydrants		2.22%	0.19%	

Composite Rate Calculation:		UPIS Balance 12/31/04			Depreciation Rate		Depreciation
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense
1	INTANGIBLE PLANT						
2	Organization	301.1	0		0.00%		
3	Franchises	302.1	251		2.50%		
4	Other Plant & Misc. Equipment	339.1	0		0.00%		
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	Land & Land Rights	303.2	7,000		0.00%		
7	Structures & Improvements	304.2	20,960	20,960	3.03%	0.25%	635
8	Collect. & Impound Reservoirs	305.2	0		0.00%		
9	Lake, River & Other Intakes	306.2	0		0.00%		
10	Wells & Springs	307.2	21,261	21,261	3.33%	0.28%	708
11	Infiltration Galleries & Tunnels	308.2	0		0.00%		
12	Supply Mains	309.2	46,213	46,213	2.86%	0.24%	1,322
13	Power Generation Equipment	310.2	21,160	21,160	5.00%	0.42%	1,058
14	Pumping Equipment	311.2	32,331	32,331	5.00%	0.42%	1,617
15	Other Plant & Misc. Equipment	339.2	0		0.00%		
16	WATER TREATMENT PLANT						
17	Land & Land Rights	303.3	512		0.00%		
18	Structures & Improvements	304.3	0	0	3.03%	0.25%	0
19	Pumping Equipment	311.3	0		0.00%		
20	Water Treatment Equipment	320.3	142	142	4.55%	0.38%	6
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		0.00%		
26	Distr. Reservoirs & Standpipes	330.4	26,127	26,127	2.70%	0.23%	705
27	Transm. & Distribution Mains	331.4	51,202	51,202	2.22%	0.19%	1,137
28	Services	333.4	499	499	2.50%	0.21%	12
29	Meters & Meter Installations	334.4	11,119	11,119	5.00%	0.42%	556
30	Hydrants	335.4	0	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 Equipment	343.5	0		0.00%		
41	Laboratory Equipment	344.5	0		0.00%		
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			231,014			7,756
				TRUE			3.36%

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Line No.	Description	Annual Depr. Rate	Mo Depr. Rate
64	Cash CIAC:		
65	Water Treatment Equipment	3.36%	0.28%
66	Meter Fees	5.00%	0.42%
67	Main Extension Charge	2.22%	0.19%
	Service Installation Fees	2.50%	0.21%
	Property CIAC:		
68	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%

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

Schedule of Water Amortization of CIAC by Classification- 2005													Florida Public Service Commission		
Adjusted CIAC Balances- 2005													Schedule:	A-12	
Imperial Mobile Terrace - Water													Page:	4 of 8	
Docket No. 060368-WS													Preparer:		
Schedule Year Ended: 2005													Explanation: Provide Adjusted CIAC balances by account for 2005		
Historic [x] or Projected []															
Line No.	Description	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	53,638	53,638	53,638	53,638	53,638	53,638	54,338	54,338	54,338	54,338	54,338	54,338	54,338	54,015
2	Meter Fees	1,893	1,893	1,893	1,893	1,893	1,893	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,942
3	Main Extension Charge	892	892	892	892	892	892	1,035	1,035	1,035	1,035	1,035	1,035	1,035	969
4	Service Installation Fees	446	446	446	446	446	446	892	892	892	892	892	892	892	686
5	Total Cash CIAC	56,869	56,869	56,869	56,869	56,869	56,869	58,248	58,248	58,248	58,248	58,248	58,248	58,248	57,612
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	56,869	56,869	56,869	56,869	56,869	56,869	58,248	58,248	58,248	58,248	58,248	58,248	58,248	57,612

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

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Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
11	Total Property CIAC														
12	Total Water CIAC		161	161	161	161	161	164	164	164	164	164	164	164	1,951
	CIAC Amortization- 2005		0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.39%
Imperial Mobile Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []															
Explanation: Provide a Schedule showing additions to CIAC during 2005 from the date of Acquisition															
Florida Public Service Commission Schedule: A-14 Page: 2, wrk-4 Preparer:															
=input field															
1	Cash CIAC:														
1	Water Treatment Equipment		150	150	150	150	150	152	152	152	152	152	152	152	1,815
2	Meter Fees		8	8	8	8	8	8	8	8	8	8	8	8	97
3	Main Extension Charge		2	2	2	2	2	2	2	2	2	2	2	2	22
4	Service Installation Fees		1	1	1	1	1	2	2	2	2	2	2	2	18
5	Total Cash CIAC		161	161	161	161	161	164	164	164	164	164	164	164	1,951
6	Property CIAC:														
6	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		161	161	161	161	161	164	164	164	164	164	164	164	1,951
Schedule of Water Amortization of CIAC by Classification- 2005 Adjustments to CIAC Amort Bal-2005															
Imperial Mobile Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []															
Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2005															
Florida Public Service Commission Schedule: A-14 Page: 2, wrk-5 Preparer:															
=input field															
1	Cash CIAC:														
1	Water Treatment Equipment														0
2	Meter Fees														0
3	Main Extension Charge														0
4	Service Installation Fees														0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
6	Property CIAC:														
6	Dist Reservoirs & Standpipes														0
7	T&D Mains														0
8	Services														0
9	Meters/Meter Installation														0
10	Hydrants														0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Amortization of CIAC by Classification- 2005 Adjusted Accumulated Amortization of CIAC Balances- 2005													Florida Public Service Commission			
Imperial Mobile Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []													Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month average.			Schedule: A-14 Page: 2, wrk-8 Preparer:
Line No.	Description	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance	
1	Cash CIAC:															
1	Water Treatment Equipment	46,811	46,961	47,111	47,261	47,411	47,561	47,713	47,865	48,017	48,169	48,321	48,473	48,625	47,715	
2	Meter Fees	46	54	62	69	77	85	94	102	110	118	127	135	143	94	
3	Main Extension Charge	9	10	12	14	15	17	19	21	23	25	27	29	30	19	
4	Service Installation Fees	2	3	4	5	6	7	8	10	12	14	16	18	20	9	
5	Total Cash CIAC	46,867	47,028	47,188	47,349	47,509	47,670	47,834	47,998	48,162	48,326	48,490	48,654	48,818	47,838	
	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	46,867	47,028	47,188	47,349	47,509	47,670	47,834	47,998	48,162	48,326	48,490	48,654	48,818	47,838	
														TRUE		

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Imperial Mobile 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	46,811	46,961	47,111	47,261	47,411	47,561	47,713	47,865	48,017	48,169	48,321	48,473	48,625	47,715
2	Meter Fees	46	54	62	69	77	85	94	102	110	118	127	135	143	94
3	Main Extension Charge	9	10	12	14	15	17	19	21	23	25	27	29	30	19
4	Service Installation Fees	2	3	4	5	6	7	8	10	12	14	16	18	20	9
5	Total Cash	46,867	47,028	47,188	47,349	47,509	47,670	47,834	47,998	48,162	48,326	48,490	48,654	48,818	47,838
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	46,867	47,028	47,188	47,349	47,509	47,670	47,834	47,998	48,162	48,326	48,490	48,654	48,818	47,838
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

Schedule: A-12
 Page:
 Preparer:

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

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

						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)		3.34%	0.00%
2	CIAC-1999 Acquisition	271.3		Water Treatment Equip (see Composite Calc)		3.34%	0.00%
3	Unclaimed Refunds	271.3		Water Treatment Equip (see Composite Calc)		3.34%	0.00%
4	Main Ext Charge	271.3		Main Extension Charge	acct 331.4	2.22%	0.24%
5	Serv Install Charge	271.3		Service Installation Charge	acct 333.4	2.50%	0.21%
6	Meter Fees	271.3		Meter Fees	acct 334.4	5.00%	0.42%
7	Total Cash CIAC						
Contributed Property							
8	Dist Res & Standpipe	271.2				2.70%	0.23%
9	T&D Mains	330.4				2.22%	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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Line No.	Description	Annual Depr Rate	Mo Depr Rate
	Cash CIAC:		
64	Water Treatment Equipment	3.34%	0.00%
65	Meter Fees	5.00%	0.42%
66	Main Extension Charge	2.22%	0.24%
67	Service Installation Fees	2.50%	0.21%
	Property CIAC:		
68	Dist Res & Standpipe	2.70%	0.23%
69	T&D Mains	2.22%	0.19%
70	Services	2.50%	0.21%
71	Meters/Meter Installation	5.00%	0.42%
72	Hydrants	2.22%	0.19%

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

CALCULATE CIAC AMORTIZATION RATES Beginning May 2006 (Start Guideline Lives)					
Schedule of Water Amortization of CIAC by Classification- 2006 Calculate Amortization Rates for Calendar Year 2005				Florida Public Service Commission	
Imperial Mobile Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x]				Schedule: A-12 Page: Preparer:	
=input field Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates					
				Annual Depn Rate	Monthly Dep'n Rate
Categories-lines to below					
Cash CIAC:					
1	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)	3.39%	0.28%
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)	3.39%	0.28%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)	3.39%	0.28%
4	Main Ext Charge	271.3	Main Extension Charge acct 331.4	2.33%	0.19%
5	Serv Install Charge	271.3	Service Installation Charge acct 333.4	2.50%	0.21%
6	Meter Fees	271.3	Meter Fees acct 334.4	5.00%	0.42%
7	Total Cash CIAC				
Contributed Property					
8	Dist Res & Standpipe	330.4		2.70%	0.23%
9	T&D Mains	331.4		2.33%	0.19%
10	Services	333.4		2.50%	0.21%
11	Meters/Meter Installation	334.4		5.00%	0.42%
12	Hydrants	335.4		2.22%	0.19%

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		3.39%	0.28%
65	Meter Fees		5.00%	0.42%
66	Main Extension Charge		2.33%	0.19%
67	Service Installation Fees		2.50%	0.21%
	Property CIAC:			
68	Dist Res & Standpipe		2.70%	0.23%
69	T&D Mains		2.33%	0.19%
70	Services		2.50%	0.21%
71	Meters/Meter Installation		5.00%	0.42%
72	Hydrants		2.22%	0.19%

Schedule of Water Amortization of CIAC by Classification- 2006														Florida Public Service Commission		
Adjusted CIAC Balances- 2006														Schedule: A-12		
Imperial Mobile Terrace - Water Docket No. 060368-WS														Page: 4 of 8		
Explanation: Provide Adjusted CIAC balances by account for 2006														Preparer:		
Schedule Year Ended: 2006																
Historic [x] or Projected [x]																
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance	
Cash CIAC:																
1	Water Treatment Equipment	54,338	54,338	54,338	54,338	54,338	54,338	54,338	54,338	54,338	54,338	54,338	54,338	54,338	54,338	54,338
2	Meter Fees	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983
3	Main Extension Charge	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035
4	Service Installation Fees	892	892	892	892	892	892	892	892	892	892	892	892	892	892	892
5	Total Cash CIAC	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248
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	0	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	0
9	Meters/Meter Installation	0	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	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248	58,248
Schedule of Water Amortization of CIAC by Classification- 2006														Florida Public Service Commission		
CIAC Amortization Rates - 2006														Schedule: A-14		
Imperial Mobile Terrace - Water Docket No. 060368-WS														Page: 2, wrk-3		
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories for 2006														Preparer:		
Schedule Year Ended: 2006																
Historic [x] 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	(15) Guideline Rates	(16) Guideline Lives
Cash CIAC:																
1	Water Treatment Equipment		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%	3.39%
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	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%	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%	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%	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%	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%	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%	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%	0.19%	2.22%

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Schedule of Water Amortization of CIAC by Classification- 2006															Florida Public Service Commission			
CIAC Amortization- CIAC Balances x Amort Rates- 2006																		
Imperial Mobile Terrace - Water		=input field													Schedule: A-14			
Docket No. 060368-WS		Explanation: Provide a Schedule showing additions to CIAC during 2006													Page: 2, wrk-4			
Schedule Year Ended: 2006		from the date of Acquisition													Preparer:			
Historic [x] or Projected [x]																		
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		151	151	151	151	154	154	154	154	154	154	154	154	154	1,834		
2	Meter Fees		8	8	8	8	8	8	8	8	8	8	8	8	8	99		
3	Main Extension Charge		2	2	2	2	2	2	2	2	2	2	2	2	2	24		
4	Service Installation Fees		2	2	2	2	2	2	2	2	2	2	2	2	2	22		
5	Total Cash CIAC		163	163	163	163	166	166	166	166	166	166	166	166	166	1,979		
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		163	163	163	163	166	166	166	166	166	166	166	166	166	1,979		
			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%	3.40%		
Schedule of Water Amortization of CIAC by Classification- 2006															Florida Public Service Commission			
Adjustments to CIAC Amort Bal-2006																		
Imperial Mobile Terrace - Water		=input field													Schedule: A-14			
Docket No. 060368-WS		Explanation: Provide Adjustments to CIAC Amortatory Order balances other than													Page: 2, wrk-5			
Schedule Year Ended: 2006		changes resulting from CIAC Additions for 2006													Preparer:			
Historic [x] or Projected [x]																		
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 Adjusted Accum Amort of CIAC Balances- 2006													Florida Public Service Commission		
Imperial Mobile Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x]													Schedule: A-14 Page: 2, wrk-8 Preparer:		
Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average.															
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year End 12/31/06	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	48,625	48,777	48,928	49,079	49,231	49,384	49,538	49,691	49,845	49,998	50,152	50,306	50,459	49,539
2	Meter Fees	143	151	160	168	176	184	193	201	209	217	226	234	242	193
3	Main Extension Charge	30	32	34	36	38	40	42	44	46	48	50	52	54	42
4	Service Installation Fees	20	21	23	25	27	29	31	33	34	36	38	40	42	31
5	Total Cash CIAC	48,818	48,982	49,145	49,309	49,472	49,638	49,803	49,969	50,135	50,300	50,466	50,632	50,797	49,805
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	48,818	48,982	49,145	49,309	49,472	49,638	49,803	49,969	50,135	50,300	50,466	50,632	50,797	49,805
														50,797	

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance
 Imperial Mobile Terrace
 Docket No. 060368-WS
 Test Year Ending 12/31/06

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	48,625	48,777	48,928	49,079	49,231	49,384	49,538	49,691	49,845	49,998	50,152	50,306	50,459	49,539
2	Meter Fees	143	151	160	168	176	184	193	201	209	217	226	234	242	193
3	Main Extension Charge	30	32	34	36	38	40	42	44	46	48	50	52	54	42
4	Service Installation Fees	20	21	23	25	27	29	31	33	34	36	38	40	42	31
5	Total Cash	48,818	48,982	49,145	49,309	49,472	49,638	49,803	49,969	50,135	50,300	50,466	50,632	50,797	49,805
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	48,818	48,982	49,145	49,309	49,472	49,638	49,803	49,969	50,135	50,300	50,466	50,632	50,797	49,805
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

CALCULATE CIAC AMORTIZATION RATES- January thru December 2007

Schedule of Water Amortization of CIAC by Classification- 2007
 Calculate Amortization Rates for Calendar Year 2005

Florida Public Service Commission

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

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

Schedule: A-12
 Page:
 Preparer:

Annual
 Depn
 Rate

Monthly
 Dep'n
 Rate

Categories-lines to below

				Annual Depn Rate	Monthly Dep'n Rate
	Cash CIAC				
1	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)	3.33%	0.28%
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)	3.33%	0.28%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)	3.33%	0.28%
4	Main Ext Charge	271.3	Main Extension Charge acct 331.4	2.33%	0.24%
5	Serv Install Charge	271.3	Service Installation Charge acct 333.4	2.50%	0.21%
6	Meter Fees	271.3	Meter Fees acct 334.4	5.00%	0.42%
7	Total Cash CIAC				
	Contributed Property	271.2			
8	Dist Res & Standpipe	330.4		2.70%	0.23%
9	T&D Mains	331.4		2.33%	0.19%
10	Services	333.4		2.50%	0.21%
11	Meters/Meter Installation	334.4		5.00%	0.42%
12	Hydrants	335.4		2.22%	0.19%

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Composite Rate Calculation:			UPIS Balance 12/31/06			Depreciation Rate		Depreciation
			Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense
1	INTANGIBLE PLANT							
2	Organization	301.1	0			2.50%		
3	Franchises	302.1	251			2.50%		
4	Other Plant & Misc. Equipment	339.1	0			0.00%		
5	SOURCE OF SUPPLY & PUMPING PLANT							
6	Land & Land Rights	303.2	7,000			0.00%		
7	Structures & Improvements	304.2	20,960	20,960		3.13%	0.26%	655
8	Collect. & Impound Reservoirs	305.2	0			2.00%		
9	Lake, River & Other Intakes	306.2	0			2.50%		
10	Wells & Springs	307.2	21,261	21,261		3.33%	0.28%	709
11	Infiltration Galleries & Tunnels	308.2	0			2.50%		
12	Supply Mains	309.2	46,213	46,213		2.86%	0.24%	1,320
13	Power Generation Equipment	310.2	23,327	23,327		5.00%	0.42%	1,166
14	Pumping Equipment	311.2	32,331	32,331		5.00%	0.42%	1,617
15	Other Plant & Misc. Equipment	339.2	0			5.56%		
16	WATER TREATMENT PLANT							
17	Land & Land Rights	303.3	512			0.00%		
18	Structures & Improvements	304.3	2,037	2,037		3.13%	0.26%	64
19	Pumping Equipment	311.3	0			5.00%		
20	Water Treatment Equipment	320.3	142	142		4.55%	0.38%	6
21	Other Plant & Misc. Equipment	339.3	0			5.56%		
22	TRANSMISSION & DISTRIBUTION PLANT							
23	Land & Land Rights	303.4	0			0.00%		
24	Structures & Improvements	304.4	0	0		3.13%	0.26%	0
25	Pumping Equipment	311.4	0			5.00%		
26	Distr. Reservoirs & Standpipes	330.4	26,127	0	26,127	2.70%	0.23%	706
27	Transm. & Distribution Mains	331.4	71,669	0	71,669	2.33%	0.19%	1,667
28	Services	333.4	499	0	499	2.50%	0.21%	12
29	Meters & Meter Installations	334.4	12,931	0	12,931	5.00%	0.42%	647
30	Hydrants	335.4	0	0	0	2.22%	0.19%	0
31	Backflow Prevention	336.4	0			6.67%		
32	Other Plant & Misc. Equipment	339.4	0	0	0	4.00%	0.33%	0
33	GENERAL PLANT							
34	Land & Land Rights	303.5	0			0.00%		
35	Structures & Improvements	304.5	0			2.50%		
36	Office Furniture & Equipment	340.5	0			6.67%		
37	Computer Equipment	340.51	0			16.67%		
38	Transportation Equipment	341.5	0			16.67%		
39	Stores Equipment	342.5	0			5.56%		
40	Tools, Shop & Garage Equipment	343.5	0			6.25%		
41	Laboratory Equipment	344.5	0			6.67%		
42	Power Operated Equipment	345.5	0			8.33%		
43	Communication Equipment	346.5	0			10.00%		
44	Miscellaneous Equipment	347.5	0			6.67%		
45	Other Tangible Plant	348.5	0			10.00%		
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization				257,497			8,569
					TRUE			Composite Rate 3.33%

1/b

		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					3.33%	0.28%				
65	Meter Fees					5.00%	0.42%				
66	Main Extension Charge					2.33%	0.24%				
67	Service Installation Fees					2.50%	0.21%				
	Property CIAC:										
68	Dist Res & Standpipe					2.70%	0.23%				
69	T&D Mains					2.33%	0.19%				
70	Services					2.50%	0.21%				
71	Meters/Meter Installation					5.00%	0.42%				
72	Hydrants					2.22%	0.19%				

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Schedule of Water Amortization of CIAC by Classification - 2007		Florida Public Service Commission													
Imperial Mobile Terrace - Water		Schedule: A-14													
Docket No. 060368-WS		Page: 2, wrk-4													
Schedule Year Ended: 2007		Preparer:													
Historic [] or Projected [X]															
Line No.	(1) Description	(2) Explanation: Provide a Schedule showing additions to CIAC during 2007													
		(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	Cash CIAC:														
2	Water Treatment Equipment	151	151	151	151	151	151	151	151	151	151	151	151	151	1,808
3	Meter Fees	8	8	8	8	8	8	8	8	8	8	8	8	8	99
4	Main Extension Charge	2	2	2	2	2	2	2	2	2	2	2	2	2	30
5	Service Installation Fees	2	2	2	2	2	2	2	2	2	2	2	2	2	22
	Total Cash CIAC	163	163	163	163	163	163	163	163	163	163	163	163	163	1,959
6	Property CIAC:														
7	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	T&D Mains	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
	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	163	163	163	163	163	163	163	163	163	163	163	163	163	1,959
		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%	3.36%
Schedule of Water Amortization of CIAC by Classification - 2007		Florida Public Service Commission													
Imperial Mobile Terrace - Water		Schedule: A-14													
Docket No. 060368-WS		Page: 2, wrk-5													
Schedule Year Ended: 2007		Preparer:													
Historic [] or Projected [X]															
Line No.	(1) Description	(2) Explanation: Provide Adjustments to CIAC Amortization Order balances other than changes resulting from CIAC Additions for 2007													
		(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	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
	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Property CIAC:														
7	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	T&D Mains	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
	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Amortization of CIAC by Classification- 2007 Adjusted Accum Amort of CIAC Balances- 2007												Florida Public Service Commission			
Imperial Mobile Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [X]												Schedule: A-14		Page: 2, wrk-8	
Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average.												Preparer:			
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	50,459	50,610	50,760	50,911	51,062	51,213	51,363	51,514	51,665	51,815	51,966	52,117	52,267	51,363
2	Meter Fees	242	251	259	267	275	284	292	300	308	317	325	333	341	292
3	Main Extension Charge	54	57	59	62	64	67	69	71	74	76	79	81	84	69
4	Service Installation Fees	42	44	46	47	49	51	53	55	57	59	60	62	64	53
5	Total Cash CIAC	50,797	50,961	51,124	51,287	51,450	51,614	51,777	51,940	52,104	52,267	52,430	52,593	52,757	51,777
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	50,797	50,961	51,124	51,287	51,450	51,614	51,777	51,940	52,104	52,267	52,430	52,593	52,757	51,777

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	50,459	50,610	50,760	50,911	51,062	51,213	51,363	51,514	51,665	51,815	51,966	52,117	52,267	51,363
2	Meter Fees	242	251	259	267	275	284	292	300	308	317	325	333	341	292
3	Main Extension Charge	54	57	59	62	64	67	69	71	74	76	79	81	84	69
4	Service Installation Fees	42	44	46	47	49	51	53	55	57	59	60	62	64	53
5	Total Cash	50,797	50,961	51,124	51,287	51,450	51,614	51,777	51,940	52,104	52,267	52,430	52,593	52,757	51,777
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	50,797	50,961	51,124	51,287	51,450	51,614	51,777	51,940	52,104	52,267	52,430	52,593	52,757	51,777
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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