

12/13/2006 17:42

ORIGINAL

Interlachen Lake/Park Manor - Water

Docket No. 060368-WS

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

Putnam County, Florida

Rate Base Workpapers

Utility Plant in Service

Accumulated Depreciation

CIAC

Accumulated Amortization of CIAC

DOCUMENT NUMBER - DATE

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

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

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

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
Amendatory Order Balances	58	58	N/A	N/A
CIAC Additions	59	59	N/A	N/A
Adjustments	60	60	N/A	N/A
Adjusted CIAC Balances	61	61	N/A	N/A
2005				
CIAC Additions	62	62	62	62
Adjustments	62	62	62	62
Adjusted CIAC Balances	63 a,b	63 a,b	63 a,b	63 a,b
2006				
CIAC Additions	64	64	64	64
Adjustments	64	64	64	64
Adjusted CIAC Balances	65 a,b	65 a,b	65 a,b	65 a,b
2007				
CIAC Additions	66	66	66	66
Adjustments	66	66	66	66
Adjusted CIAC Balances	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
Amendatory Order Balances	73	73	N/A	N/A
Calculate Amort Rates eff 6/30/04	74-76	74-76	N/A	N/A
CIAC Balances	77	77	N/A	N/A
Amortization Rates	77	77	N/A	N/A
Amortization Expense	78	78	N/A	N/A
Adjustments	78	78	N/A	N/A
2004 Monthly Balances	79	79	N/A	N/A
2005				
Calculate Amort Rates eff 1/1/05	80-82	80,81	80-82	80,81
CIAC Balances	83	83	83	83
Amortization Rates	83	83	83	83
Amortization Expense	84	84	84	84
Adjustments	84	84	84	84
2005 Monthly Balances	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
Calculate Amort Rates eff 5/1/06	89-91	89,90	N/A	N/A
CIAC Balances	92	92	92	92
Amortization Rates	92	92	92	92
Amortization Expense	93	93	93	93
Adjustments	93	93	93	93
2006 Monthly Balances	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
CIAC Balances	98	98	98	98
Amortization Rates	98	98	98	98
Amortization Expense	99	99	99	99
Adjustments	99	99	99	99
2006 Monthly Balances	100 a,b	100 a,b	100 a,b	100 a,b

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

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Schedule of Water Plant in Service By Primary Account- 2004 June through December Balances- 2004								Florida Public Service Commission	
Interlachen Lake/Park Manor - Water		101 [input field] 6441 FWS		Interlachen Lake/Park Manor - Water				Schedule: A-5	
Docket No. 060368-WS		Explanation: Provide UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc.						Page: 2 of 8	
Schedule Year Ended: 2004		through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.						Preparer: <name>	
Historic [x] or Projected []									
Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
33		GENERAL PLANT							
34	303.5	Land & Land Rights	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	0

Schedule of Water Plant in Service By Primary Account- 2005		Florida Public Service Commission														
Monthly UPIS Balances per Books- 2005		Schedule: A-5														
Interlachen Lake/Park Manor - 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														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Plant in Service By Primary Account

Test Year Average balance
 Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

Florida Public Service Commission

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

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

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

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

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Schedule of Water Plant in Service By Primary Account- 2006							Florida Public Service Commission	
Monthly UPIS Balances per Books- 2006								
Interlachen Lake/Park Manor - Water		101	6441	FWS	Interlachen Lake/Park Manor - Water		Schedule:	A-5
Docket No. 060368-WS		Explanation: Provide UPIS balances by account for the period beginning 12/31/05					Page:	5 of 8
Schedule Year Ended: 2006		through 12/31/06, and 13 month Average.					Preparer:	<name>
Historic [] or Projected [x]								
Line No.	Acct No.	(1) AccountName	(2) Prior Year 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	5,089
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	2,500
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	24,161
14	311.2	Pumping Equipment	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	0	0	0	0	0	4,306
18	304.3	Structures & Improvements	0	0	0	0	0	16,181
19	311.3	Pumping Equipment	0	0	0	0	0	9,019
20	320.3	Water Treatment Equipment	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	23,297
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	53,266
28	333.4	Services	0	0	0	0	0	1,756
29	334.4	Meters & Meter Installations	0	0	0	0	0	18,896
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	4,140
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	976
46		TOTAL	0	0	0	0	0	163,588

5

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

Florida Public Service Commission

Interlachen Lake/Park Manor
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		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance	<u> </u>	<u> </u>
2001			
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance	<u> </u>	<u> </u>
2002			
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance	<u> </u>	<u> </u>
2003			
42	Additions		
43	Retirements		
44	Adjustments		
45	06/30/04 Amend. Order Balance	<u>142,149</u>	<u>53,771</u>
2004			
46	Additions	1,025	0
47	Retirements	(711)	0
48	Adjustments	0	0
49	12/31/04 Balance	<u>142,463</u>	<u>53,771</u>
2005			
50	Additions	20,414	4,025
51	Retirements	(6,266)	(1,114)
52	Adjustments	3,223	353
53	12/31/05 Balance	<u>159,834</u>	<u>57,035</u>
2006			
54	Additions	38,633	30,500
55	Retirements	(5,394)	(5,371)
56	Adjustments	8,124	890
57	12/31/06 Balance	<u>201,196</u>	<u>83,054</u>
2007			
58	Additions	12,752	6,000
59	Retirements	(2,732)	(852)
60	Adjustments	3,983	436
61	12/31/07 Balance	<u>215,199</u>	<u>88,638</u>

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

6

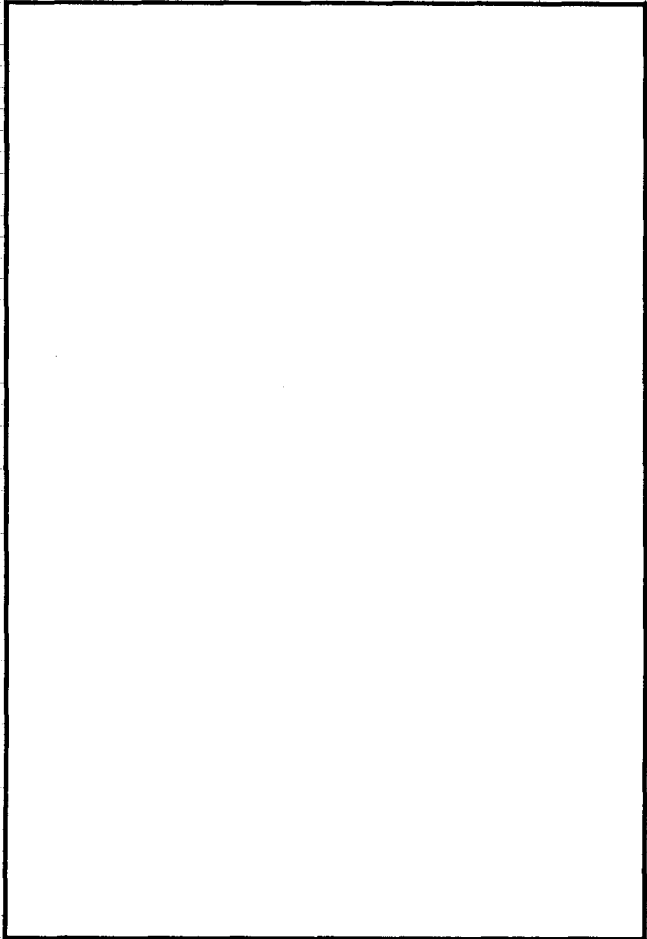
Schedule of Water Plant in Service By Primary Account- 2004 Amendatory Order Balances as of 6/30/04								Florida Public Service Commission	
Interlachen Lake/Park Manor - Water		=input field						Schedule: A-5	
Docket No. 060368-WS		Explanation: Provide UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc.						Page: 5 of 8	
Schedule Year Ended: 2004		The balances as of 6/30/04 should be from the PSC's Amendatory Order issued Feb 27, 2006.						Preparer: <name>	
Historic [x] or Projected []									
Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT	Lookup from Amend Order						
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	5,089	5,089	5,089	5,089	5,089	5,089	5,089
8	305.2	Collect. & Impound Reservoirs	16,181	16,181	16,181	16,181	16,181	16,181	16,181
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0
10	307.2	Wells & Springs	2,500	2,500	2,500	2,500	2,500	2,500	2,500
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	24,161	24,161	24,161	24,161	24,161	24,161	24,161
14	311.2	Pumping Equipment	3,945	3,945	3,945	3,945	3,945	3,945	3,945
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	4,306	4,306	4,306	4,306	4,306	4,306	4,306
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	5,075	5,075	5,075	5,075	5,075	5,075	5,075
26	330.4	Distr. Reservoirs & Standpipes	23,297	23,297	23,297	23,297	23,297	23,297	23,297
27	331.4	Transm. & Distribution Mains	41,186	41,186	41,186	41,186	41,186	41,186	41,186
28	333.4	Services	1,756	1,756	1,756	1,756	1,756	1,756	1,756
29	334.4	Meters & Meter Installations	14,653	14,653	14,653	14,653	14,653	14,653	14,653
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	142,149	142,149	142,149	142,149	142,149	142,149	142,149

Schedule of Water Plant in Service By Primary Account- 2004 CWIP to Plant -July through December 2004								Florida Public Service Commission			
Interlachen Lake/Park Manor - 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									
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									
											976
46		TOTAL		0	0	0	0	976	49	1,025	

49 CWIP @ acquisition

Schedule of Water Plant in Service By Primary Account- 2004 Retirements-July through December 2004								Florida Public Service Commission	
		=input field						Schedule: A-5	
Interlachen Lake/Park Manor - Water		Explanation: Provide Retirements that were physically made						Page: 7 of 8	
Docket No. 060368-WS		after the date of Acquisition 6/30/04.						Preparer: <name>	
Schedule Year Ended: 2004									
Historic [x] or Projected []									
Line No.	Acct No.	(1) AccountName	(2)	(3) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec
1		INTANGIBLE PLANT							
2	301.1	Organization							
3	302.1	Franchises							
4	339.1	Other Plant & Misc. Equipment							
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights							
7	304.2	Structures & Improvements							
8	305.2	Collect. & Impound Reservoirs							
9	306.2	Lake, River & Other Intakes							
10	307.2	Wells & Springs							
11	308.2	Infiltration Galleries & Tunnels							
12	309.2	Supply Mains							
13	310.2	Power Generation Equipment							
14	311.2	Pumping Equipment							
15	339.2	Other Plant & Misc. Equipment							
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights							
18	304.3	Structures & Improvements							
19	311.3	Pumping Equipment							
20	320.3	Water Treatment Equipment							
21	339.3	Other Plant & Misc. Equipment							
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights							
24	304.4	Structures & Improvements							
25	311.4	Pumping Equipment							
26	330.4	Distr. Reservoirs & Standpipes							
27	331.4	Transm. & Distribution Mains							
28	333.4	Services							
29	334.4	Meters & Meter Installations							
30	335.4	Hydrants							
31	336.4	Backflow Prevention							
32	339.4	Other Plant & Misc. Equipment							
33		GENERAL PLANT							
34	303.5	Land & Land Rights							
35	304.5	Structures & Improvements							
36	340.5	Office Furniture & Equipment							
37	340.51	Computer Equipment							
38	341.5	Transportation Equipment							
39	342.5	Stores Equipment							
40	343.5	Tools, Shop & Garage Equipment							
41	344.5	Laboratory Equipment							
42	345.5	Power Operated Equipment							
43	346.5	Communication Equipment							
44	347.5	Miscellaneous Equipment							
45	348.5	Other Tangible Plant							
(711)									
42	TOTAL			0	0	0	0	(711)	0
(711)									

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



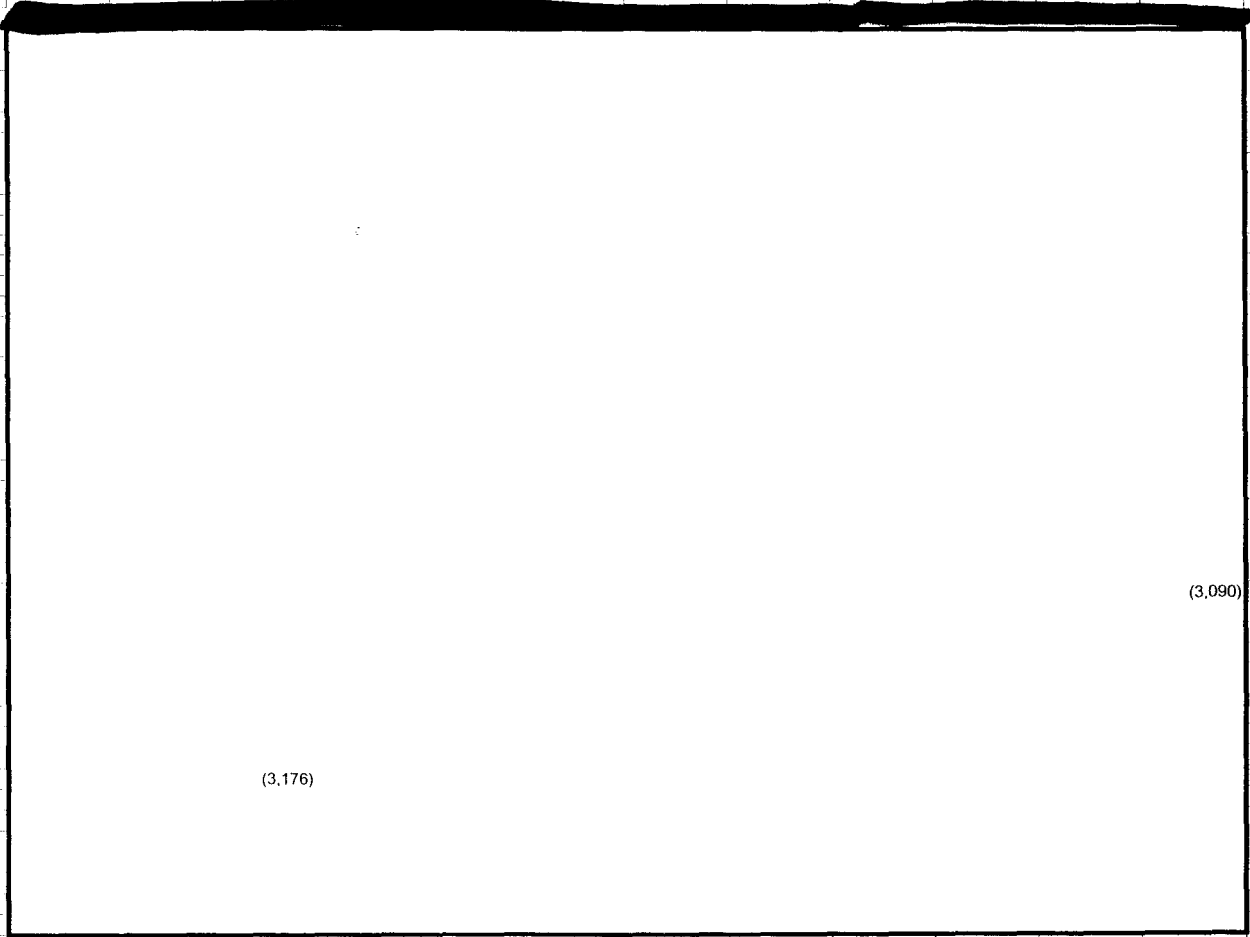
10

Schedule of Water Plant in Service By Primary Account- 2004 Adjusted UPIS Balances- June through December 2004									Florida Public Service Commission		
Interlachen Lake/Park Manor - 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	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
No.	No.	AccountName	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04		
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0	0	0	0	0	0		
3	302.1	Franchises	0	0	0	0	0	0	0		
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0	0	0	0	0	0		
7	304.2	Structures & Improvements	5,089	5,089	5,089	5,089	5,089	5,089	5,089		
8	305.2	Collect. & Impound Reservoirs	16,181	16,181	16,181	16,181	16,181	16,181	16,181		
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0		
10	307.2	Wells & Springs	2,500	2,500	2,500	2,500	2,500	2,500	2,500		
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0		
12	309.2	Supply Mains	0	0	0	0	0	0	0		
13	310.2	Power Generation Equipment	24,161	24,161	24,161	24,161	24,161	24,161	24,161		
14	311.2	Pumping Equipment	3,945	3,945	3,945	3,945	3,945	3,945	3,945		
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	4,306	4,306	4,306	4,306	4,306	4,306	4,306		
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	5,075	5,075	5,075	5,075	5,075	5,075	5,075		
26	330.4	Distr. Reservoirs & Standpipes	23,297	23,297	23,297	23,297	23,297	23,297	23,297		
27	331.4	Transm. & Distribution Mains	41,186	41,186	41,186	41,186	41,186	41,186	41,235		
28	333.4	Services	1,756	1,756	1,756	1,756	1,756	1,756	1,756		
29	334.4	Meters & Meter Installations	14,653	14,653	14,653	14,653	14,653	14,653	14,653		
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	265	265		
46		TOTAL	142,149	142,149	142,149	142,149	142,149	142,414	142,463		

Schedule of Water Plant in Service By Primary Account- 2005 CWIP to Plant -Jan through December 2005			FWS Properties										Florida Public Service Commission			
Interlachen Lake/Park Manor - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []			=input field										Schedule: A-5 Page: 6 of 8 Preparer: <name>			
Explanation: Provide amounts for projects that were physically placed in service during 2005.																
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													12,031	12,031
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														
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													4,243	4,243
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				4,140										4,140
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	4,140	0	0	0	0	0	0	0	0	16,274	20,414

12

Schedule of Water Plant in Service By Primary Account- 2005													Florida Public Service Commission			
Retirements-January through December 2005													Schedule:	A-5		
													Page:	7 of 8		
													Preparer:	<name>		
Interlachen Lake/Park Manor - Water																
Docket No. 060368-WS													Explanation: Provide Retirements that were physically made during 2005.			
Schedule Year Ended: 2005																
Historic [x] or Projected []																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
1		INTANGIBLE PLANT														0
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														0
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														0
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains														0
28	333.4	Services														0
29	334.4	Meters & Meter Installations													(3,090)	(3,090)
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				(3,176)										(3,176)
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	(3,176)	0	0	0	0	0	0	0	0	(3,090)	(6,266)



13

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

h1

Schedule of Water Plant in Service By Primary Account- 2005													Florida Public Service Commission			
Adjusted UPIS Balances- December 2004 through December 2005																
Interlachen Lake/Park Manor - Water													Schedule: A-5			
Docket No. 060368-WS													Page: 4 of 8			
Schedule Year Ended: 2005													Preparer: <name>			
Historic [x] or Projected []																
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/04 through the year ended 12/31/05 , and 13 month average																
Line No.	Acct No.	(1) AccountName	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089
8	305.2	Collect. & Impound Reservoirs	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161
14	311.2	Pumping Equipment	3,945	3,945	3,945	3,945	3,945	3,945	3,945	3,945	3,945	3,945	3,945	3,945	3,945	3,945
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	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306
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	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075
26	330.4	Distr. Reservoirs & Standpipes	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297
27	331.4	Transm. & Distribution Mains	41,235	41,235	41,235	41,235	41,235	41,235	41,235	41,235	41,235	41,235	41,235	41,235	41,235	41,235
28	333.4	Services	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	5,999	2,082
29	334.4	Meters & Meter Installations	14,653	14,653	14,653	14,653	14,653	14,653	14,653	14,653	14,653	14,653	14,653	14,653	11,563	14,415
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	964	964	964	964	964	964	964	964	964	964	742
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	265	265	265	265	265	265	265	265	265	265	265	265	265	265
46		TOTAL	142,463	142,463	142,463	143,427	143,427	143,427	143,427	143,427	143,427	143,427	143,427	143,427	156,611	144,219

add T/F test

15a

Schedule of Water Plant in Service By Primary Account
 Test Year Average balance
 Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

Florida Public Service Commission
 Schedule: A-5
 Page: 3 of 5
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089
8	305.2	Collect. & Impound Reservoirs	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161
14	311.2	Pumping Equipment	3,945	3,945	3,945	3,945	3,945	3,945	3,945	3,945	3,945	3,945	3,945	3,945	15,976	4,870
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	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306
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	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075
26	330.4	Distr. Reservoirs & Standpipes	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297
27	331.4	Transm. & Distribution Mains	41,235	41,235	41,235	41,235	41,235	41,235	41,235	41,235	41,235	41,235	41,235	41,235	41,235	41,235
28	333.4	Services	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	5,999	2,082
29	334.4	Meters & Meter Installations	14,653	14,653	14,653	14,653	14,653	14,653	14,653	14,653	14,653	14,653	14,653	14,653	11,563	14,415
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	301	1,983	2,505	3,223	616
38	341.5	Transportation Equipment	0	0	0	964	964	964	964	964	964	964	964	964	964	742
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	265	265	265	265	265	265	265	265	265	265	265	265	265	265
46		TOTAL	142,463	142,463	142,463	143,427	143,427	143,427	143,427	143,427	143,427	143,728	145,410	145,932	159,834	144,835
47		Subtotal Land & Land Rights	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306

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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			
Interlachen Lake/Park Manor - 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													2,500	2,500
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
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	0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes													25,000	25,000
27	331.4	Transm. & Distribution Mains							2,667			2,667			2,667	8,001
28	333.4	Services														0
29	334.4	Meters & Meter Installations							1,044			1,044			1,044	3,132
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	3,711	0	0	3,711	0	0	31,211	38,633

Schedule of Water Plant in Service By Primary Account- 2006 Retirements-January through December 2006													Florida Public Service Commission			
Interlachen Lake/Park Manor - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [] or Projected [x]													Schedule: A-5 Page: 7 of 8 Preparer: <name>			
Explanation: Provide Retirements that were physically made during 2006.																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Totals
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements													(564)	(564)
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
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	0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes													(2,322)	(2,322)
27	331.4	Transm. & Distribution Mains							(290)			(290)			(290)	(870)
28	333.4	Services														0
29	334.4	Meters & Meter Installations							(546)			(546)			(546)	(1,638)
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	(836)	0	0	(836)	0	0	(3,722)	(5,394)

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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			
Interlachen Lake/Park Manor - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic <input type="checkbox"/> or Projected <input checked="" type="checkbox"/>													Schedule: A-5 Page: 8 of 8 Preparer: <name>			
Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2006																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Total Adjusts
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
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- 2006 Adjusted UPIS Balances- December 2005 through December 2006													FWS Properties			Florida Public Service Commission		
Interlachen Lake/Park Manor - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [] or Projected [x]													Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average			Schedule: A-5 Page: 4 of 8 Preparer: <name>		
Line No.	Acct No.	(1) AccountName	(2) Prior Year 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance		
1		INTANGIBLE PLANT																
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
3	302.1	Franchises	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	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	7,025	5,238		
8	305.2	Collect. & Impound Reservoirs	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181		
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
10	307.2	Wells & Springs	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500		
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
13	310.2	Power Generation Equipment	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161		
14	311.2	Pumping Equipment	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976		
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	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306		
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	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075		
26	330.4	Distr. Reservoirs & Standpipes	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297		
27	331.4	Transm. & Distribution Mains	41,235	41,235	41,235	41,235	41,235	41,235	43,612	43,612	43,612	45,989	45,989	45,989	48,366	43,429		
28	333.4	Services	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999		
29	334.4	Meters & Meter Installations	11,563	11,563	11,563	11,563	11,563	11,563	12,061	12,061	12,061	12,559	12,559	12,559	13,057	12,023		
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	964	964	964	964	964	964	964	964	964	964	964	964	964	964		
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	265	265	265	265	265	265	265	265	265	265	265	265	265	265		
46		TOTAL	156,611	156,611	156,611	156,611	156,611	156,611	159,486	159,486	159,486	162,361	162,361	162,361	189,850	161,158		

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Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance
Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Schedule Year Ending 12/31/06
 Historical [] Projected [X]

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	7,025	5,238
8	305.2	Collect. & Impound Reservoirs	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161
14	311.2	Pumping Equipment	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976
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	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306
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	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075
26	330.4	Distr. Reservoirs & Standpipes	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	25,041
27	331.4	Transm. & Distribution Mains	41,235	41,235	41,235	41,235	41,235	41,235	43,612	43,612	43,612	45,989	45,989	45,989	48,366	43,429
28	333.4	Services	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999
29	334.4	Meters & Meter Installations	11,563	11,563	11,563	11,563	11,563	11,563	12,061	12,061	12,061	12,559	12,559	12,559	13,057	12,023
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	3,223	3,223	3,223	3,503	3,503	4,646	4,851	4,851	4,851	4,851	4,851	4,851	11,346	4,752
38	341.5	Transportation Equipment	964	964	964	964	964	964	964	964	964	964	964	964	964	964
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	265	265	265	265	265	265	265	265	265	265	265	265	265	265
46		TOTAL	159,834	159,834	159,834	160,114	160,114	161,257	164,337	164,337	164,337	167,212	167,212	167,212	201,196	165,910
47		Subtotal Land & Land Rights	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306

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Schedule of Water Plant in Service By Primary Account- 2007 CWIP to Plant -Jan through December 2007													Florida Public Service Commission			
Interlachen Lake/Park Manor - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [x]													Schedule: A-5 Page: 6 of 8 Preparer: <name>			
FWS Properties																
[] =input field																
Explanation: Provide amounts for projects that were physically placed in service during 2007.																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements			250				250			250			250	1,000
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														0
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements			0				0			0			0	0
19	311.3	Pumping Equipment													0	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			2,000				2,000			2,000			2,000	8,000
29	334.4	Meters & Meter Installations			938				938			938			938	3,752
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														0
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	3,188	0	0	3,188	0	0	3,188	0	0	3,188	12,752

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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

Interlachen Lake/Park Manor - Water
Docket No. 060368-WS
Schedule Year Ended: 2007
Historic [] or Projected [x]

Explanation: Provide Retirements that were physically made during 2007

Schedule: A-5
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	2007 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs			(56)				(56)			(56)		(56)		0
9	306.2	Lake, River & Other Intakes													(56)	(224)
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				0			0			0	0
20	320.3	Water Treatment Equipment													0	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			(218)				(218)			(218)		(218)		0
29	334.4	Meters & Meter Installations														(872)
30	335.4	Hydrants			(409)				(409)			(409)		(409)		0
31	336.4	Backflow Prevention														(1,636)
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	(683)	0	0	(683)	0	0	(683)	0	0	(683)	(2,732)

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Schedule of Water Plant in Service By Primary Account- 2007 Adjustments to UPIS-January through December 2007		FWS Properties											Florida Public Service Commission			
Interlachen Lake/Park Manor - 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

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Schedule of Water Plant in Service By Primary Account- 2007													Florida Public Service Commission			
Adjusted UPIS Balances- December 2006 through December 2007													Schedule:	A-5		
Interlachen Lake/Park Manor - Water													Page:	4 of 8		
Docket No. 060368-WS													Preparer:	<name>		
Schedule Year Ended: 2007													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			
Historic [] or Projected [x]																
Line No.	Acct No.	(1) AccountName	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	7,025	7,025	7,025	7,219	7,219	7,219	7,413	7,413	7,413	7,607	7,607	7,607	7,801	7,353
8	305.2	Collect. & Impound Reservoirs	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161
14	311.2	Pumping Equipment	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976
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	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306
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	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075
26	330.4	Distr. Reservoirs & Standpipes	45,975	45,975	45,975	45,975	45,975	45,975	45,975	45,975	45,975	45,975	45,975	45,975	45,975	45,975
27	331.4	Transm. & Distribution Mains	48,366	48,366	48,366	50,148	50,148	50,148	51,930	51,930	51,930	53,712	53,712	53,712	55,494	51,382
28	333.4	Services	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999
29	334.4	Meters & Meter Installations	13,057	13,057	13,057	13,586	13,586	13,586	14,115	14,115	14,115	14,644	14,644	14,644	15,173	13,952
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	964	964	964	964	964	964	964	964	964	964	964	964	964	964
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	265	265	265	265	265	265	265	265	265	265	265	265	265	265
46		TOTAL	189,850	189,850	189,850	192,355	192,355	192,355	194,860	194,860	194,860	197,365	197,365	197,365	199,870	194,089
																2,523,159
																TRUE
																TRUE

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	7,025	7,025	7,025	7,219	7,219	7,219	7,413	7,413	7,413	7,607	7,607	7,607	7,801	7,353
8	305.2	Collect. & Impound Reservoirs	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161
14	311.2	Pumping Equipment	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976
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	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306
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	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075
26	330.4	Distr. Reservoirs & Standpipes	45,975	45,975	45,975	45,975	45,975	45,975	45,975	45,975	45,975	45,975	45,975	45,975	45,975	45,975
27	331.4	Transm. & Distribution Mains	48,366	48,366	48,366	50,148	50,148	50,148	51,930	51,930	51,930	53,712	53,712	53,712	55,494	51,382
28	333.4	Services	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999
29	334.4	Meters & Meter Installations	13,057	13,057	13,057	13,586	13,586	13,586	14,115	14,115	14,115	14,644	14,644	14,644	15,173	13,952
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	11,346	11,572	11,869	12,436	12,891	13,251	13,610	13,886	14,132	14,577	14,814	15,041	15,329	13,443
38	341.5	Transportation Equipment	964	964	964	964	964	964	964	964	964	964	964	964	964	964
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	265	265	265	265	265	265	265	265	265	265	265	265	265	265
46		TOTAL	201,196	201,422	201,719	204,791	205,246	205,606	208,470	208,746	208,992	211,941	212,178	212,406	215,199	207,532
47		Subtotal Land & Land Rights	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306

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

Interlachen Lake/Park Manor - Water
Docket No. 060368-WS

108 [] =input field
6441 FWS

Interlachen Lake/Park Manor - Water

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

Schedule Year Ended: 2004
Historic [x] or Projected []
Explanation: Provide Accumulated Depreciation balances by account for the period beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA) through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.

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

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Schedule of Water Accumulated Depreciation By Primary Account- 2005 Monthly Accumulated Depreciation Balances- per books- 2005													Florida Public Service Commission			
Interlachen Lake/Park Manor - Water													Schedule: A-9			
Docket No. 060368-WS													Page: 2 of 8			
Schedule Year Ended: 2005													Preparer: <name>			
Historic [x] or Projected []																
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

25A

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance
 Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

Schedule: A-9
 Page: 2 of 5
 Preparer: Robert M. Griffin

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

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

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

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Schedule of Water Accumulated Depreciation By Primary Account- 2006								Florida Public Service Commission
Monthly Accumulated Depreciation Balances- per books- 2006								
Interlachen Lake/Park Manor - Water		108	6441	FWS	Interlachen Lake/Park Manor - Water			Schedule: A-9
Docket No. 060368-WS		Explanation: Provide Accumulated Depreciation balances by account for the period beginning 12/31/05 through 12/31/06, and 13 month averages for 2006						Page: 2 of 8
Schedule Year Ended: 2006								Preparer: <name>
Historic [] or Projected [x]								
Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06
1		INTANGIBLE PLANT						Linked
2	301.1	Organization	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	3,410
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	(2,778)
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	6,085
14	311.2	Pumping Equipment	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	7,685
19	311.3	Pumping Equipment	0	0	0	0	0	4,353
20	320.3	Water Treatment Equipment	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	13,874
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	22,523
28	333.4	Services	0	0	0	0	0	1,756
29	334.4	Meters & Meter Installations	0	0	0	0	0	7,376
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	747
39	342.5	Stores Equipment	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	22
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	146
46		TOTAL	0	0	0	0	0	65,198

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

Florida Public Service Commission

Interlachen Lake/Park Manor
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		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance		
2001			
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance		
2002			
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance		
2003			
42	Additions		
43	Retirements		
44	Adjustments		
45	06/30/04 Amend. Order Balance	56,593	31,380
2004			
46	Additions	2,109	1,084
47	Retirements	(711)	0
48	Adjustments	0	0
49	12/31/04 Balance	57,991	32,464
2005			
50	Additions	4,265	2,182
51	Retirements	(6,266)	(1,114)
52	Adjustments	111	12
53	12/31/05 Balance	56,102	33,545
2006			
54	Additions	5,281	2,313
55	Retirements	(5,394)	(5,371)
56	Adjustments	813	89
57	12/31/06 Balance	56,802	30,575
2007			
58	Additions	6,380	3,353
59	Retirements	(2,732)	(852)
60	Adjustments	2,270	249
61	12/31/07 Balance	62,719	33,325

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

Schedule of Water Accumulated Depreciation By Primary Account- 2004		FWS Properties							Florida Public Service Commission			
Amendatory Order Balances as of 6/30/04												
Interlachen Lake/Park Manor - Water		=input field							Schedule: A-9			
Docket No. 060368-WS		Explanation: Provide Accum Depn balances by account for the period beginning							Page: 5 of 8			
Schedule Year Ended: 2004		6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc.							Preparer: <name>			
Historic [x] or Projected []		The balances as of 6/30/04 should be from the PSC's Amendatory Order issued February 27, 2006.										
Line No.	Acct No.	(1) AccountName	(2) Prior Year 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04			
1		INTANGIBLE PLANT	From LOOKUP									
2	301.1	Organization	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	2,404	2,404	2,404	2,404	2,404	2,404	2,404			
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0			
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0			
10	307.2	Wells & Springs	(2,910)	(2,910)	(2,910)	(2,910)	(2,910)	(2,910)	(2,910)			
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	4,172	4,172	4,172	4,172	4,172	4,172	4,172			
14	311.2	Pumping Equipment	3,639	3,639	3,639	3,639	3,639	3,639	3,639			
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	7,638	7,638	7,638	7,638	7,638	7,638	7,638			
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	12,877	12,877	12,877	12,877	12,877	12,877	12,877			
27	331.4	Transm. & Distribution Mains	20,889	20,889	20,889	20,889	20,889	20,889	20,889			
28	333.4	Services	1,756	1,756	1,756	1,756	1,756	1,756	1,756			
29	334.4	Meters & Meter Installations	6,128	6,128	6,128	6,128	6,128	6,128	6,128			
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	56,593	56,593	56,593	56,593	56,593	56,593	56,593			

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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									
Interlachen Lake/Park Manor - 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	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	5,089	5,089	5,089	5,089	5,089	5,089	5,089		
8	305.2	Collect. & Impound Reservoirs	16,181	16,181	16,181	16,181	16,181	16,181	16,181		
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0		
10	307.2	Wells & Springs	2,500	2,500	2,500	2,500	2,500	2,500	2,500		
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0		
12	309.2	Supply Mains	0	0	0	0	0	0	0		
13	310.2	Power Generation Equipment	24,161	24,161	24,161	24,161	24,161	24,161	24,161		
14	311.2	Pumping Equipment	3,945	3,945	3,945	3,945	3,945	3,945	3,945		
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	4,306	4,306	4,306	4,306	4,306	4,306	4,306		
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	5,075	5,075	5,075	5,075	5,075	5,075	5,075		
26	330.4	Distr. Reservoirs & Standpipes	23,297	23,297	23,297	23,297	23,297	23,297	23,297		
27	331.4	Transm. & Distribution Mains	41,186	41,186	41,186	41,186	41,186	41,186	41,235		
28	333.4	Services	1,756	1,756	1,756	1,756	1,756	1,756	1,756		
29	334.4	Meters & Meter Installations	14,653	14,653	14,653	14,653	14,653	14,653	14,653		
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	265	265		
46		TOTAL	142,149	142,149	142,149	142,149	142,149	142,414	142,463		

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Schedule of Water Accumulated Depreciation By Primary Account - 2004				FWS Properties				Florida Public Service Commission			
Interlachen Lake/Park Manor - Water				This Schedule shows the Commission Authorized Depreciation rates for 2004				Schedule: A-9			
Docket No. 060368-WS				Depreciation Rates for Water Accounts - 2004				Page: 2b			
Schedule Year Ended: 2004				Monthly Rates				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		
From FWS Dept LOOKUP											
1		INTANGIBLE PLANT									
2	301.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
3	302.1	Franchises	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
4	339.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%		
7	304.2	Structures & Improvements	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
8	305.2	Collect. & Impound Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
9	306.2	Lake, River & Other Intakes	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
10	307.2	Wells & Springs	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%		
11	308.2	Infiltration Galleries & Tunnels	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
12	309.2	Supply Mains	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
13	310.2	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		
15	339.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights									
18	304.3	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%		
19	311.3	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		
20	320.3	Water Treatment Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
21	339.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights									
24	304.4	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%		
25	311.4	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		
26	330.4	Distr. Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%		
27	331.4	Transm. & Distribution Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		
28	333.4	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%		
29	334.4	Meters & Meter Installations	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		
30	335.4	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
31	336.4	Backflow Prevention	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
32	339.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
33		GENERAL PLANT									
34	303.5	Land & Land Rights									
35	304.5	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%		
36	340.5	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
37	340.51	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
38	341.5	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
39	342.5	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
40	343.5	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
41	344.5	Laboratory Equipment	5.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%		
42	345.5	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
44	347.5	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
45	348.5	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		

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

FWS Properties

Florida Public Service Commission

Interlachen Lake/Park Manor - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 Historic [x] or Projected []

Explanation: Provide monthly Depreciation Expense for 2004

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

Line No.	Acct No.	(1) AccountName	(8)						
			(2)	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec
1		INTANGIBLE PLANT							
2	301.1	Organization		0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights		0	0	0	0	0	0
7	304.2	Structures & Improvements		13	13	13	13	13	13
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		7	7	7	7	7	7
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		101	101	101	101	101	101
14	311.2	Pumping Equipment		16	16	16	16	16	16
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights		0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0
20	320.3	Water Treatment Equipment		0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights		0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0
25	311.4	Pumping Equipment		21	21	21	21	21	21
26	330.4	Dist. Reservoirs & Standpipes		52	52	52	52	52	52
27	331.4	Transm. & Distribution Mains		76	76	76	76	76	76
28	333.4	Services		4	4	4	4	4	4
29	334.4	Meters & Meter Installations		61	61	61	61	61	61
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		352	352	352	352	352	352
									2,109

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

FWS Properties

Florida Public Service Commission

Interlachen Lake/Park Manor - Water
Docket No. 060368-WS
Schedule Year Ended: 2004
Historic [x] or Projected []

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

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

Line No.	Acct No.	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Jul	Aug	Sep	Oct	Nov	Dec
1		INTANGIBLE PLANT							
2	301.1	Organization							
3	302.1	Franchises	0	0	0	0	0	0	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							
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							
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							
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							
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	(711)	0
								(711)	0

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

FWS Properties

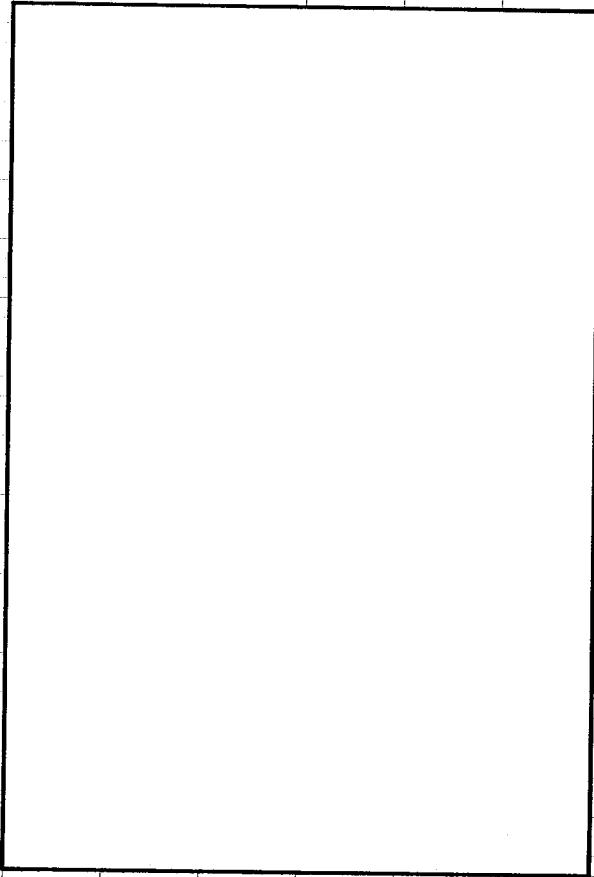
Florida Public Service Commission

Interlachen Lake/Park Manor - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 Historic [x] or Projected []

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

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

Line No.	Acct No.	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Jul	Aug	Sep	Oct	Nov	Dec
1		INTANGIBLE PLANT							
2	301.1	Organization							
3	302.1	Franchises							
4	339.1	Other Plant & Misc. Equipment							
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights							
7	304.2	Structures & Improvements							
8	305.2	Collect. & Impound Reservoirs							
9	306.2	Lake, River & Other Intakes							
10	307.2	Wells & Springs							
11	308.2	Infiltration Galleries & Tunnels							
12	309.2	Supply Mains							
13	310.2	Power Generation Equipment							
14	311.2	Pumping Equipment							
15	339.2	Other Plant & Misc. Equipment							
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights							
18	304.3	Structures & Improvements							
19	311.3	Pumping Equipment							
20	320.3	Water Treatment Equipment							
21	339.3	Other Plant & Misc. Equipment							
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights							
24	304.4	Structures & Improvements							
25	311.4	Pumping Equipment							
26	330.4	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



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Schedule of Water Accumulated Depreciation By Primary Account- 2004		FWS Properties								Florida Public Service Commission	
Adjusted Accumulated Depreciation Balances- June through December 2004										Schedule: A-9	
Interlachen Lake/Park Manor - Water		Explanation: Provide Adjusted Accum Depn balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.								Page: 4 of 8	
Docket No. 060368-WS										Preparer: <name>	
Schedule Year Ended: 2004											
Historic [x] or Projected []											
Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04		
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0	0	0	0	0	0		
3	302.1	Franchises	0	0	0	0	0	0	0		
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0	0	0	0	0	0		
7	304.2	Structures & Improvements	2,404	2,417	2,430	2,443	2,455	2,468	2,481		
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0		
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0		
10	307.2	Wells & Springs	(2,910)	(2,903)	(2,896)	(2,889)	(2,882)	(2,875)	(2,868)		
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	4,172	4,273	4,373	4,474	4,575	4,675	4,776		
14	311.2	Pumping Equipment	3,639	3,655	3,672	3,688	3,705	3,721	3,738		
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	7,638	7,638	7,638	7,638	7,638	7,638	7,638		
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	21	42	63	85	106	127		
26	330.4	Distr. Reservoirs & Standpipes	12,877	12,929	12,982	13,034	13,087	13,139	13,192		
27	331.4	Transm. & Distribution Mains	20,889	20,965	21,042	21,118	21,194	21,270	21,347		
28	333.4	Services	1,756	1,760	1,763	1,767	1,771	1,774	1,778		
29	334.4	Meters & Meter Installations	6,128	6,189	6,250	6,311	6,372	6,433	6,494		
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	(711)	(711)		
46		TOTAL	56,593	56,945	57,296	57,648	57,999	57,640	57,991		
									57,991		

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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		
Interlachen Lake/Park Manor - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []														Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/04 through the year ended 12/31/05.		
														Schedule: A-9	Page: UPIS 4 of 8	Preparer: <name>
Line No.	Acct No.	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089
8	305.2	Collect. & Impound Reservoirs	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161
14	311.2	Pumping Equipment	3,945	3,945	3,945	3,945	3,945	3,945	3,945	3,945	3,945	3,945	3,945	3,945	15,976	4,870
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	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306
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	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075
26	330.4	Distr. Reservoirs & Standpipes	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297
27	331.4	Transm. & Distribution Mains	41,235	41,235	41,235	41,235	41,235	41,235	41,235	41,235	41,235	41,235	41,235	41,235	41,235	41,235
28	333.4	Services	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	5,999	2,082
29	334.4	Meters & Meter Installations	14,653	14,653	14,653	14,653	14,653	14,653	14,653	14,653	14,653	14,653	14,653	14,653	11,563	14,415
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	964	964	964	964	964	964	964	964	964	964	742
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	265	265	265	265	265	265	265	265	265	265	265	265	265	265
46		TOTAL	142,463	142,463	142,463	143,427	143,427	143,427	143,427	143,427	143,427	143,427	143,427	143,427	156,611	144,219

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

Florida Public Service Commission

Interlachen Lake/Park Manor - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2005
 Historic [x] or Projected []

This Schedule shows the Commission Authorized Depreciation rates for 2005

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

Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(7) Monthly Rates												
				(3) Jan	(4) Feb	(5) Mar	(6) Apr	(8) May	(9) Jun	(10) Jul	(11) Aug	(12) Sep	(13) Oct	(14) Nov	(15) Dec	
1		INTANGIBLE PLANT														
2	301.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	302.1	Franchises	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	339.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	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%	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%	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%	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%	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%	0.00%
12	309.2	Supply Mains	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	310.2	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
15	339.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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%	0.25%
19	311.3	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
20	320.3	Water Treatment Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
21	339.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	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%	0.25%
25	311.4	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
26	330.4	Distr. Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%
27	331.4	Transm. & Distribution Mains	2.22%	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%
28	333.4	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
29	334.4	Meters & Meter Installations	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
30	335.4	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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%	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%	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%	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%	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%	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%	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%	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%	0.00%
41	344.5	Laboratory Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
42	345.5	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	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%	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%	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%	0.00%

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

Florida Public Service Commission

Interlachen Lake/Park Manor - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2005
 Historic [x] or Projected []

Explanation: Provide the monthly Depreciation Expense for 2005

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

Line No.	Acct No.	(1) AccountName	(2) - (13)												(14) Test Year Enc Dec	(15) 2005 Total
			(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov			
1		INTANGIBLE PLANT														
2	301.1	Organization	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	13	13	13	13	13	13	13	13	13	13	13	13	13	154
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	7	7	7	7	7	7	7	7	7	7	7	7	7	83
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	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	101	101	101	101	101	101	101	101	101	101	101	101	101	1,208
14	311.2	Pumping Equipment	16	16	16	16	16	16	16	16	16	16	16	16	16	247
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	21	21	21	21	21	21	21	21	21	21	21	21	21	254
26	330.4	Distr. Reservoirs & Standpipes	52	52	52	52	52	52	52	52	52	52	52	52	52	630
27	331.4	Transm. & Distribution Mains	76	76	76	76	76	76	76	76	76	76	76	76	76	916
28	333.4	Services	4	4	4	4	4	4	4	4	4	4	4	4	4	53
29	334.4	Meters & Meter Installations	61	61	61	61	61	61	61	61	61	61	61	61	61	720
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		352	352	352	352	352	352	352	352	352	352	352	352	398	4,265

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

Florida Public Service Commission

Interlachen Lake/Park Manor - Water
Docket No. 060368-WS
Schedule Year Ended: 2005
Historic [x] or Projected []

Explanation: Provide Retirements for 2005

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs		0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services		0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations		0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants		0	0	0	0	0	0	0	0	0	0	0	(3,090)	(3,090)
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	(3,176)	0	0	0	0	0	0	0	0	0	(3,176)
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	(3,176)	0	0	0	0	0	0	0	0	(3,090)	(6,266)

Schedule of Water Accumulated Depreciation By Primary Account- 2005													Florida Public Service Commission			
Adjustments to Accumulated Depreciation-2005																
Interlachen Lake/Park Manor - Water													Schedule: A-8			
Docket No. 060368-WS													Page: 8 of 8			
Schedule Year Ended: 2005													Preparer: <name>			
Historic [x] or Projected []																
Explanation: Provide Adjustments to the Accumulated Depreciation Balances in 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) Test Year End 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

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

Florida Public Service Commission

Interlachen Lake/Park Manor - Water

Docket No. 060368-WS

Schedule Year Ended: 2005

Historic [x] or Projected []

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

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

Line No.	Acct No.	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	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	2,481	2,494	2,507	2,520	2,533	2,545	2,558	2,571	2,584	2,597	2,610	2,622	2,635	2,558
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	(2,868)	(2,861)	(2,854)	(2,848)	(2,841)	(2,834)	(2,827)	(2,820)	(2,813)	(2,806)	(2,799)	(2,792)	(2,785)	(2,827)
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	4,776	4,877	4,977	5,078	5,179	5,279	5,380	5,481	5,581	5,682	5,783	5,883	5,984	5,380
14	311.2	Pumping Equipment	3,738	3,754	3,771	3,787	3,803	3,820	3,836	3,853	3,869	3,886	3,902	3,918	3,935	3,840
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	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638
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	127	148	169	190	211	233	254	275	296	317	338	359	381	254
26	330.4	Dist. Reservoirs & Standpipes	13,192	13,244	13,297	13,349	13,402	13,454	13,507	13,559	13,612	13,664	13,717	13,769	13,821	13,507
27	331.4	Transm. & Distribution Mains	21,347	21,423	21,499	21,576	21,652	21,729	21,805	21,881	21,958	22,034	22,110	22,187	22,263	21,805
28	333.4	Services	1,778	1,782	1,785	1,789	1,793	1,796	1,800	1,804	1,807	1,811	1,815	1,818	1,831	1,801
29	334.4	Meters & Meter Installations	6,494	6,555	6,616	6,677	6,739	6,800	6,861	6,922	6,983	7,044	7,105	7,166	7,227	6,622
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	(3,176)	(3,176)	(3,176)	(3,176)	(3,176)	(3,176)	(3,176)	(3,176)	(3,176)	(3,176)	(2,443)
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	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)
46		TOTAL	57,991	58,343	58,694	58,870	59,221	59,573	59,925	60,276	60,628	60,979	61,331	61,683	62,035	59,990
		TRUE														59,990

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance
 Interlachen Lake/Park Manor
 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	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	2,481	2,494	2,507	2,520	2,533	2,545	2,558	2,571	2,584	2,597	2,610	2,622	2,635	2,558
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	(2,868)	(2,861)	(2,854)	(2,848)	(2,841)	(2,834)	(2,827)	(2,820)	(2,813)	(2,806)	(2,799)	(2,792)	(2,785)	(2,827)
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	4,776	4,877	4,977	5,078	5,179	5,279	5,380	5,481	5,581	5,682	5,783	5,883	5,984	5,380
14	311.2	Pumping Equipment	3,738	3,754	3,771	3,787	3,803	3,820	3,836	3,853	3,869	3,886	3,902	3,918	3,985	3,840
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	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638
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	127	148	169	190	211	233	254	275	296	317	338	359	381	254
26	330.4	Distr. Reservoirs & Standpipes	13,192	13,244	13,297	13,349	13,402	13,454	13,507	13,559	13,612	13,664	13,717	13,769	13,821	13,507
27	331.4	Transm. & Distribution Mains	21,347	21,423	21,499	21,576	21,652	21,729	21,805	21,881	21,958	22,034	22,110	22,187	22,263	21,805
28	333.4	Services	1,778	1,782	1,785	1,789	1,793	1,796	1,800	1,804	1,807	1,811	1,815	1,818	1,831	1,801
29	334.4	Meters & Meter Installations	6,494	6,555	6,616	6,677	6,739	6,800	6,861	6,922	6,983	7,044	7,105	7,166	4,124	6,622
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	32	67	111	16
38	341.5	Transportation Equipment	0	0	0	(3,176)	(3,176)	(3,176)	(3,176)	(3,176)	(3,176)	(3,176)	(3,176)	(3,176)	(3,176)	(2,443)
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	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)
46		TOTAL	57,991	58,343	58,694	55,870	56,221	56,573	56,925	57,276	57,628	57,984	58,363	58,749	56,102	57,440
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Accumulated Depreciation By Primary Account- 2006 Adjusted 2006 UPIS Balances for Depn Exp Calc													Florida Public Service Commission			
Interlachen Lake/Park Manor - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [] or Projected [x]													Schedule: A-9 Page: UPIS 4 of 8 Preparer: <name>			
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/05 through the year ended 12/31/06.																
Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	7,025	5,238
8	305.2	Collect. & Impound Reservoirs	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161
14	311.2	Pumping Equipment	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976
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	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306
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	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075
26	330.4	Distr. Reservoirs & Standpipes	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	25,041
27	331.4	Transm. & Distribution Mains	41,235	41,235	41,235	41,235	41,235	41,235	43,612	43,612	43,612	45,989	45,989	45,989	48,366	43,429
28	333.4	Services	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999
29	334.4	Meters & Meter Installations	11,563	11,563	11,563	11,563	11,563	11,563	12,061	12,061	12,061	12,559	12,559	12,559	13,057	12,023
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	964	964	964	964	964	964	964	964	964	964	964	964	964	964
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	265	265	265	265	265	265	265	265	265	265	265	265	265	265
46		TOTAL	156,611	156,611	156,611	156,611	156,611	156,611	159,486	159,486	159,486	162,361	162,361	162,361	189,850	161,158

Schedule of Water Accumulated Depreciation By Primary Account- 2006													Florida Public Service Commission					
Line No.	Acct No.	Account Name	(1)	(2) Annual Rate	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) Monthly Rates	Change to Guideline Lives					(14) Dec	(15) Memo Guideline Rates	(16) Memo Guideline Lives	
										(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct				(13) Nov
Interlachen Lake/Part Manor - Water																		
Docket No. 060368-W5																		
Schedule Year Ended: 2006																		
Historic [] or Projected [X]																		
This Schedule shows Commission Approved Depreciation rates through April 2006, changing to rates based on Guideline lives effective May 1, 2006																		
1		INTANGIBLE PLANT																
2	301.1	Organization		0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
3	302.1	Franchises		0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
4	339.1	Other Plant & Misc. Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.50%	40
5		SOURCE OF SUPPLY & PUMPING PLANT																
6	303.2	Land & Land Rights		3.03%	0.25%	0.25%	0.25%	0.25%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
7	304.2	Structures & Improvements		0.00%	0.00%	0.00%	0.00%	0.00%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	2.00%	50
8	305.2	Collect. & Impound Reservoirs		0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
9	306.2	Lake, River & Other Intakes		0.00%	0.00%	0.00%	0.00%	0.00%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.33%	40
10	307.2	Wells & Springs		3.33%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
11	308.2	Infiltration Galleries & Tunnels		0.00%	0.00%	0.00%	0.00%	0.00%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	2.86%	35
12	309.2	Supply Mains		0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
13	310.2	Power Generation Equipment		5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
14	311.2	Pumping Equipment		5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
15	339.2	Other Plant & Misc. Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
16		WATER TREATMENT PLANT																
17	303.3	Land & Land Rights		3.03%	0.25%	0.25%	0.25%	0.25%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
18	304.3	Structures & Improvements		0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
19	311.3	Pumping Equipment		5.00%	0.42%	0.42%	0.42%	0.42%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	4.55%	22
20	320.3	Water Treatment Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
21	339.3	Other Plant & Misc. Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
22		TRANSMISSION & DISTRIBUTION PLANT																
23	303.4	Land & Land Rights		3.03%	0.25%	0.25%	0.25%	0.25%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
24	304.4	Structures & Improvements		5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
25	311.4	Pumping Equipment		2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	2.70%	37
26	330.4	Dist. Reservoirs & Standpipes		2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%	43
27	331.4	Transm. & Distribution Mains		2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
28	333.4	Services		5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
29	334.4	Meters & Meter Installations		0.00%	0.00%	0.00%	0.00%	0.00%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%	45
30	335.4	Hydrants		0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
31	336.4	Backflow Prevention		0.00%	0.00%	0.00%	0.00%	0.00%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	4.00%	25
32	339.4	Other Plant & Misc. Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	4.00%	25
33		GENERAL PLANT																
34	303.5	Land & Land Rights		3.03%	0.25%	0.25%	0.25%	0.25%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
35	304.5	Structures & Improvements		0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
36	340.5	Office Furniture & Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	16.67%	6
37	340.51	Computer Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	16.67%	6
38	341.5	Transportation Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	16.67%	6
39	342.5	Stores Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
40	343.5	Tools, Shop & Garage Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	6.25%	16
41	344.5	Laboratory Equipment		6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
42	345.5	Power Operated Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	8.33%	12
43	346.5	Communication Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	10.00%	10
44	347.5	Miscellaneous Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	10.00%	10
45	348.5	Other Tangible Plant		0.00%	0.00%	0.00%	0.00%	0.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	10.00%	10

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

Florida Public Service Commission

Interlachen Lake/Park Manor - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [] or Projected [x]

Explanation: Provide the monthly Depreciation Expense for 2006

Schedule:
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 Preparer:

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 <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	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	13	13	13	13	13	13	13	13	13	13	13	13	162
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	27	27	27	27	27	27	27	27	216
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	7	7	7	7	7	7	7	7	7	7	7	7	83
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	101	101	101	101	101	101	101	101	101	101	101	101	1,208
14	311.2	Pumping Equipment	67	67	67	67	67	67	67	67	67	67	67	67	799
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT													
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT													
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	21	21	21	21	21	21	21	21	21	21	21	21	254
26	330.4	Distr. Reservoirs & Standpipes	52	52	52	52	52	52	52	52	52	52	52	104	681
27	331.4	Transm. & Distribution Mains	76	76	76	76	80	85	85	85	89	89	89	89	1,000
28	333.4	Services	12	12	12	12	12	12	12	12	12	12	12	12	150
29	334.4	Meters & Meter Installations	48	48	48	48	48	50	50	50	52	52	52	54	603
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	13	13	13	13	13	13	13	13	107
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	2	2	2	2	2	2	2	2	18
46		TOTAL	398	398	398	398	444	451	451	451	458	458	458	520	5,281

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

Florida Public Service Commission

Interlachen Lake/Park Manor - Water
Docket No. 060368-WS

Input field
Explanation: Provide Retirements for 2006

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Preparer: <name>

Schedule Year Ended: 2006
Historic [] or Projected [x]

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 2006 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	(564)	(564)
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs		0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains		0	0	0	0	0	0	0	0	0	0	0	(2,322)	(2,322)
28	333.4	Services		0	0	0	0	0	(290)	0	0	(290)	0	0	(290)	(870)
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	(546)	0	0	(546)	0	0	(546)	(1,638)
31	336.4	Backflow Prevention		0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL		0	0	0	0	0	(836)	0	0	(836)	0	0	(3,722)	(5,394)

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

Florida Public Service Commission

Interlachen Lake/Park Manor - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2008
 Historic [] or Projected [x]

[] =input field

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

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total
1		INTANGIBLE PLANT														0
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & 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													Florida Public Service Commission			
Adjusted Accumulated Depreciation Balances - December 2005 through December 2006													Schedule:	A-9		
Interlachen Lake/Park Manor - Water													Page:	4 of 8		
Docket No. 060368-WS													Preparer:	<name>		
Schedule Year Ended: 2006													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.			
Historic [] or Projected [x]																
Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	2,635	2,648	2,661	2,674	2,687	2,700	2,713	2,726	2,740	2,753	2,766	2,779	2,234	2,671
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	27	54	81	108	135	162	189	216	75
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	(2,785)	(2,778)	(2,771)	(2,764)	(2,757)	(2,750)	(2,743)	(2,736)	(2,729)	(2,723)	(2,716)	(2,709)	(2,702)	(2,743)
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	5,984	6,085	6,185	6,286	6,387	6,487	6,588	6,689	6,789	6,890	6,991	7,091	7,192	6,588
14	311.2	Pumping Equipment	3,985	4,052	4,118	4,185	4,251	4,318	4,384	4,451	4,518	4,584	4,651	4,717	4,784	4,384
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	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638
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	381	402	423	444	465	486	508	529	550	571	592	613	634	508
26	330.4	Dist. Reservoirs & Standpipes	13,821	13,874	13,926	13,979	14,031	14,084	14,136	14,189	14,241	14,294	14,346	14,399	12,180	13,962
27	331.4	Transm. & Distribution Mains	22,263	22,339	22,416	22,492	22,568	22,644	22,720	22,796	22,872	22,948	23,024	23,100	22,393	22,477
28	333.4	Services	1,831	1,843	1,856	1,868	1,881	1,893	1,906	1,918	1,931	1,943	1,956	1,968	1,981	1,906
29	334.4	Meters & Meter Installations	4,124	4,172	4,220	4,269	4,317	4,365	4,414	4,462	4,510	4,558	4,606	4,654	4,702	3,915
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	(3,176)	(3,176)	(3,176)	(3,176)	(3,176)	(3,163)	(3,149)	(3,136)	(3,122)	(3,109)	(3,096)	(3,082)	(3,069)	(3,139)
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	(711)	(711)	(711)	(711)	(711)	(709)	(707)	(704)	(702)	(700)	(698)	(696)	(693)	(705)
46		TOTAL	55,990	56,388	56,786	57,183	57,581	58,025	57,640	58,091	58,542	58,164	58,621	59,079	55,877	57,536
			TRUE												55,877.03	

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance
 Interlachen Lake/Park Manor
 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	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	2,635	2,648	2,661	2,674	2,687	2,700	2,713	2,726	2,740	2,753	2,766	2,779	2,234	2,671
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	27	54	81	108	135	162	189	216	75
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	(2,785)	(2,778)	(2,771)	(2,764)	(2,757)	(2,750)	(2,743)	(2,736)	(2,729)	(2,723)	(2,716)	(2,709)	(2,702)	(2,743)
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	5,984	6,085	6,185	6,286	6,387	6,487	6,588	6,689	6,789	6,890	6,991	7,091	7,192	6,588
14	311.2	Pumping Equipment	3,985	4,052	4,118	4,185	4,251	4,318	4,384	4,451	4,518	4,584	4,651	4,717	4,784	4,384
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	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638
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	381	402	423	444	465	486	508	529	550	571	592	613	634	508
26	330.4	Distr. Reservoirs & Standpipes	13,821	13,874	13,926	13,979	14,031	14,084	14,136	14,189	14,241	14,294	14,346	14,399	12,180	13,962
27	331.4	Transm. & Distribution Mains	22,263	22,339	22,416	22,492	22,568	22,648	22,727	22,807	22,886	22,965	23,044	23,123	22,393	22,477
28	333.4	Services	1,831	1,843	1,856	1,868	1,881	1,893	1,906	1,918	1,931	1,943	1,956	1,968	1,981	1,906
29	334.4	Meters & Meter Installations	4,124	4,172	4,220	4,269	4,317	4,365	4,414	4,462	4,510	4,558	4,606	4,654	4,702	3,915
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	111	156	201	249	298	363	430	497	565	632	700	767	924	453
38	341.5	Transportation Equipment	(3,176)	(3,176)	(3,176)	(3,176)	(3,176)	(3,163)	(3,149)	(3,136)	(3,122)	(3,109)	(3,096)	(3,082)	(3,069)	(3,139)
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	(711)	(711)	(711)	(711)	(711)	(709)	(707)	(704)	(702)	(700)	(698)	(696)	(693)	(705)
46		TOTAL	56,102	56,544	56,987	57,433	57,879	58,388	58,070	58,588	59,107	58,796	59,321	59,846	56,802	57,989
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Line No	Acct No	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1		INTANGIBLE PLANT	0	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	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	SOURCE OF SUPPLY & PUMPING PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	7,025	7,025	7,025	7,219	7,219	7,413	7,413	7,413	7,413	7,413	7,607	7,607	7,607	7,801	7,353
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161
15	339.2	Other Plant & Misc. Equipment	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976
16	WATER TREATMENT PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	303.3	Land & Land Rights	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION PLANT		0	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	0
24	304.4	Structures & Improvements	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Dist. Reservoirs & Standpipes	45,975	45,975	45,975	45,975	45,975	45,975	45,975	45,975	45,975	45,975	45,975	45,975	45,975	45,975	45,975
27	331.4	Transm. & Distribution Mains	48,366	48,366	48,366	48,366	48,366	48,366	48,366	48,366	48,366	48,366	48,366	48,366	48,366	48,366	48,366
28	333.4	Services	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999
29	334.4	Meters & Meter Installations	13,057	13,057	13,057	13,586	13,586	14,115	14,115	14,115	14,115	14,644	14,644	14,644	14,644	15,173	13,952
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	GENERAL PLANT		0	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	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.51	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	964	964	964	964	964	964	964	964	964	964	964	964	964	964	964
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	265	265	265	265	265	265	265	265	265	265	265	265	265	265	265
46	TOTAL		189,850	189,850	189,850	192,355	192,355	194,860	194,860	194,860	194,860	197,365	197,365	197,365	197,365	199,870	194,089

Schedule of Water Accumulated Depreciation By Primary Account-2007
 Interchangeable Labor/Part Manour - Water
 Docket No. 060388-WS
 Schedule Year Ended: 2007
 Historic [] or Projected [x]
 Explanation: Provide Adjusted UPS balances by account for the period beginning 12/31/06 through the year ended 12/31/07.
 Schedule: A-9
 Page: UPS 4 of 8
 Preparer: <name>
 Florida Public Service Commission

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

Florida Public Service Commission

Interlachen Lake/Park Manor - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2007
 Historic [] or Projected [x]

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

This Schedule shows the Depreciation rates based on Guideline Lives

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

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

Interlachen Lake/Park Manor - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2007
 Historic [] or Projected [x]

Explanation: Provide the monthly Depreciation Expense for 2007

Florida Public Service Commission

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

Line No.	Acct No.	(1) AccountName	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 2007 Total
1		INTANGIBLE PLANT													
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT													
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	18	18	19	19	19	19	19	19	20	20	20	20	231
8	305.2	Collect. & Impound Reservoirs	27	27	27	27	27	27	27	27	27	27	27	27	324
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	7	7	7	7	7	7	7	7	7	7	7	7	83
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	101	101	101	101	101	101	101	101	101	101	101	101	1,208
14	311.2	Pumping Equipment	67	67	67	67	67	67	67	67	67	67	67	67	799
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT													
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT													
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	21	21	21	21	21	21	21	21	21	21	21	21	254
26	330.4	Distr. Reservoirs & Standpipes	104	104	104	104	104	104	104	104	104	104	104	104	1,243
27	331.4	Transm. & Distribution Mains	94	94	97	97	97	101	101	101	104	104	104	104	1,201
28	333.4	Services	12	12	12	12	12	12	12	12	12	12	12	12	150
29	334.4	Meters & Meter Installations	54	54	57	57	57	59	59	59	61	61	61	61	701
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	13	13	13	13	13	13	13	13	13	13	13	13	161
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	2	2	2	2	2	2	2	2	2	2	2	2	27
46		TOTAL	520	520	527	527	527	533	533	533	539	539	539	545	6,380.01
															6,380.01

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

Florida Public Service Commission

Interlachen Lake/Park Manor - Water
Docket No. 060368-WS

=input field
Explanation: Provide Retirements for 2007

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

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 2007 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	(56)	0	0	(56)	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0	0	0	(56)	0	0	(56)	(224)
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs		0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Dist. Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains		0	0	(218)	0	0	(218)	0	0	(218)	0	0	(218)	(872)
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	(409)	0	0	(409)	0	0	(409)	0	0	(409)	(1,636)
30	335.4	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention		0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL		0	0	(683)	0	0	(683)	0	0	(683)	0	0	(683)	(2,732)

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

Schedule of Water Accumulated Depreciation By Primary Account-2007

Adjusted Accumulated Depreciation Balances - December 2006 through December 2007

Florida Public Service Commission

Interlachen Lake/Park Manor - Water
 Docket No. 060368-W5
 Schedule Year Ended: 2007
 Historic [] or Projected [x]

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

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

Line No.	Acct No.	(1) Account Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			12/31/06	01/31/07	02/28/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07	Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	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	2,234	2,252	2,270	2,233	2,252	2,271	2,234	2,253	2,273	2,236	2,256	2,276	2,240	2,252
8	305.2	Collect. & Impound Reservoirs	216	243	270	297	324	351	378	405	431	458	485	512	539	378
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	(2,702)	(2,695)	(2,688)	(2,681)	(2,674)	(2,667)	(2,660)	(2,653)	(2,646)	(2,639)	(2,632)	(2,625)	(2,618)	(2,660)
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	7,192	7,293	7,393	7,494	7,595	7,695	7,796	7,897	7,997	8,098	8,199	8,300	8,400	7,796
14	311.2	Pumping Equipment	4,784	4,850	4,917	4,984	5,050	5,117	5,183	5,250	5,316	5,383	5,449	5,516	5,583	5,183
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	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638
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	634	656	677	698	719	740	761	782	804	825	846	867	888	761
26	330.4	Distr. Reservoirs & Standpipes	12,180	12,284	12,387	12,491	12,594	12,698	12,801	12,905	13,009	13,112	13,216	13,319	13,423	12,801
27	331.4	Transm. & Distribution Mains	22,393	22,487	22,581	22,460	22,557	22,654	22,537	22,637	22,738	22,624	22,728	22,832	22,722	22,612
28	333.4	Services	1,981	1,993	2,006	2,018	2,031	2,043	2,056	2,068	2,081	2,093	2,106	2,118	2,131	2,056
29	334.4	Meters & Meter Installations	3,089	3,144	3,198	2,846	2,902	2,959	2,609	2,667	2,726	2,378	2,439	2,500	2,154	2,739
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	(3,069)	(3,056)	(3,042)	(3,029)	(3,015)	(3,002)	(2,989)	(2,975)	(2,962)	(2,948)	(2,935)	(2,922)	(2,908)	(2,989)
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	(693)	(691)	(689)	(687)	(685)	(682)	(680)	(678)	(676)	(673)	(671)	(669)	(667)	(680)
46		TOTAL	55,877.03	56,397	56,918	56,761	57,288	57,814	57,664	58,197	58,729	58,585	59,124	59,663	59,525	57,888
			TRUE													TRUE

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance
 Interlachen Lake/Park Manor
 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	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	2,234	2,252	2,270	2,233	2,252	2,271	2,234	2,253	2,273	2,236	2,256	2,276	2,240	2,252
8	305.2	Collect. & Impound Reservoirs	216	243	270	297	324	351	378	405	431	458	485	512	539	378
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	(2,702)	(2,695)	(2,688)	(2,681)	(2,674)	(2,667)	(2,660)	(2,653)	(2,646)	(2,639)	(2,632)	(2,625)	(2,618)	(2,660)
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	7,192	7,293	7,393	7,494	7,595	7,695	7,796	7,897	7,997	8,098	8,199	8,300	8,400	7,796
14	311.2	Pumping Equipment	4,784	4,850	4,917	4,984	5,050	5,117	5,183	5,250	5,316	5,383	5,449	5,516	5,583	5,183
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	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638
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	634	656	677	698	719	740	761	782	804	825	846	867	888	761
26	330.4	Distr. Reservoirs & Standpipes	12,180	12,284	12,387	12,491	12,594	12,698	12,801	12,905	13,009	13,112	13,216	13,319	13,423	12,801
27	331.4	Transm. & Distribution Mains	22,393	22,487	22,581	22,460	22,557	22,654	22,537	22,637	22,738	22,624	22,728	22,832	22,722	22,612
28	333.4	Services	1,981	1,993	2,006	2,018	2,031	2,043	2,056	2,068	2,081	2,093	2,106	2,118	2,131	2,056
29	334.4	Meters & Meter Installations	3,089	3,144	3,198	2,846	2,902	2,959	2,609	2,667	2,726	2,378	2,439	2,500	2,154	2,739
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	924	1,085	1,250	1,423	1,602	1,786	1,975	2,168	2,364	2,566	2,772	2,981	3,194	2,007
38	341.5	Transportation Equipment	(3,069)	(3,056)	(3,042)	(3,029)	(3,015)	(3,002)	(2,989)	(2,975)	(2,962)	(2,948)	(2,935)	(2,922)	(2,908)	(2,989)
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	(693)	(691)	(689)	(687)	(685)	(682)	(680)	(678)	(676)	(673)	(671)	(669)	(667)	(680)
46		TOTAL	56,802	57,483	58,168	58,184	58,890	59,600	59,639	60,365	61,093	61,152	61,896	62,644	62,719	59,895
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Contributions in Aid of Construction by Classification- 2004										Florida Public Service Commission	
June through December CIAC Balances per Books- 2004										Schedule: A-12	
Interlachen Lake/Park Manor - Water										Page: 2 of	
Docket No. 060368-W5										Preparer:	
Schedule Year Ended: 2004											
Historic [X] or Projected []											
Line No.	(1) Description	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04			
	(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			
1	Cash CIAC:										
2	Water Treatment Equipment	0	0	0	0	0	0	0			
3	Meter Fees	0	0	0	0	0	0	0			
4	Main Extension Charge	0	0	0	0	0	0	0			
5	Service Installation Fees	0	0	0	0	0	0	0			
6	Total Cash CIAC	0	0	0	0	0	0	0			
	Property CIAC:										
7	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0			
8	T&D Mains	0	0	0	0	0	0	0			
9	Services	0	0	0	0	0	0	0			
10	Meters/Meter Installation	0	0	0	0	0	0	0			
11	Hydrants	0	0	0	0	0	0	0			
12	Total Property CIAC	0	0	0	0	0	0	0			
	Total Water CIAC	0	0	0	0	0	0	0			

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

Florida Public Service Commission

Interlachen Lake/Park Manor - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2005
 Historic [x] or Projected []

271 [] =input field 6441 FWS Interlachen Lake/Park Manor - Water

Explanation: Provide the CIAC Balances by month by Classification for 2005

Schedule: A-12
 Page: 2 of
 Preparer:

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

SFA

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Interlachen Lake/Park Manor

Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: A-12

Page: 2 of 5

Preparer: Robert M. Griffin

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

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

5/17/05

Schedule of Water Contributions in Aid of Construction by Classification- 2006							Florida Public Service Commission		
CIAC Balances per Books- 2006									
Interlachen Lake/Park Manor - Water		271	6441	FWS	Interlachen Lake/Park Manor - Water		Schedule: A-12		
Docket No. 060368-WS		Explanation: Provide the CIAC Balances by month by Classification					Page: 2 of		
Schedule Year Ended: 2006		for 2006					Preparer:		
Historic [x] or Projected []									
		(2)	(3)	(4)	(5)	(6)	(7)		
Line No.	Description	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06		
Cash CIAC:								from Adj bal	
1	Water Treatment Equipment	0	0	0	0	0	48,699		
2	Meter Fees	0	0	0	0	0	7,860		
3	Main Extension Charge	0	0	0	0	0	8,760		
4	Service Installation Fees	0	0	0	0	0	3,609		
5	Total Cash CIAC	0	0	0	0	0	68,927		
Property CIAC:								from Adj bal	
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	68,927		

SS

SS

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

Florida Public Service Commission

Interlachen Lake/Park Manor
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		
24	Adjustments		
25	12/31/00 Balance	<hr/>	<hr/>
2001			
26	Additions		
27	Adjustments		
28	12/31/01 Balance	<hr/>	<hr/>
2002			
29	Additions		
30	Adjustments		
31	12/31/02 Balance	<hr/>	<hr/>
2003			
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	<hr/> 64,790	<hr/> 724
2004			
35	Additions	1,379	0
36	Adjustments	<hr/> 0	<hr/> 0
37	12/31/04 Balance	66,169	724
2005			
38	Additions	1,379	0
39	Adjustments	<hr/> 0	<hr/> 0
40	12/31/05 Balance	67,548	724
2006			
41	Additions	2,759	0
42	Adjustments	<hr/> 0	<hr/> 0
43	12/31/06 Balance	70,307	724
2007			
44	Additions	0	0
45	Adjustments	<hr/> 0	<hr/> 0
46	12/31/07 Balance	70,307	724

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									
Interlachen Lake/Park Manor - Water									
Docket No. 060368-WS									
Schedule Year Ended: 2004									
Historic [x] or Projected []									
Florida Public Service Commission									
Schedule: A-12									
Page:									
Preparer:									
=input field									
Explanation: Calculate CIAC at 6/30/04 based on Nance's W/Ps and Amendatory Order.									
Assign W/P amounts to CIAC Categories									
Allocation to match Amendatory Order Total @ 6/30/04									
Categories-lines 22 to 35 below									
Cronin Jackson 06/30/04									
Amendatory Order Adjustment									
H. LOOKUP									
1	Capacity Charges	271.1	13,746		13,746	Water Treatment Equipment			
2	Meter Fees		7,590		7,590	Meter Fees			
3	CIAC-1999 Acquisition		32,659		32,659	Water Treatment Equipment			
4	Unclaimed Refunds		194		194	Water Treatment Equipment			
5	Main Ext Charge		8,028		8,028	Main Extension Charge			
6	Serv Install Charge		2,574		2,574	Service Installation Charge			
7	Total Cash CIAC		64,790	0	64,790				
Property CIAC 271.5									
8	Dist Res & Standpipes	330.4	0		0	Dist Res & Standpipes			
9	T&D Mains	331.4	0		0	T&D Mains			
10	Services	331.4	0		0	Services			
11	Meter/Meter Installation	334.4	0		0	Meter/Meter Installation			
21	Hydrants	335.4	0		0	Hydrants			
22	Total Property CIAC		0	0	0				
23	Total Water CIAC		64,790	0	64,790				
should be-->									
64,790 <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				46,599				
25	Meter Fees				7,590				
26	Main Extension Charge				8,028				
27	Service Installation Fees				2,574				
28	Total Cash CIAC				64,790				
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				64,790	TRUE			

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Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04
1	Cash CIAC:							
1	Water Treatment Equipment	46,599	46,599	46,599	46,599	46,599	46,599	46,599
2	Meter Fees	7,590	7,590	7,590	7,590	7,590	7,590	7,590
3	Main Extension Charge	8,028	8,028	8,028	8,028	8,028	8,028	8,028
4	Service Installation Fees	2,574	2,574	2,574	2,574	2,574	2,574	2,574
5	Total Cash CIAC	64,790	64,790	64,790	64,790	64,790	64,790	64,790
6	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	64,790	64,790	64,790	64,790	64,790	64,790	64,790

Interchen Lake/Park Manor - Water
 Docket No. 060368-W5
 Schedule Year Ended: 2004
 Historic [x] or Projected []
 Explanation: Provide the CIAC Balances by month by Classification based on amounts in the PSC's Amendatory Order
 Preparer: _____
 Page: 5 of 8
 Schedule: A-12
 Florida Public Service Commission

Schedule of Water Contributions In Aid of Construction by Classification- 2004								Florida Public Service Commission	
CIAC Additions - July through December 2004									
				=input field				Schedule: A-12	
Interlachen Lake/Park Manor - Water								Page: 6 of 8	
Docket No. 060368-WS				Explanation: Provide a Schedule showing additions to CIAC during 2004				Preparer:	
Schedule Year Ended: 2004				from the date of Acquisition. Use the same categories as are available for					
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>				customers and that subsequently get converted to Annual Report (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	0	
2	Meter Fees	334	0	0	0	90	0	0	
3	CIAC-1999 Acquisition								
4	Unclaimed Refunds								
5	Main Ext Charge	331	0	0	0	143	0	0	
6	Serv Install Charge	333	0	0	0	446	0	0	
7	Total Cash CIAC		0	0	0	1,379	0	0	
	Property CIAC 271.5:								
8	Dist Res & Standpipes								
9	T&D Mains								
10	Services								
11	Meter/Meter Installation								
21	Hydrants								
22	Total Property CIAC		0	0	0	0	0	0	
23	Total Water CIAC		0	0	0	1,379	0	0	

5a

5a

Schedule of Water Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission		
Adjustments to CIAC-July through December 2004										
Interlachen Lake/Park Manor - Water								Schedule: A-12		
Docket No. 060368-WS								Page: 8 of 8		
Schedule Year Ended: 2004								Preparer:		
Historic [x] or Projected []										
Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2004										
=input field										
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	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	0
12	Total Water CIAC		0	0	0	0	0	0	0	0

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Adjusted CIAC Balances- June through December 2004											
Interlachen Lake/Park Manor - Water											
Docket No. 060386-WS											
Schedule Year Ended: 2004											
Historic [X] or Projected []											
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	Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.	Schedule: Page: Preparer:	A-12 4 of 8
Cash CIAC:											
1	Water Treatment Equipment	46,599	46,599	46,599	46,599	47,299	47,299	47,299			
2	Meter Fees	7,590	7,590	7,590	7,590	7,680	7,680	7,680			
3	Main Extension Charge	8,028	8,028	8,028	8,028	8,171	8,171	8,171			
4	Service Installation Fees	2,574	2,574	2,574	2,574	3,020	3,020	3,020			
5	Total Cash CIAC	64,790	64,790	64,790	64,790	66,169	66,169	66,169			
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	64,790	64,790	64,790	64,790	66,169	66,169	66,169			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													
Interlachen Lake/Park Manor - Water		Page: 6 of 8													
Docket No. 060368-WS		Preparer:													
Schedule Year Ended: 2005															
Historic [X] or Projected []															
Explanation: Provide a Schedule showing additions to CIAC during 2005															
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2005	Total
1	Cash CIAC:														
2	Water Treatment Equipment	320				700									700
3	Meter Fees	334				90									90
4	Main Extension Charge	331				143									143
5	Service Installation Fees	333				446									446
	Total Cash CIAC					1,379									1,379
6	Property CIAC:														
7	Dist Reservoirs & Standpipes														0
8	T&D Mains														0
9	Services														0
10	Meters/Meter Installation														0
11	Hydrants														0
	Total Property CIAC														0
12	Total Water CIAC					1,379									1,379
Schedule of Water Contributions in Aid of Construction by Classification - 2005		Florida Public Service Commission													
Adjustments to CIAC-2005		Schedule: A-12													
Interlachen Lake/Park Manor - Water		Page: 8 of 8													
Docket No. 060368-WS		Preparer:													
Schedule Year Ended: 2005															
Historic [X] or Projected []															
Explanation: Provide Adjustments to CIAC Ammendatory Order balances other than changes resulting from CIAC Additions for 2005															
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2005	Total
1	Cash CIAC:														
2	Water Treatment Equipment														0
3	Meter Fees														0
4	Main Extension Charge														0
5	Service Installation Fees														0
	Total Cash CIAC														0
6	Property CIAC:														
7	Dist Reservoirs & Standpipes														0
8	T&D Mains														0
9	Services														0
10	Meters/Meter Installation														0
11	Hydrants														0
	Total Property CIAC														0
12	Total Water CIAC														0

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

Florida Public Service Commission

Interlachen Lake/Park Manor - Water
Docket No. 060368-WS
Schedule Year Ended: 2005
Historic or Projected

Explanation: Provide Adjusted CIAC balances by account for 2005

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

Line No.	Description	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	47,299	47,299	47,299	47,299	47,299	47,999	47,999	47,999	47,999	47,999	47,999	47,999	47,999	47,729
2	Meter Fees	7,680	7,680	7,680	7,680	7,680	7,770	7,770	7,770	7,770	7,770	7,770	7,770	7,770	7,735
3	Main Extension Charge	8,171	8,171	8,171	8,171	8,171	8,314	8,314	8,314	8,314	8,314	8,314	8,314	8,314	8,259
4	Service Installation Fees	3,020	3,020	3,020	3,020	3,020	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,294
5	Total Cash CIAC	66,169	66,169	66,169	66,169	66,169	67,548	67,548	67,548	67,548	67,548	67,548	67,548	67,548	67,018
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	66,169	66,169	66,169	66,169	66,169	67,548	67,548	67,548	67,548	67,548	67,548	67,548	67,548	67,018

TRUE

10/20

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance
 Interlachen Lake/Park Manor
 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 last year, base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	47,299	47,299	47,299	47,299	47,299	47,999	47,999	47,999	47,999	47,999	47,999	47,999	47,999	47,729
2	Meter Fees	7,680	7,680	7,680	7,680	7,680	7,770	7,770	7,770	7,770	7,770	7,770	7,770	7,770	7,735
3	Main Extension Charge	8,171	8,171	8,171	8,171	8,171	8,314	8,314	8,314	8,314	8,314	8,314	8,314	8,314	8,259
4	Service Installation Fees	3,020	3,020	3,020	3,020	3,020	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,294
5	Total Cash CIAC	66,169	66,169	66,169	66,169	66,169	67,548	67,548	67,548	67,548	67,548	67,548	67,548	67,548	67,018
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	66,169	66,169	66,169	66,169	66,169	67,548	67,548	67,548	67,548	67,548	67,548	67,548	67,548	67,018
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	724	724	724	724	724	724	724	724	724	724	724	724	724	724
17	Total Cash CIAC	724	724	724	724	724	724	724	724	724	724	724	724	724	724
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	724	724	724	724	724	724	724	724	724	724	724	724	724	724

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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		
Interlachen Lake/Park Manor - Water														Page: 6 of 8		
Docket No. 060368-WS														Preparer:		
Schedule Year Ended: 2006																
Historic [x] or Projected [x]																
Explanation: Provide a Schedule showing additions to CIAC during 2006																
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2006	Total	
Cash CIAC:																
1	Water Treatment Equipment	320	0	0	0	700	0	233		233			233		1,399	
2	Meter Fees	334	0	0	0	90	0	30		30			30		180	
3	Main Extension Charge	331	0	0	0	446	0	149		149			149		893	
4	Service Installation Fees	333	0	0	0	143	0	48		48			48		287	
5	Total Cash CIAC		0	0	0	1,379	0	460	0	460	0	0	460		2,759	
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	1,379	0	460	0	460	0	0	460		2,759	
Schedule of Water Contributions in Aid of Construction by Classification- 2006														Florida Public Service Commission		
Adjustments to CIAC-2006														Schedule: A-12		
Interlachen Lake/Park Manor - Water														Page: 8 of 8		
Docket No. 060368-WS														Preparer:		
Schedule Year Ended: 2006																
Historic [x] or Projected [x]																
Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2006																
Line No.	AccountName	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2006	Total	
Cash CIAC:																
1	Water Treatment Equipment														0	
2	Meter Fees														0	
3	Main Extension Charge														0	
4	Service Installation Fees														0	
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	
Property CIAC:																
6	Dist Reservoirs & Standpipes														0	
7	T&D Mains														0	
8	Services														0	
9	Meters/Meter Installation														0	
10	Hydrants														0	
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	

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Line No.	Description	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 (15)
1	Cash CIAC: Water Treatment Equipment	47,999	47,999	47,999	47,999	48,699	48,699	48,932	48,932	48,932	49,165	49,165	49,165	49,398	48,698
2	Meter Fees	7,770	7,770	7,770	7,860	7,860	7,890	7,890	7,890	7,920	7,920	7,920	7,920	7,950	7,860
3	Main Extension Charge	8,314	8,314	8,314	8,760	8,760	8,909	8,909	8,909	9,058	9,058	9,058	9,058	9,207	8,760
4	Service Installation Fees	3,466	3,466	3,466	3,466	3,609	3,609	3,657	3,657	3,657	3,705	3,705	3,705	3,753	3,609
5	Total Cash CIAC	67,548	67,548	67,548	67,548	68,927	68,927	69,387	69,387	69,387	69,847	69,847	69,847	70,307	68,928
6	Property CIAC: 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	67,548	67,548	67,548	67,548	68,927	68,927	69,387	69,387	69,847	69,847	69,847	70,307	68,928	68,928
TRUE															

Florida Public Service Commission

Schedule: A-12

Page: 4 of 8

Preparer:

Explanation: Provide Adjusted CIAC balances by account for 2006

Interfachen Lake/Park Manor - Water

Docket No. 060388-WS

Schedule Year Ended: 2006

Historic [x] or Projected [x]

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

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Interlachen Lake/Park Manor

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	47,999	47,999	47,999	47,999	48,699	48,699	48,932	48,932	48,932	49,165	49,165	49,165	49,398	48,698
2	Meter Fees	7,770	7,770	7,770	7,770	7,860	7,860	7,890	7,890	7,890	7,920	7,920	7,920	7,950	7,860
3	Main Extension Charge	8,314	8,314	8,314	8,314	8,760	8,760	8,909	8,909	8,909	9,058	9,058	9,058	9,207	8,760
4	Service Installation Fees	3,466	3,466	3,466	3,466	3,609	3,609	3,657	3,657	3,657	3,705	3,705	3,705	3,753	3,609
5	Total Cash CIAC	67,548	67,548	67,548	67,548	68,927	68,927	69,387	69,387	69,387	69,847	69,847	69,847	70,307	68,928
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	67,548	67,548	67,548	67,548	68,927	68,927	69,387	69,387	69,387	69,847	69,847	69,847	70,307	68,928
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	724	724	724	724	724	724	724	724	724	724	724	724	724	724
17	Total Cash CIAC	724	724	724	724	724	724	724	724	724	724	724	724	724	724
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	724	724	724	724	724	724	724	724	724	724	724	724	724	724

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Schedule of Water Contributions in Aid of Construction by Classification- 2007														Florida Public Service Commission		
CIAC Additions - 2007														Schedule: A-12		
Interlachen Lake/Park Manor - Water														Page: 6 of 8		
Docket No. 060368-WS														Preparer:		
Schedule Year Ended: 2007																
Historic [] or Projected [X]																
Explanation: Provide a Schedule showing additions to CIAC during 2007																
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total		
Cash CIAC:		CIAC acct														
1	Water Treatment Equipment	320													0	
2	Meter Fees	334													0	
3	Main Extension Charge	331													0	
4	Service Installation Fees	333													0	
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Property CIAC:																
6	Dist Reservoirs & Standpipes														0	
7	T&D Mains														0	
8	Services														0	
9	Meters/Meter Installation														0	
10	Hydrants														0	
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Schedule of Water Contributions in Aid of Construction by Classification- 2007														Florida Public Service Commission		
Adjustments to CIAC-2007														Schedule: A-12		
Interlachen Lake/Park Manor - Water														Page: 8 of 8		
Docket No. 060368-WS														Preparer:		
Schedule Year Ended: 2007																
Historic [] or Projected [X]																
Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2007																
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total		
Cash CIAC:																
1	Water Treatment Equipment														0	
2	Meter Fees														0	
3	Main Extension Charge														0	
4	Service Installation Fees														0	
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Property CIAC:																
6	Dist Reservoirs & Standpipes														0	
7	T&D Mains														0	
8	Services														0	
9	Meters/Meter Installation														0	
10	Hydrants														0	
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

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Schedule of Water Contributions In Aid of Construction by Classification - 2007		Florida Public Service Commission													
Adjusted CIAC Balances - 2007		Schedule: A-12													
Interlachen Lake/Park Manor - Water		Page: 4 of 8													
Docket No. 060368-WS		Preparer:													
Schedule Year Ended: 2007															
Historic [] or Projected [X]															
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/06	01/31/07	02/28/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07	Average Balance
1	Cash CIAC:														
2	Water Treatment Equipment	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398
3	Meter Fees	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950
4	Main Extension Charge	9,207	9,207	9,207	9,207	9,207	9,207	9,207	9,207	9,207	9,207	9,207	9,207	9,207	9,207
	Service Installation Fees	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753
5	Total Cash CIAC	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307
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
	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	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307
													TRUE	FALSE	
													4 yr		

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Interlachen Lake/Park Manor

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	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398
2	Meter Fees	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950
3	Main Extension Charge	9,207	9,207	9,207	9,207	9,207	9,207	9,207	9,207	9,207	9,207	9,207	9,207	9,207	9,207
4	Service Installation Fees	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753
5	Total Cash CIAC	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307
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	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	724	724	724	724	724	724	724	724	724	724	724	724	724	724
17	Total Cash CIAC	724	724	724	724	724	724	724	724	724	724	724	724	724	724
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	724	724	724	724	724	724	724	724	724	724	724	724	724	724

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Schedule of Water Amortization of CIAC by Classification- 2004 June through December Accum Amort CIAC Balances per Books- 2004								Florida Public Service Commission	
Interlachen Lake/Park Manor - Water		272	6441	FWS	Interlachen Lake/Park Manor - Water			Schedule:	A-14
Docket No. 060368-WS		Explanation: Provide the Amort of CIAC Balances per books by month by Classification beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA) through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.						Page:	2 of 2
Schedule Year Ended: 2004								Preparer:	
Historic [x] or Projected []									
Line No.	(1) Description	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04	
Cash CIAC:									
1	Water Treatment Equipment	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 Malns	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 Amortization of CIAC by Classification- 2005												Florida Public Service Commission			
Accum Amort CIAC Balances per Books- 2005															
Interlachen Lake/Park Manor - Water		272	6441	=input field		FWS		Interlachen Lake/Park Manor - 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) 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

69a

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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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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Schedule of Water Amortization of CIAC by Classification- 2006							Florida Public Service Commission	
Interlachen Lake/Park Manor - Water		272	6441	FWS	Interlachen Lake/Park Manor - Water		Schedule:	A-14
Docket No. 060388-WS		Explanation: Provide the Amort of CIAC Balances by month by Classification for the year ended 12/31/06					Page:	2 of 2
Schedule Year Ended: 2006		Preparer:						
Historic [x] or Projected [x]								
		(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Description	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	
Cash CIAC:								
1	Water Treatment Equipment	0	0	0	0	0	0	
2	Meter Fees	0	0	0	0	0	0	
3	Main Extension Charge	0	0	0	0	0	0	
4	Service Installation Fees	0	0	0	0	0	0	
5	Total Cash CIAC	0	0	0	0	0	0	
Property CIAC:								
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	
7	T&D Mains	0	0	0	0	0	0	
8	Services	0	0	0	0	0	0	
9	Meters/Meter Installation	0	0	0	0	0	0	
10	Hydrants	0	0	0	0	0	0	
11	Total Property CIAC	0	0	0	0	0	0	
12	Total Water CIAC	0	0	0	0	0	0	

02

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

Florida Public Service Commission

Interlachen Lake/Park Manor

Schedule: A-13

Docket No. 060368-WS

Page: 2 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
23	Additions		
24	Adjustments		
25	12/31/00 Balance		
2001			
26	Additions		
27	Adjustments		
28	12/31/01 Balance		
2002			
29	Additions		
30	Adjustments		
31	12/31/02 Balance		
2003			
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	30,131	635
2004			
35	Additions	1,114	10
36	Adjustments	0	0
37	12/31/04 Balance	31,245	645
2005			
38	Additions	2,278	19
39	Adjustments	0	0
40	12/31/05 Balance	33,523	664
2006			
41	Additions	2,395	19
42	Adjustments	0	0
43	12/31/06 Balance	35,917	683
2007			
44	Additions	2,414	19
45	Adjustments	0	0
46	12/31/07 Balance	38,332	702

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

CONVERT AMENDATORY ORDER BALANCES

Schedule of Water Amortization of CIAC by Classification- 2004

CIAC Amendatory Order Balances as of 6/30/04

Florida Public Service Commission

Interlachen Lake/Park Manor - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 Historic [x] or Projected []

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

Schedule: A-12
 Page:
 Preparer:

		Cronin Jackson 06/30/04	Amendatory Order Adjustment	Allocation to match Amendatory Order Total @ 6/30/04	Categories-lines 22 to 35 below
	Cash CIAC:	From Lookup			
1	Capacity Charges 271.1	1,210		1,210	Water Treatment Equipment
2	Meter Fees	1,145		1,145	Meter Fees
3	CIAC-1999 Acquisition	27,183		27,183	Water Treatment Equipment
4	Unclaimed Refunds	58		58	Water Treatment Equipment
5	Main Ext Charge	396		396	Main Extension Charge
6	Serv Install Charge	139		139	Service Installation Charge
7	Total Cash CIAC	30,131	0	30,131	
	Property CIAC 271.5:	271.5			
8	Dist Res & Standpipes	330.4	0	0	Dist Res & Standpipes
9	T&D Mains	331.4	0	0	T&D Mains
10	Services	333.4	0	0	Services
11	Meter/Meter Installation	334.4	0	0	Meter/Meter Installation
21	Hydrants	335.4	0	0	Hydrants
22	Total Property CIAC	0	0	0	
23	Total Water CIAC	30,131	0	30,131	

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	28,451
25	Meter Fees	1,145
26	Main Extension Charge	396
27	Service Installation Fees	139
28	Total Cash CIAC	30,131
	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	30,131

TRUE

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Amort of CIAC Amendatory Order Balances as of 6/30/04								Florida Public Service Commission		
Interlachen Lake/Park Manor - Water								Schedule: A-14		
Docket No. 060368-WS								Page: 2, wrk-1		
Schedule Year Ended: 2004								Preparer:		
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>										
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.	(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	28,451	28,451	28,451	28,451	28,451	28,451	28,451		
2	Meter Fees	1,145	1,145	1,145	1,145	1,145	1,145	1,145		
3	Main Extension Charge	396	396	396	396	396	396	396		
4	Service Installation Fees	139	139	139	139	139	139	139		
5	Total Cash CIAC	30,131	30,131	30,131	30,131	30,131	30,131	30,131		
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	30,131	30,131	30,131	30,131	30,131	30,131	30,131		

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CALCULATE CIAC AMORTIZATION RATES

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

Florida Public Service Commission

Interlachen Lake/Park Manor - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 Historic [x] or Projected []

=input field
 Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates
 and calculate composite rates based on methodology employed by Cronin Jackson for
 Annual Reports (see 12/21/04 calculation)

Schedule: A-12
 Page:
 Preparer:

				Annual Depn Rate	Monthly Dep'n Rate
Categories-lines to below					
	Cash CIAC:				
1	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)	3.40%	0.28%
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)	3.40%	0.28%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)	3.40%	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	271.2			
8	Dist Res & Standpipe	330.4		2.70%	0.23%
9	T&D Mains	331.4		2.22%	0.19%
10	Services	333.4		2.50%	0.21%
11	Meters/Meter Installation	334.4		5.00%	0.42%
12	Hydrants	335.4		0.00%	0.00%

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Composite Rate Calculation:		UPIS Balance 6/30/04			2004 Depreciation Rate		Annual			
			Adjusted Bal	Contr Prop	For Comp Calc	Annual	Monthly	Depreciation Expense		
1	INTANGIBLE PLANT	INTANGIBLE PLANT								
2	Organization	301.1	0			0.00%				
3	Franchises	302.1	0			0.00%				
4	Other Plant & Misc. Equipment	339.1	0			0.00%				
5	SOURCE OF SUPPLY & PUMPING PLANT									
6	Land & Land Rights	303.2	0			0.00%				
7	Structures & Improvements	304.2	5,089		5,089	3.03%	0.25%	154		
8	Collect. & Impound Reservoirs	305.2	16,181			0.00%				
9	Lake, River & Other Intakes	306.2	0			0.00%				
10	Wells & Springs	307.2	2,500		2,500	3.33%	0.28%	83		
11	Infiltration Galleries & Tunnels	308.2	0			0.00%				
12	Supply Mains	309.2	0		0	0.00%	0.00%	0		
13	Power Generation Equipment	310.2	24,161		24,161	5.00%	0.42%	1,208		
14	Pumping Equipment	311.2	3,945		3,945	5.00%	0.42%	197		
15	Other Plant & Misc. Equipment	339.2	0			0.00%				
16	WATER TREATMENT PLANT									
17	Land & Land Rights	303.3	4,306			0.00%				
18	Structures & Improvements	304.3	0		0	3.03%	0.25%	0		
19	Pumping Equipment	311.3	0		0	5.00%				
20	Water Treatment Equipment	320.3	0		0	0.00%	0.00%	0		
21	Other Plant & Misc. Equipment	339.3	0			0.00%				
22	TRANSMISSION & DISTRIBUTION PLANT									
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	5,075			5.00%				
26	Distr. Reservoirs & Standpipes	330.4	23,297	0	23,297	2.70%	0.23%	630		
27	Transm. & Distribution Mains	331.4	41,186	0	41,186	2.22%	0.19%	915		
28	Services	333.4	1,756	0	1,756	2.50%	0.21%	44		
29	Meters & Meter Installations	334.4	14,653	0	14,653	5.00%	0.42%	733		
30	Hydrants	335.4	0	0	0	0.00%	0.00%	0		
31	Backflow Prevention	336.4	0			0.00%				
32	Other Plant & Misc. Equipment	339.4	0		0	0.00%	0.00%	0		
33	GENERAL PLANT									
34	Land & Land Rights	303.5	0			0.00%				
35	Structures & Improvements	304.5	0			3.03%				
36	Office Furniture & Equipment	340.5	0			0.00%				
37	Computer Equipment	340.51	0			0.00%				
38	Transportation Equipment	341.5	0			0.00%				
39	Stores Equipment	342.5	0			0.00%				
40	Tools, Shop & Garage Equipment	343.5	0			0.00%				
41	Laboratory Equipment	344.5	0			6.67%				
42	Power Operated Equipment	345.5	0			0.00%				
43	Communication Equipment	346.5	0			0.00%				
44	Miscellaneous Equipment	347.5	0			0.00%				
45	Other Tangible Plant	348.5	0			0.00%				
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization				116,567			3,964	Composite Rate 3.40%	

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Line No.	Description	Annual Degr. Rate	Mo Degr. Rate
64	Cash CIAC:		
65	Water Treatment Equipment	3.40%	0.28%
66	Meter Fees	5.00%	0.42%
67	Main Extension Charge	2.22%	0.19%
	Service Installation Fees	2.50%	0.21%
68	Property CIAC:		
69	Dist Res & Standpipe	2.70%	0.23%
70	T&D Mains	2.22%	0.19%
71	Services	2.50%	0.21%
72	Meters/Meter Installation	5.00%	0.42%
	Hydrants	0.00%	0.00%

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

Schedule of Water Amortization of CIAC by Classification - 2004								Florida Public Service Commission
Adjusted CIAC Balances - June through December 2004								Schedule: A-12
Interlachen Lake/Park Manor - Water								Page: 4 of 8
Docket No. 060368-WS								Preparer:
Schedule Year Ended: 2004								
Historic [x] or Projected []								
Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.								
Line No.	Description	(1) 06/30/04	(2) 07/31/04	(3) 08/31/04	(4) 09/30/04	(5) 10/31/04	(6) 11/30/04	(7) 12/31/04
Cash CIAC:								
1	Water Treatment Equipment	46,599	46,599	46,599	46,599	47,299	47,299	47,299
2	Meter Fees	7,590	7,590	7,590	7,590	7,680	7,680	7,680
3	Main Extension Charge	8,028	8,028	8,028	8,028	8,171	8,171	8,171
4	Service Installation Fees	2,574	2,574	2,574	2,574	3,020	3,020	3,020
5	Total Cash CIAC	64,790	64,790	64,790	64,790	66,169	66,169	66,169
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	64,790	64,790	64,790	64,790	66,169	66,169	66,169
Schedule of Water Amortization of CIAC by Classification - 2004								Florida Public Service Commission
CIAC Amortization Rates - July through December 2004								Schedule: A-14
Interlachen Lake/Park Manor - Water								Page: 2, wrk-3
Docket No. 060368-WS								Preparer:
Schedule Year Ended: 2004								
Historic [x] or Projected []								
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories								
Line No.	Description	(1) Annual Rates	(2) July	(3) Aug	(4) Monthly Rates Sep	(5) Oct	(6) Nov	(7) Dec
Cash CIAC:								
1	Water Treatment Equipment	3.40%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
Property CIAC:								
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%
7	T&D Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
8	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
10	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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Line	No.	Description	July	Aug	Sep	Oct	Nov	Dec	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(9)
12		Total Water CIAC	184	184	184	187	187	187	1,114
11		Total Property CIAC	0	0	0	0	0	0	0
10		Hydrants	0	0	0	0	0	0	0
9		Meters/Meter Installation	0	0	0	0	0	0	0
8		Services	0	0	0	0	0	0	0
7		T&D Mains	0	0	0	0	0	0	0
6		Dist Reservoirs & Standpipes	0	0	0	0	0	0	0
5		Property CIAC:							
		Total Cash CIAC	184	184	184	187	187	187	1,114
4		Service Installation Fees	5	5	5	6	6	6	35
3		Main Extension Charge	15	15	15	15	15	15	90
2		Meter Fees	32	32	32	32	32	32	191
1		Water Treatment Equipment	132	132	132	134	134	134	798
		Cash CIAC:							
		Description	July	Aug	Sep	Oct	Nov	Dec	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(9)
Interlachen Lake/Park Manor - Water Docket No. 060388-WS Schedule Year Ended: 2004 Historic [x] or Projected [] Explanation: Provide a Schedule showing additions to CIAC during 2004 from the date of Acquisition 6/30/04.									
Schedule of Water Amortization - July through December 2004 CIAC Amortization - July through December 2004 Interlachen Lake/Park Manor - Water Docket No. 060388-WS Schedule Year Ended: 2004 Historic [x] or Projected [] Explanation: Provide Adjustments to CIAC Amortization Order balances other than changes resulting from CIAC Additions for 2004									
Florida Public Service Commission Schedule: A-14 Page: 2, wrk-4 Preparer:									
Florida Public Service Commission Schedule: A-14 Page: 2, wrk-5 Preparer:									

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

Florida Public Service Commission

Interlachen Lake/Park Manor - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 Historic or Projected

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

Schedule: A-14
 Page: 2_wrk-8
 Preparer:

(1) Line No.	(2) Description	(3) 06/30/04	(4) 07/31/04	(5) 08/31/04	(6) 09/30/04	(7) 10/31/04	(8) 11/30/04	(9) 12/31/04
Cash CIAC:								
1	Water Treatment Equipment	28,451	28,583	28,715	28,847	28,981	29,115	29,249
2	Meter Fees	1,145	1,177	1,208	1,240	1,272	1,304	1,336
3	Main Extension Charge	396	411	426	441	456	471	486
4	Service Installation Fees	139	144	150	155	161	168	174
5	Total Cash CIAC	30,131	30,315	30,499	30,683	30,870	31,058	31,245
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	30,131	30,315	30,499	30,683	30,870	31,058	31,245



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CALCULATE CIAC AMORTIZATION RATES											
Schedule of Water Amortization of CIAC by Classification- 2005 Calculate Amortization Rates for Calendar Year 2005										Florida Public Service Commission	
Interlachen Lake/Park Manor - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []										Schedule: A-12 Page: Preparer:	
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									
2	CIAC-1999 Acquisition	271.3									
3	Unclaimed Refunds	271.3									
4	Main Ext Charge	271.3									
5	Serv Install Charge	271.3									
6	Meter Fees	271.3									
7	Total Cash CIAC										
Contributed Property											
8	Dist Res & Standpipe	330.4									
9	T&D Mains	331.4						2.70%		0.23%	
10	Services	333.4						2.22%		0.19%	
11	Meters/Meter Installation	334.4						2.50%		0.21%	
12	Hydrants	335.4						5.00%		0.42%	
								0.00%		0.00%	

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	0		0.00%		
4	Other Plant & Misc. Equipment	339.1	0		0.00%		
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	Land & Land Rights	303.2	0		0.00%		
7	Structures & Improvements	304.2	5,089	5,089	3.03%	0.25%	154
8	Collect. & Impound Reservoirs	305.2	16,181		0.00%		
9	Lake, River & Other Intakes	306.2	0		0.00%		
10	Wells & Springs	307.2	2,500	2,500	3.33%	0.28%	83
11	Infiltration Galleries & Tunnels	308.2	0		0.00%		
12	Supply Mains	309.2	0	0	0.00%	0.00%	0
13	Power Generation Equipment	310.2	24,161	24,161	5.00%	0.42%	1,208
14	Pumping Equipment	311.2	3,945	3,945	5.00%	0.42%	197
15	Other Plant & Misc. Equipment	339.2	0		0.00%		
16	WATER TREATMENT PLANT						
17	Land & Land Rights	303.3	4,306		0.00%		
18	Structures & Improvements	304.3	0	0	3.03%	0.25%	0
19	Pumping Equipment	311.3	0		5.00%		
20	Water Treatment Equipment	320.3	0	0	0.00%	0.00%	0
21	Other Plant & Misc. Equipment	339.3	0		0.00%		
22	TRANSMISSION & DISTRIBUTION PLANT						
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	5,075		5.00%		
26	Distr. Reservoirs & Standpipes	330.4	23,297	23,297	2.70%	0.23%	630
27	Transm. & Distribution Mains	331.4	41,235	41,235	2.22%	0.19%	916
28	Services	333.4	1,756	1,756	2.50%	0.21%	44
29	Meters & Meter Installations	334.4	14,653	14,653	5.00%	0.42%	733
30	Hydrants	335.4	0	0	0.00%	0.00%	0
31	Backflow Prevention	336.4	0	0	0.00%	0.00%	0
32	Other Plant & Misc. Equipment	339.4	0	0	0.00%	0.00%	0
33	GENERAL PLANT						
34	Land & Land Rights	303.5	0		0.00%		
35	Structures & Improvements	304.5	0		3.03%		
36	Office Furniture & Equipment	340.5	0		0.00%		
37	Computer Equipment	340.51	0		0.00%		
38	Transportation Equipment	341.5	0		0.00%		
39	Stores Equipment	342.5	0		0.00%		
40	Tools, Shop & Garage Equipment	343.5	0		0.00%		
41	Laboratory Equipment	344.5	0		6.67%		
42	Power Operated Equipment	345.5	0		0.00%		
43	Communication Equipment	346.5	0		0.00%		
44	Miscellaneous Equipment	347.5	0		0.00%		
45	Other Tangible Plant	348.5	265		0.00%		
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			116,630			3,985
				TRUE			3.40%

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Line No.	Description	Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data		Annual Depn Rate	M&S Depn Rate								
64	Cash CIAC												
65	Water Treatment Equipment			3.40%	0.28%								
66	Meter Fees			5.00%	0.42%								
67	Main Extension Charge Service Installation Fees			2.22%	0.19%								
				2.50%	0.21%								
68	Property CIAC												
70	Dist Res & Standpipe Services			2.70%	0.23%								
71	Meters/Meter Installation Hydrants			2.22%	0.19%								
				2.50%	0.21%								
				5.00%	0.42%								
				0.00%	0.00%								

Schedule of Water Amortization of CIAC by Classification- 2005													Florida Public Service Commission		
Adjusted CIAC Balances- 2005													Schedule: A-12		
Interlachen Lake/Park Manor - Water													Page: 4 of 8		
Docket No. 060368-WS													Preparer:		
Explanation: Provide Adjusted CIAC balances by account for 2005															
Schedule Year Ended: 2005															
Historic [x] or Projected []															
Line No.	Description	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	47,299	47,299	47,299	47,299	47,299	47,999	47,999	47,999	47,999	47,999	47,999	47,999	47,999	47,729
2	Meter Fees	7,680	7,680	7,680	7,680	7,680	7,770	7,770	7,770	7,770	7,770	7,770	7,770	7,770	7,735
3	Main Extension Charge	8,171	8,171	8,171	8,171	8,171	8,314	8,314	8,314	8,314	8,314	8,314	8,314	8,314	8,259
4	Service Installation Fees	3,020	3,020	3,020	3,020	3,020	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,294
5	Total Cash CIAC	66,169	66,169	66,169	66,169	66,169	67,548	67,548	67,548	67,548	67,548	67,548	67,548	67,548	67,018
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	66,169	66,169	66,169	66,169	66,169	67,548	67,548	67,548	67,548	67,548	67,548	67,548	67,548	67,018

Schedule of Water Amortization of CIAC by Classification- 2005													Florida Public Service Commission		
CIAC Amortization Rates - 2005													Schedule: A-14		
Interlachen Lake/Park Manor - Water													Page: 2, wrk-3		
Docket No. 060368-WS													Preparer:		
Explanation: Provide a Schedule showing Amortization Rates by CIAC															
Categories															
Schedule Year Ended: 2005															
Historic [x] or Projected []															
Line No.	(1) Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	
Cash CIAC:															
1	Water Treatment Equipment	3.40%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
5	Total Cash CIAC														
Property CIAC:															
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	
7	T&D Mains	2.22%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
8	Services	2.50%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
10	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

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11	Total Property CIAC																
12	Total Water CIAC																
CIAC Amortization- 2005		<input type="text"/> =input field Explanation: Provide a Schedule showing additions to CIAC during 2005 from the date of Acquisition															
Interlachen Lake/Park Manor - Water Docket No. 060368-WS		Florida Public Service Commission Schedule: A-14 Page: 2, wrk-4 Preparer:															
Schedule Year Ended: 2005																	
Historic [x] or Projected []																	
Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total		
Cash CIAC:																	
1	Water Treatment Equipment		134	134	134	134	136	136	136	136	136	136	136	136	1,624		
2	Meter Fees		32	32	32	32	32	32	32	32	32	32	32	32	367		
3	Main Extension Charge		15	15	15	15	15	15	15	15	15	15	15	15	184		
4	Service Installation Fees		6	6	6	6	7	7	7	7	7	7	7	7	83		
5	Total Cash CIAC		187	187	187	187	191	191	191	191	191	191	191	191	2,278		
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		187	187	187	187	191	191	191	191	191	191	191	191	2,278		
			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- 2005 Adjustments to CIAC Amort Bal-2005		<input type="text"/> =input field Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2005															
Interlachen Lake/Park Manor - Water Docket No. 060368-WS		Florida Public Service Commission Schedule: A-14 Page: 2, wrk-5 Preparer:															
Schedule Year Ended: 2005																	
Historic [x] or Projected []																	
Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total		
Cash CIAC:																	
1	Water Treatment Equipment														0		
2	Meter Fees														0		
3	Main Extension Charge														0		
4	Service Installation Fees														0		
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0		
Property CIAC:																	
6	Dist Reservoirs & Standpipes														0		
7	T&D Mains														0		
8	Services														0		
9	Meters/Meter Installation														0		
10	Hydrants														0		
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0		
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0		

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Schedule of Water Amortization of CIAC by Classification- 2005 Adjusted Accumulated Amortization of CIAC Balances- 2005												Florida Public Service Commission				
Interlachen Lake/Park Manor - 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: Page: Preparer:	A-14 2, wrk-8
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	29,249	29,383	29,517	29,651	29,785	29,921	30,057	30,193	30,329	30,465	30,601	30,737	30,873	30,059	
2	Meter Fees	1,336	1,368	1,400	1,432	1,464	1,496	1,529	1,561	1,593	1,626	1,658	1,690	1,723	1,529	
3	Main Extension Charge	486	501	516	531	547	562	577	593	608	624	639	654	670	578	
4	Service Installation Fees	174	180	187	193	199	206	214	221	228	235	242	250	257	214	
5	Total Cash CIAC	31,245	31,432	31,620	31,807	31,995	32,186	32,377	32,568	32,759	32,950	33,141	33,332	33,523	32,379	
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	31,245	31,432	31,620	31,807	31,995	32,186	32,377	32,568	32,759	32,950	33,141	33,332	33,523	32,379	
															FALSE	

85A

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Florida Public Service Commission

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	29,249	29,383	29,517	29,651	29,785	29,921	30,057	30,193	30,329	30,465	30,601	30,737	30,873	30,059
2	Meter Fees	1,336	1,368	1,400	1,432	1,464	1,496	1,529	1,561	1,593	1,626	1,658	1,690	1,723	1,529
3	Main Extension Charge	486	501	516	531	547	562	577	593	608	624	639	654	670	578
4	Service Installation Fees	174	180	187	193	199	206	214	221	228	235	242	250	257	214
5	Total Cash	31,245	31,432	31,620	31,807	31,995	32,186	32,377	32,568	32,759	32,950	33,141	33,332	33,523	32,379
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	31,245	31,432	31,620	31,807	31,995	32,186	32,377	32,568	32,759	32,950	33,141	33,332	33,523	32,379
SEWER															
Cash															
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	645	646	648	649	651	652	654	656	657	659	660	662	664	654
17	Total Cash	645	646	648	649	651	652	654	656	657	659	660	662	664	654
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	645	646	648	649	651	652	654	656	657	659	660	662	664	654

RSB

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

Interlachen Lake/Park Manor - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [x] or Projected [x]

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

Schedule: A-12
 Page:
 Preparer:

				Annual Depn Rate	Monthly Dep'n Rate
Categories-lines to below					
Cash CIAC:					
1	Capacity Charges	271.1			
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)	3.48%	0.00%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)	3.48%	0.00%
4	Main Ext Charge	271.3	Water Treatment Equip (see Composite Calc)	3.48%	0.00%
5	Serv Install Charge	271.3	Main Extension Charge acct 331.4	2.22%	0.00%
6	Meter Fees	271.3	Service Installation Charge acct 333.4	2.50%	0.21%
			Meter Fees acct 334.4	5.00%	0.42%
7	Total Cash CIAC				
Contributed Property					
8	Dist Res & Standpipe	330.4		2.70%	0.23%
9	T&D Mains	331.4		2.22%	0.19%
10	Services	333.4		2.50%	0.21%
11	Meters/Meter Installation	334.4		5.00%	0.42%
12	Hydrants	335.4		0.00%	0.00%

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Composite Rate Calculation:		UPIS Balance 12/31/05		Depreciation Rate		Depreciation Expense
Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly		
1	INTANGIBLE PLANT					
2	Organization 301.1	0		0.00%		
3	Franchises 302.1	0		0.00%		
4	Other Plant & Misc. Equipment 339.1	0		0.00%		
5	SOURCE OF SUPPLY & PUMPING PLANT					
6	Land & Land Rights 303.2	0		0.00%		
7	Structures & Improvements 304.2	5,089	5,089	3.03%	0.25%	154
8	Collect. & Impound Reservoirs 305.2	16,181		0.00%		
9	Lake, River & Other Intakes 306.2	0		0.00%		
10	Wells & Springs 307.2	2,500	2,500	3.33%	0.28%	83
11	Infiltration Galleries & Tunnels 308.2	0		0.00%		
12	Supply Mains 309.2	0	0	0.00%	0.00%	0
13	Power Generation Equipment 310.2	24,161	24,161	5.00%	0.42%	1,208
14	Pumping Equipment 311.2	15,976	15,976	5.00%	0.42%	799
15	Other Plant & Misc. Equipment 339.2	0		0.00%		
16	WATER TREATMENT PLANT					
17	Land & Land Rights 303.3	4,306		0.00%		
18	Structures & Improvements 304.3	0	0	3.03%	0.25%	0
19	Pumping Equipment 311.3	0		5.00%		
20	Water Treatment Equipment 320.3	0	0	0.00%	0.00%	0
21	Other Plant & Misc. Equipment 339.3	0		0.00%		
22	TRANSMISSION & DISTRIBUTION PLANT					
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	5,075		5.00%		
26	Distr. Reservoirs & Standpipes 330.4	23,297	23,297	2.70%	0.23%	630
27	Transm. & Distribution Mains 331.4	41,235	41,235	2.22%	0.19%	916
28	Services 333.4	5,999	5,999	2.50%	0.21%	150
29	Meters & Meter Installations 334.4	11,563	11,563	5.00%	0.42%	578
30	Hydrants 335.4	0	0	0.00%	0.00%	0
31	Backflow Prevention 336.4	0		0.00%		
32	Other Plant & Misc. Equipment 339.4	0	0	0.00%	0.00%	0
33	GENERAL PLANT					
34	Land & Land Rights 303.5	0		0.00%		
35	Structures & Improvements 304.5	0		3.03%		
36	Office Furniture & Equipment 340.5	0		0.00%		
37	Computer Equipment 340.51	0		0.00%		
38	Transportation Equipment 341.5	964		0.00%		
39	Stores Equipment 342.5	0		0.00%		
40	Tools, Shop & Garage Equip 343.5	0		0.00%		
41	Laboratory Equipment 344.5	0		6.67%		
42	Power Operated Equipment 345.5	0		0.00%		
43	Communication Equipment 346.5	0		0.00%		
44	Miscellaneous Equipment 347.5	0		0.00%		
45	Other Tangible Plant 348.5	265		0.00%		
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization		129,820			4,518
			TRUE			Composite Rate 3.48%

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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			3.48%	0.00%															
65	Meter Fees			5.00%	0.42%															
66	Main Extension Charge			2.22%	0.00%															
67	Service Installation Fees			2.50%	0.21%															
	Property CIAC:																			
68	Dist Res & Standpipe			2.70%	0.23%															
69	T&D Mains			2.22%	0.19%															
70	Services			2.50%	0.21%															
71	Meters/Meter Installation			5.00%	0.42%															
72	Hydrants			0.00%	0.00%															

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

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

Florida Public Service Commission

Interlachen Lake/Park Manor - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [x] or Projected [x]

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

Schedule: A-12
 Page:
 Preparer:

Categories-lines to below

				Annual Depn Rate	Monthly Dep'n Rate
Cash CIAC:					
1	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)	3.52%	0.29%
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)	3.52%	0.29%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)	3.52%	0.29%
4	Main Extl Charge	271.3	Main Extension Charge acct 331.4	2.33%	0.19%
5	Serv Install Charge	271.3	Service Installation Charge acct 333.4	2.50%	0.21%
6	Meter Fees	271.3	Meter Fees acct 334.4	5.00%	0.42%
7	Total Cash CIAC				
Contributed Property					
8	Dist Res & Standpipe	271.2			
		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%

1.8

Composite Rate Calculation:		UPIS Balance 4/30/06			Guideline Lives eff 5/06		Depreciation Rate		Depreciation Expense	
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly				
1	INTANGIBLE PLANT									
2	Organization	301.1	0		2.50%					
3	Franchises	302.1	0		2.50%					
4	Other Plant & Misc. Equipment	339.1	0		0.00%					
5	SOURCE OF SUPPLY & PUMPING PLANT									
6	Land & Land Rights	303.2	0		0.00%					vs annual Depn pre Guideline
7	Structures & Improvements	304.2	5,089	5,089	3.13%	0.26%	159		154	
8	Collect. & Impound Reservoirs	305.2	16,181		2.00%					
9	Lake, River & Other Intakes	306.2	0		2.50%					
10	Wells & Springs	307.2	2,500	2,500	3.33%	0.28%	83		83	
11	Infiltration Galleries & Tunnels	308.2	0		2.50%					
12	Supply Mains	309.2	0	0	2.86%	0.24%	0		0	
13	Power Generation Equipment	310.2	24,161	24,161	5.00%	0.42%	1,208		1,208	
14	Pumping Equipment	311.2	15,976	15,976	5.00%	0.42%	799		799	
15	Other Plant & Misc. Equipment	339.2	0		5.56%					
16	WATER TREATMENT PLANT									
17	Land & Land Rights	303.3	4,306		0.00%					
18	Structures & Improvements	304.3	0	0	3.13%	0.26%	0		0	
19	Pumping Equipment	311.3	0		5.00%					
20	Water Treatment Equipment	320.3	0	0	4.55%	0.38%	0		0	
21	Other Plant & Misc. Equipment	339.3	0		5.56%					
22	TRANSMISSION & DISTRIBUTION PLANT									
23	Land & Land Rights	303.4	0		0.00%					
24	Structures & Improvements	304.4	0	0	3.13%	0.26%	0		0	
25	Pumping Equipment	311.4	5,075		5.00%					
26	Distr. Reservoirs & Standpipes	330.4	23,297	0	2.70%	0.23%	630		630	
27	Transm. & Distribution Mains	331.4	41,235	0	2.33%	0.19%	969		916	
28	Services	333.4	5,999	0	2.50%	0.21%	150		150	
29	Meters & Meter Installations	334.4	11,563	0	5.00%	0.42%	578		578	
30	Hydrants	335.4	0	0	2.22%	0.19%	0		0	
31	Backflow Prevention	336.4	0		6.67%					
32	Other Plant & Misc. Equipment	339.4	0	0	4.00%	0.33%	0		0	
33	GENERAL PLANT									
34	Land & Land Rights	303.5	0		0.00%					
35	Structures & Improvements	304.5	0		2.50%					
36	Office Furniture & Equipment	340.5	0		6.67%					
37	Computer Equipment	340.51	0		16.67%					
38	Transportation Equipment	341.5	964		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	265		10.00%					
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			129,820			4,566		3,52%	Composite Rate
				TRUE			4,566		4,518	

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Line No.	Description	Annual Depn Rate	Mo Depr Rate
Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data			
64	Cash CIAC	3.52%	0.29%
65	Water Treatment Equipment	5.00%	0.42%
66	Meter Fees	2.33%	0.19%
67	Main Extension Charge Service Installation Fees	2.50%	0.21%
Property CIAC:			
68	Dist Res & Standpipe	2.70%	0.23%
69	1&D Mains	2.33%	0.19%
70	Services	2.50%	0.21%
71	Meters/Meter Installation	5.00%	0.42%
72	Hydrants	2.22%	0.19%

Schedule of Water Amortization of CIAC by Classification- 2006 Adjusted CIAC Balances- 2006													Florida Public Service Commission		
Interlachen Lake/Park Manor - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x]													Schedule: A-12 Page: 4 of 8 Preparer:		
Explanation: Provide Adjusted CIAC balances by account for 2006															
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	47,999	47,999	47,999	47,999	48,699	48,699	48,932	48,932	48,932	49,165	49,165	49,165	49,398	48,698
2	Meter Fees	7,770	7,770	7,770	7,770	7,860	7,860	7,890	7,890	7,890	7,920	7,920	7,920	7,950	7,860
3	Main Extension Charge	8,314	8,314	8,314	8,314	8,760	8,760	8,909	8,909	8,909	9,058	9,058	9,058	9,207	8,760
4	Service Installation Fees	3,466	3,466	3,466	3,466	3,609	3,609	3,657	3,657	3,657	3,705	3,705	3,705	3,753	3,609
5	Total Cash CIAC	67,548	67,548	67,548	67,548	68,927	68,927	69,387	69,387	69,387	69,847	69,847	69,847	70,307	68,928
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	67,548	67,548	67,548	67,548	68,927	68,927	69,387	69,387	69,387	69,847	69,847	69,847	70,307	68,928

Schedule of Water Amortization of CIAC by Classification- 2006 CIAC Amortization Rates - 2006													Florida Public Service Commission			
Interlachen Lake/Park Manor - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x]													Schedule: A-14 Page: 2, wrk-3 Preparer:			
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories for 2006																
Line No.	(1) Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Guideline Rates	(16) Guideline Lives
Cash CIAC:																
1	Water Treatment Equipment	3.48%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	3.52%	
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%	
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	
Property CIAC:																
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	2.70%	
7	T&D Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%	
8	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	
10	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%	

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Schedule of Water Amortization of CIAC by Classification- 2006 CIAC Amortization- CIAC Balances x Amort Rates- 2006															Florida Public Service Commission		
Interlachen Lake/Park Manor - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x]															Schedule: A-14 Page: 2, wrk-4 Preparer:		
Explanation: Provide a Schedule showing additions to CIAC during 2006 from the date of Acquisition																	
Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total		
Cash CIAC:																	
1	Water Treatment Equipment		139	139	139	141	143	143	143	143	144	144	144	145	1,709		
2	Meter Fees		32	32	32	33	33	33	33	33	33	33	33	33	393		
3	Main Extension Charge		15	15	15	16	17	17	17	17	18	18	18	18	202		
4	Service Installation Fees		7	7	7	8	8	8	8	8	8	8	8	8	91		
5	Total Cash CIAC		194	194	194	198	200	201	201	201	202	202	202	204	2,395		
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		194	194	194	198	200	201	201	201	202	202	202	204	2,395		
			0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	3.47%		
Schedule of Water Amortization of CIAC by Classification- 2006 Adjustments to CIAC Amort Bal-2006															Florida Public Service Commission		
Interlachen Lake/Park Manor - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x]															Schedule: A-14 Page: 2, wrk-5 Preparer:		
Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2006																	
Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total		
Cash CIAC:																	
1	Water Treatment Equipment														0		
2	Meter Fees														0		
3	Main Extension Charge														0		
4	Service Installation Fees														0		
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0		
Property CIAC:																	
6	Dist Reservoirs & Standpipes														0		
7	T&D Mains														0		
8	Services														0		
9	Meters/Meter Installation														0		
10	Hydrants														0		
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0		
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0		

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Schedule of Water Amortization of CIAC by Classification- 2006 Adjusted Accum Amort of CIAC Balances- 2006														Florida Public Service Commission		
Interlachen Lake/Park Manor - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x]														Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average.		Schedule: A-14 Page: 2, wrk-8 Preparer:
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year End 12/31/06	(15) Average Balance	
Cash CIAC:																
1	Water Treatment Equipment	30,873	31,012	31,152	31,291	31,432	31,575	31,718	31,862	32,005	32,149	32,293	32,437	32,582	31,722	
2	Meter Fees	1,723	1,755	1,788	1,820	1,853	1,885	1,918	1,951	1,984	2,017	2,050	2,083	2,116	1,919	
3	Main Extension Charge	670	685	700	716	732	749	766	784	801	818	836	854	871	768	
4	Service Installation Fees	257	264	271	279	286	294	301	309	316	324	332	340	347	302	
5	Total Cash CIAC	33,523	33,717	33,911	34,105	34,303	34,503	34,704	34,905	35,106	35,309	35,511	35,714	35,917	34,710	
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	33,523	33,717	33,911	34,105	34,303	34,503	34,704	34,905	35,106	35,309	35,511	35,714	35,917	34,710	

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	30,873	31,012	31,152	31,291	31,432	31,575	31,718	31,862	32,005	32,149	32,293	32,437	32,582	31,722
2	Meter Fees	1,723	1,755	1,788	1,820	1,853	1,885	1,918	1,951	1,984	2,017	2,050	2,083	2,116	1,919
3	Main Extension Charge	670	685	700	716	732	749	766	784	801	818	836	854	871	768
4	Service Installation Fees	257	264	271	279	286	294	301	309	316	324	332	340	347	302
5	Total Cash	33,523	33,717	33,911	34,105	34,303	34,503	34,704	34,905	35,106	35,309	35,511	35,714	35,917	34,710
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	33,523	33,717	33,911	34,105	34,303	34,503	34,704	34,905	35,106	35,309	35,511	35,714	35,917	34,710
SEWER															
Cash															
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	664	665	667	668	670	671	673	675	676	678	679	681	683	673
17	Total Cash	664	665	667	668	670	671	673	675	676	678	679	681	683	673
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	664	665	667	668	670	671	673	675	676	678	679	681	683	673

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CALCULATE CIAC AMORTIZATION RATES- January thru December 2007

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

Florida Public Service Commission

Interlachen Lake/Park Manor - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2007
 Historic [] or Projected [X]

Schedule: A-12
 Page:
 Preparer:

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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)	3.36%	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	2.33%	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 Expense						
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly							
1	INTANGIBLE PLANT												
2	Organization	301.1				2.50%							
3	Franchises	302.1				2.50%							
4	Other Plant & Misc. Equipment	339.1				0.00%							
5	SOURCE OF SUPPLY & PUMPING PLANT												
6	Land & Land Rights	303.2				0.00%							
7	Structures & Improvements	304.2		7,025		3.13%	0.26%	220					
8	Collect. & Impound Reservoirs	305.2	16,181			2.00%							
9	Lake, River & Other Intakes	306.2				2.50%							
10	Wells & Springs	307.2	2,500		2,500	3.33%	0.28%	83					
11	Infiltration Galleries & Tunnels	308.2				2.50%							
12	Supply Mains	309.2			0	2.86%	0.24%	0					
13	Power Generation Equipment	310.2	24,161		24,161	5.00%	0.42%	1,208					
14	Pumping Equipment	311.2	15,976		15,976	5.00%	0.42%	799					
15	Other Plant & Misc. Equipment	339.2				5.56%							
16	WATER TREATMENT PLANT					0.00%							
17	Land & Land Rights	303.3	4,306			0.00%							
18	Structures & Improvements	304.3			0	3.13%	0.26%	0					
19	Pumping Equipment	311.3				5.00%							
20	Water Treatment Equipment	320.3			0	4.55%	0.38%	0					
21	Other Plant & Misc. Equipment	339.3				5.56%							
22	TRANSMISSION & DISTRIBUTION PLANT					0.00%							
23	Land & Land Rights	303.4				0.00%							
24	Structures & Improvements	304.4			0	3.13%	0.26%	0					
25	Pumping Equipment	311.4	5,075			5.00%							
26	Distr. Reservoirs & Standpipes	330.4	45,975	0	45,975	2.70%	0.23%	1,243					
27	Transm. & Distribution Mains	331.4	48,366	0	48,366	2.33%	0.19%	1,125					
28	Services	333.4	5,999	0	5,999	2.50%	0.21%	150					
29	Meters & Meter Installations	334.4	13,057	0	13,057	5.00%	0.42%	653					
30	Hydrants	335.4		0	0	2.22%	0.19%	0					
31	Backflow Prevention	336.4				6.67%							
32	Other Plant & Misc. Equipment	339.4			0	4.00%	0.33%	0					
33	GENERAL PLANT					0.00%							
34	Land & Land Rights	303.5				0.00%							
35	Structures & Improvements	304.5				2.50%							
36	Office Furniture & Equipment	340.5				6.67%							
37	Computer Equipment	340.51				16.67%							
38	Transportation Equipment	341.5	964			16.67%							
39	Stores Equipment	342.5				5.56%							
40	Tools, Shop & Garage Equipment	343.5				6.25%							
41	Laboratory Equipment	344.5				6.67%							
42	Power Operated Equipment	345.5				8.33%							
43	Communication Equipment	346.5				10.00%							
44	Miscellaneous Equipment	347.5				6.67%							
45	Other Tangible Plant	348.5	265			10.00%							
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortzation				163,059			5,480	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					2.33%	0.24%				
67	Service Installation Fees					2.50%	0.21%				
	Property CIAC:										
68	Dist Res & Standpipe					2.70%	0.23%				
69	T&D Mains					2.33%	0.19%				
70	Services					2.50%	0.21%				
71	Meters/Meter Installation					5.00%	0.42%				
72	Hydrants					2.22%	0.19%				

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Schedule of Water Amortization of CIAC by Classification- 2007															Florida Public Service Commission			
Adjusted CIAC Balances- 2007															Schedule: A-12			
Interlachen Lake/Park Manor - Water															Page: 4 of 8			
Docket No. 060368-WS															Preparer:			
Schedule Year Ended: 2007																		
Historic [] or Projected [X]																		
Explanation: Provide Adjusted CIAC balances by account for 2007																		
Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance			
Cash CIAC:																		
1	Water Treatment Equipment	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398		
2	Meter Fees	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950		
3	Main Extension Charge	9,207	9,207	9,207	9,207	9,207	9,207	9,207	9,207	9,207	9,207	9,207	9,207	9,207	9,207	9,207		
4	Service Installation Fees	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753		
5	Total Cash CIAC	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307		
Property CIAC:																		
6	Dist Reservoirs & Standpipes	0	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	0	
8	Services	0	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	0	
10	Hydrants	0	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	0	
12	Total Water CIAC	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307		
Schedule of Water Amortization of CIAC by Classification- 2007																	Florida Public Service Commission	
CIAC Amortization Rates - 2005																	Schedule: A-14	
Interlachen Lake/Park Manor - Water																	Page: 2, wrk-3	
Docket No. 060368-WS																	Preparer:	
Schedule Year Ended: 2007																		
Historic [] or Projected [X]																		
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories																		
Line No.	Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec				
Cash CIAC:																		
1	Water Treatment Equipment	3.36%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	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%	0.42%	0.42%		
3	Main Extension Charge	2.33%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%		
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%		
Property CIAC:																		
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%		
7	T&D Mains	2.33%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		
8	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%		
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	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%	0.19%	0.19%		

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Schedule of Water Amortization of CIAC by Classification- 2007														
CIAC Amortization- 2007														
Interlachen Lake/Park Manor - Water Docket No. 060368-WS														
Schedule Year Ended: 2007														
Historic [] or Projected [X]														
Florida Public Service Commission														
Schedule: A-14														
Page: 2, wrk-4														
Preparer:														
Explanation: Provide a Schedule showing additions to CIAC during 2007														
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2007 Total
Cash CIAC:														
1	Water Treatment Equipment	138	138	138	138	138	138	138	138	138	138	138	138	1,660
2	Meter Fees	33	33	33	33	33	33	33	33	33	33	33	33	397
3	Main Extension Charge	22	22	22	22	22	22	22	22	22	22	22	22	263
4	Service Installation Fees	8	8	8	8	8	8	8	8	8	8	8	8	94
5	Total Cash CIAC	201	201	201	201	201	201	201	201	201	201	201	201	2,414
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	201	201	201	201	201	201	201	201	201	201	201	201	2,414
		0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	3.43%
Schedule of Water Amortization of CIAC by Classification- 2007														
Adjustments to CIAC Amort Bal-2007														
Interlachen Lake/Park Manor - Water Docket No. 060368-WS														
Schedule Year Ended: 2007														
Historic [] or Projected [X]														
Florida Public Service Commission														
Schedule: A-14														
Page: 2, wrk-5														
Preparer:														
Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2007														
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2007 Total
Cash CIAC:														
1	Water Treatment Equipment													0
2	Meter Fees													0
3	Main Extension Charge													0
4	Service Installation Fees													0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:														
6	Dist Reservoirs & Standpipes													0
7	T&D Mains													0
8	Services													0
9	Meters/Meter Installation													0
10	Hydrants													0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Amortization of CIAC by Classification- 2007 Adjusted Accum Amort of CIAC Balances- 2007												Florida Public Service Commission					
Interlachen Lake/Park Manor - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [X]												Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average.			Preparer:		
												Schedule: A-14					
												Page: 2, wrk-8					
Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance		
Cash CIAC:																	
1	Water Treatment Equipment	32,582	32,720	32,859	32,997	33,135	33,274	33,412	33,550	33,689	33,827	33,965	34,104	34,242	33,412		
2	Meter Fees	2,116	2,149	2,182	2,216	2,249	2,282	2,315	2,348	2,381	2,414	2,447	2,481	2,514	2,315		
3	Main Extension Charge	871	893	915	937	959	981	1,003	1,025	1,047	1,069	1,091	1,113	1,134	1,003		
4	Service Installation Fees	347	355	363	371	379	387	394	402	410	418	426	433	441	394		
5	Total Cash CIAC	35,917	36,118	36,320	36,521	36,722	36,923	37,124	37,326	37,527	37,728	37,929	38,130	38,332	37,124		
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	35,917	36,118	36,320	36,521	36,722	36,923	37,124	37,326	37,527	37,728	37,929	38,130	38,332	37,124		

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Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ending 12/31/07

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	32,582	32,720	32,859	32,997	33,135	33,274	33,412	33,550	33,689	33,827	33,965	34,104	34,242	33,412
2	Meter Fees	2,116	2,149	2,182	2,216	2,249	2,282	2,315	2,348	2,381	2,414	2,447	2,481	2,514	2,315
3	Main Extension Charge	871	893	915	937	959	981	1,003	1,025	1,047	1,069	1,091	1,113	1,134	1,003
4	Service Installation Fees	347	355	363	371	379	387	394	402	410	418	426	433	441	394
5	Total Cash	35,917	36,118	36,320	36,521	36,722	36,923	37,124	37,326	37,527	37,728	37,929	38,130	38,332	37,124
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	35,917	36,118	36,320	36,521	36,722	36,923	37,124	37,326	37,527	37,728	37,929	38,130	38,332	37,124
SEWER															
Cash															
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	683	684	686	687	689	691	692	694	695	697	698	700	702	692
17	Total Cash	683	684	686	687	689	691	692	694	695	697	698	700	702	692
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	683	684	686	687	689	691	692	694	695	697	698	700	702	692

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